

Rule 11 (C) Delegation of Financial Power 2022 - CLASSIFICATION OF OFFICES IN GROUPS (Heads of Offices holding independent charge)									Annexure- X
SI No.	Name of the Administrative Departments	Deemed to be Department	State Head Quarter Office (Commsionerates /Directorates etc.)	Head of the Department (of State Head Quarter office) / Deemed Head of the Department	Regional Administrative set-up		District Office	Sub-division Office	Remarks
					Zonal Office	Circle Office			
1	Act East Policy Affairs		Nil	Nil	Nil	Nil	Nil	Nil	
2	Administrative Reforms,Training , Pension & Public Grievances		Director , Assam Administrative Staff College	Director of Training, Assam Administrative Staff College	Nil	Nil	Nil	Nil	
		Assam Information Commission, Guwahati		Secretary, Assam Information Commission					
			Directorate of Pension, Assam	Director of Pension, Assam	Nil	Nil	Nil	Nil	
3	Agriculture		Directorate of Agriculture	Director of Agriculture, Assam	Chief Engineer, Agriculture	Joint Director, Agriculture	District Agricultural Officer	Sub-divisional Agricultural Officer	
			Directorate of Horticulture & Food Processing	Director of Horticulture & Food Processing	Nil	Nil	District Horticultural Officer	Nil	
4	Animal Husbandry & Veterinary Department		Director, AH & Veterinary	Director, Animal Husbandry & Veterinary, Assam	Nil	Joint Director, Animal Husbandry & Veterinary	District Veterinary Officer	Sub-divisional Veterinary Officer	
			Directorate of Dairy Development, Assam	Director of Dairy Development, Assam	Nil	Joint Director, Dairy Development	Deputy Director, Dairy Development	Asstt. Director, Dairy Development	
5	Border Protection & Development		Directorate of Border Protection and Development, Assam	Director of Border Protection and Development, Assam	Nil	Nil	Nil	Nil	
6	CM Secretariat		Nil	Nil	Nil	Nil	Nil	Nil	
7	Co-operation		Registrar, Cooperative Societies Assam	Registrar, Cooperative Societies Assam	Nil	Joint Registrar, Co-operative societies	Deputy Registrar, Co-operative societies	Asstt. Registrar, Co-operative societies	
8	Cultural Affairs		Directorate of Cultural Affairs, Assam	Director of Cultural Affairs, Assam	Nil	Nil	Principal, LKRBS College of Music / Govt. Craft & Art College	Nil (run by Non-gazetted officer, so no delegation of power of FS)	
			Directorate of Library Services, Assam		Nil	Nil	Nil	Nil	
9	Election		O/o Chief Electoral Officer, Assam	Chief Electoral Officer, Assam			District Election Officer (Deputy Commissioner)	Sub-divisional Election Officer (SDO (Civil))	
10	Elementary Education		Directorate of Elementary Education, Assam	Director of Elementary Education, Assam	Nil	Nil	District Elementary Education Officer	Deputy Inspector of Schools	
11	Environment and Forest		Principal Chief Conservator of Forest & Head of Forest Force	Principal Chief Conservator of Forest & Head of Forest Force	Addl. PCCF / Chief Conservator of Forest	Conservator of Forest	Divisional Forest Officer	Nil	
12	Excise		Commissionerate of Excise, Assam	Commissioner of Excise, Assam	Nil	Deputy Commissioner of Excise	Superintendent of Excise	Nil	
13	Finance		Nil	Nil	Nil	Nil	Nil	Nil	
			Nil	Nil	Nil	Nil	Nil	Nil	
			Nil	Nil	Nil	Nil	Nil	Nil	
			Nil	Nil	Nil	Nil	Nil	Nil	
			Nil	Nil	Nil	Nil	Nil	Nil	
			Nil	Nil	Nil	Nil	Nil	Nil	
			Nil	Nil	Nil	Nil	Nil	Nil	
			Directorate of Accounts & Treasuries, Assam	Director of Accounts & Treasuries, Assam	Nil	Nil	Treasury Officer/ SubTreasury Officer		
			Directorate of Audit (Local Fund)	Director of Audit (Local Fund)	Nil	Nil	Asstt. Director	Nil	
			Directorate of Financial Inspection, Assam	Director of Financial Inspection, Assam	Nil	Nil	Nil	Nil	
			O/o Registrar, Firms & Societies	Registrar, Firms & Societies	Nil	Nil	Nil	Nil	

SI No.	Name of the Administrative Departments	Deemed to be Department	State Head Quarter Office (Commsionerates /Directorates etc.)	Head of the Department (of State Head Quarter office) / Deemed Head of the Department	Regional Administrative set-up		District Office	Sub-division Office	Remarks
					Zonal Office	Circle Office			
			Directorate of Small Savings, Assam	Director of Small Savings, Assam	Nil	Nil	Nil	Nil	
			Directorate of State Lotteries, Assam	Director of State Lotteries, Assam	Nil	Nil	Nil	Nil	
			Nil	Nil	Nil	Nil	Nil	Nil	
			Nil	Nil	Nil	Nil	Nil	Nil	
			Nil	Nil	Nil	Nil	Nil	Nil	
			Commissionerate of Taxes, Assam	Commissioner of Taxes, Assam	Nil	Deputy Commissioner of Taxes	Asstt. Commissioner of Taxes / Superintendent of Taxes	Nil	
14	Fishery		Directorate of Fisheries, Assam	Director of Fisheries, Assam	Nil	Nil	District Fishery Officer	Sub-divisoional Fishery Officer	
15	Food, Civil Supplies & Consumers Affairs		Directorate of Food, Civil Supplies & Consumer Affairs, Assam	Director of Food, Civil Supplies & Consumer Affairs, Assam		Joint Director, Food, Civil Supplies & Consumer Affairs	Deputy Director, Food, Civil Supplies & Consumer Affairs	Superintendent, Food, Civil Supplies & Consumer Affairs	
			Controller of Legal Metrology, Assam	Controller of Legal Metrology, Assam	Nil	Deputy Controller of Legal Metrology	Asstt. Controller of Legal Metrology	Nil	

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					Zonal Office	Circle Office			
16	General Administration			Commissioner of Division	Nil	Nil	Deputy Commissioner	Sub-divisional Officer (Civil)	
			Directorate of Sainik Welfare	Director, Sainik Welfare	Nil	Nil	Nil	Nil	
			Assam House, Mumbai		Officer-in-Charge (Addl Resident Commssioner)	Nil	Nil	Nil	
			Assam House, Chennai		Officer-in-Charge (Joint) Resident Commssioner)				
			Assam House, New Delhi	Principal Resident Commissioner (Resident Representative, Assam Bhavan, New Delhi)	Nil	Nil	Nil	Nil	
			Assam House, Kolkata	Trade Adviser & Director of Movements, Assam , Kolkata	Nil	Nil	Nil	Nil	
			Assam House, Shillong	Nil	Nil	Nil	Nil	Superintendent, Assam House, Shillong	
			Director, State Archives	Nil	Nil	Nil	Nil	Nil	
17	Handloom, Textiles & Sericulture		Directorate of Handloom &Textiles, Assam	Director of Handloom &Textiles, (State Textile Commissioner)	Nil	Nil	Asstt. Director, Handloom &Textiles	Superintendent, Handloom &Textiles	
			Directorate of Sericulture, Assam	Director of Sericulture, Assam	Nil	Nil	Asstt. Director, Sericulture	Superintendent, Sericulture	
18	Health and Family Welfare		Director, Health Services	Director, Health Services, Assam	Nil	Nil	Joint Director	Sub-divisional Health & Medical Officer	
			Directorate of Health Services (Family Welfare)	Director of Health Services (Family Welfare), Assam	Nil	Nil	Addl. Chief Medical & Health Officer	Nil	
			Directorate of Ayurveda, Yoga & Naturopathy, Unani, Siddha, Homoeopathy (AYUSH), Assam	Director of AYUSH	Nil	Nil	Nil	Nil	
19	Higher Education		Directorate of Higher Education, Assam	Director of Higher Education, Assam	Nil	Nil	Principal, Govt. Colleges	Nil	
			Directorate of Technical Education, Assam	Director of Technical Education, Assam	Nil	Nil	Principal, Engineering Colleges / Institutes	Nil	
20	Hill Areas		Development Commissioner, Hills		Nil	Nil	Nil	Nil	
21	Home		Assam Police Head Quarters	Director General of Police, Assam	Commissioner of Police i) Addl Director General of Police, SB / Communication/ CID/ TAP/ BORDER/ STF ii) Director, BI(EO) iii) IGP, BTAD	iv) DIG,, CWR / ER/ SR/ NR/ WR/ TAP / CR v) DIG (B), River Police Organisation vi) Asst. IGP (T),. Assam vii) Principal, PTC viii) Chief Controller, VDO	Superintendent of Police / Commandant	Sub-divisional Police Officer	
			Assam Prison Headquarters	Inspector General of Prisons, Assam	Nil	DIG, Prisons	Superintendent of Jails	Nil	
			Civil Defense and Home Guards, Assam	Director General of Civil Defense and Commandant General of Home Guards, Assam	Nil	Divisional Commandant, Home Guards	i) Commandant , ASRF / AISF Battalion ii) Commandant, District Home Guards ii) Principal, Central Training Institute, Civil Defense & Home Guards	Deputy Controller, Civil Defence	
			Fire & Emergency Services, Assam		Nil	Nil	Nil	Nil	
			Directorate of Forensic Science		Nil	Nil	Nil	Nil	

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					Zonal Office	Circle Office			
			Vigilance & Anti Corruption, Assam		Nil	Nil	Nil	Nil	
			Bureau of Investigation (EO) Assam	Director, Bureau of Investigation (EO) Assam	Nil	Nil	Nil	Nil	
22	Housing & Urban Affairs		Directorate of Town and Country Planning, Assam	Director of Town and Country Planning, Assam	Nil	Nil	District Planning Officer	Nil	
			Directorate of Municipal Administration	Director of Municipal Administration, Assam	Nil	Nil	Nil	Nil	
23	Implementation of Assam Accord		Nil	Nil	Nil	Nil	Nil	Nil	
24	Indigenous and Tribal Faith and Culture		Director, Archaeology		Nil	Nil	Senior Conservation Officer, Directorate of Archaeology, Assam & Officer-in-Charge Zonal Office, Hojai Directorate of Archaeology, Assam	Conservation Officer, Zonal Office, Sivasagar Directorate of Archaeology, Assam	
			Director, Museum		Nil	Nil	Curator, State Museum (Dy. Director level)	District Museum Officer (Asstt. Director level)	
			Director, Historical and Antequarian Studies		Nil	Nil	Nil	Nil	
25	Industries, Commerce & Public Enterprise		Commissionerate of Industries & Commerce, Assam	Commissioner of Industries & Commerce, Assam	Nil	i) Executive Engineer, Bamunimaidam ii) Engineer i/c, Central Workshop, Guwahti & Manager, Industrial Estate	General Manager	i) Asstt. Director of Cottage Industries & Commerce ii) Superintendent of Industries & Commerce iii) Senior Quality Control Officer iv) Principal, Cottage Industries Institutes v) Manager, Industriual Estate vi) Quality Control Officer	
			Directorate of Tea, Assam	Director of Tea, Assam	Nil	Nil	Nil	Nil	
26	Information, Public Relations, Printing & Stationary		Directorate of Information and Public Relations, Assam	Director of Information and Public Relations	Nil	Nil	Deputy DIPR / District Information and Public Relations Officer	Sub-divisional Information and Public Relations Officer	
			Directorate of Printing & Stationery, Assam	Director of Printing & Stationery, Assam	Nil	Nil	Nil	Asstt. Director of Printing	
27	Information Technology		Directorate of Information Technology		Nil	Nil	Nil	Nil	
28	Irrigation		O/o Chief Engineer, Irrigation, Assam	Chief Engineer, Irrigation, Assam	Addl. Chief Engineer	Superintending Engineer	Executive Engineer	Asstt. Executive Engineer	
29	Judicial	Chief Justice, Gauhati High Court	i) Advocate General, Assam ii) District & Session Judge	i) Registrar (Judicial) , High Court ii) Advocate General, Assam iii) District & Session Judges iv) The Legal Remembrancer, Assam	Nil	Nil	Nil	Sub-divisional Judicial Magistrate	
			Commissionerate of Labour	Labour Commissioner, Assam	Nil	Nil	Asstt. Labour Commissioner	Labour Officer	

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					Zonal Office	Circle Office			
30	Labour & Welfare		Inspectorate of Boilers, Assam	Chief Inspector of Boilers, Assam	Nil	Sr. Inspector of Boilers, Assam	Inspector of Boilers, Assam	Nil	
			Inspectorate of Factories	Chief Inspector of Factories, Assam	Nil	Sr.Inspector of Factories, Assam	Inspector of Factories, Assam	Nil	
			Administrative Medical Officer (AMO)						
31	Legislative		Member Secretary, Assam State Legal Services Authority, Gauhati High Court Campus, Panbazar		Nil	Nil	Chairman, District Legal Services Authority	Chairman, Sub-divisional Legal Services Committees	
32	Medical Education & Research Department		Directorate of Medical Education, Assam	Director of Medical Education, Assam	Nil	Nil	Principal, Medical Colleges	Nil	
33	Mines and Minerals		Directorate of Geology & Mining, Assam	Director of Geology & Mining, Assam	Nil	Nil	Nil	Nil	
34	Panchayat & Rural Development		Commissionerate of Panchayat & Rural Development, Assam	Commissioner of Panchayat & Rural Development, Assam	Nil	Nil	Chief Executive Officer, Zilla Parishad	Nil	
			Director, State Institute of Panchayat & Rural Development (SIPRD)		Nil	Nil	Nil	Nil	
35	Parliamentary Affairs		Nil	Nil	Nil	Nil	Nil	Nil	
36	Personnel	Assam Public Service Commission (APSC)		Secretary, Assam Public Service Commission	Nil	Nil	Nil	Nil	
		Assam Administrative Tribunal		Chairman, Assam Administrative Tribunal	Nil	Nil	Nil	Nil	
37	Political		Nil	Nil	Nil	Nil	Nil	Nil	
38	Power (Electricity)		Nil	Nil	Nil	Nil	Nil	Nil	
39	Public Health Engineering		O/o The Chief Engineer, Public Health Engineering, Assam	Chief Engineer, Public Health Engineering, Assam	Addl. Chief Engineer	Superintending Engineer	Executive Engineer	Asstt. Executive Engineer	
40	Public Works (Roads)		O/o The Chief Engineer, Public Works (Roads), Assam	Chief Engineer, Public Works (Roads), Assam	Addl. Chief Engineer	Superintending Engineer	Executive Engineer	Asstt. Executive Engineer	
41	Public Works (Building & NH)		O/o The Chief Engineer, Public Works (Building & NH), Assam	Chief Engineer, Public Works (Building), Assam	Addl. Chief Engineer	Superintending Engineer	Executive Engineer	Asstt. Executive Engineer	
42	Revenue & Disaster Management		Directorate of Land Records & Surveys, Assam	Director of Land Records & Surveys, Assam	Nil	Joint Director, Land Records & Surveys (Training)	District Registration Officer (Deputy Commissioner)	Sub-divisional Officer (Civil)	
			Directorate of Registration, Assam	Inspector General of Registration / Superntendent of Stamps	Nil	Nil	District Registrar (Deputy Commissioner)	Nil	
			Directorate of Land Requisition, Acquisition & Reforms		Nil	Nil	Deputy Commissioner	Sub-divisional Officer (Civil)	
43	Science, Technology & Climate Change			Director of Science & Technology	Nil	Nil	Nil	Nil	
44	Secondary Education		Director, Secondary Education	Director of Secondary Education, Assam	Nil	Nil	Inspector of Schools / Principal, Govt. Higher Secondary Schools	Nil	

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					Zonal Office	Circle Office			
45	Skill, Employment and Entrepreneurship		Directorate of Employment and Craftsmen Training, Assam	Director of Employment and Craftsmen Training, Assam	Nil	Deputy Director of Employment	Employment Officer		
46	Social Welfare		Directorate of Social Welfare (Social Justice & Empowerment Sector), Assam	Director of Social Welfare (Social Welfare and Probation), Assam			District Social Welfare Officer / Divisional Programme Officer, ICDS	Nil	
			Directorate of Social Welfare (Women & Child Development Sector), Assam		Nil	Nil		Nil	
47	Soil Conservation		Directorate of Soil Conservation, Assam	Director of Soil Conservation, Assam	Nil	Nil	Divisional Soil Conservation Officer / Addl. Director	Nil	
48	Sports & Youth Welfare		Directorate of Sports & Youth Welfare, Assam	Director of Sports & Youth Welfare, Assam			Deputy Director, Sports & Youth Welfare		
49	Tea Tribes Welfare		Directorate of Welfare of Tea & Ex-Tea Garden Tribes (Tea Tribes Welfare), Assam		Nil	Nil	Nil	Nil	
50	Transformation and Development		Directorate of Economics & Statistics	Director of Economics & Statistics, Assam	Nil	Nil	Deputy Director of Economics & Statistics	Nil	
51	Transport		Commissionerate of Transport	Commissioner of Transport, Assam	Nil	Nil	District Transport Officer	Nil	
			Directorate of Inland Water Transport, Assam	Director of Inland Water Transport, Assam	Nil	Nil	Executive Engineer	Asstt. Executive Engineer	
52	Tourism		Directorate of Tourism, Assam	Director of Tourism, Assam	Nil	Nil	Deputy Director of Tourism	Nil	
53	Welfare of Bodoland		Nil	Nil	Nil	Nil	Nil	Nil	
54	Welfare of Minorities and Development		Directorate of Char Areas Development	Director of Char Areas Development	Nil	Nil	Nil	Nil	
55	Welfare of Plain Tribes & Backward Classes		Directorate of Welfare of Plain Tribes & Backward Classes, Assam	Director of Welfare of Plain Tribes & Backward Classes, Assam	Nil	Nil	Nil	Nil	
			Directorate of Assam Institute of Research For Tribals & Scheduled Castes, Assam	Director of Assam Institute of Research For Tribals & Scheduled Castes	Nil	Nil	Nil	Nil	
			Directorate of Welfare of Scheduled Castes, Assam		Nil	Nil	Nil	Nil	
56	Water Resources		O/o Chief Engineer, Water Resources, Assam	Chief Engineer, Water Resources, Assam	Addl. Chief Engineer	Superintending Engineer	Executive Engineer	Asstt. Executive Engineer	
		Governor Secretariat		Nil	Nil	Nil	Nil	Nil	

The power of HoD will be conferred to the following officers, only for the purpose of DFP Rules, 2022, for smooth implementation of the notification No FEB.129/2021/37 Dtd. 4th Aug, 2021

- CEO, ASDMA
- MD, NHM
- PD, ARIAS Society
- MD, SSA
- MD, RMSA

**THE DELEGATION OF FINANCIAL POWERS
RULES, 2022**

GOVERNMENT OF ASSAM

FINANCE DEPARTMENT

ASSAM SACHIVALAYA

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**GOVERNMENT OF ASSAM,
FINANCE (ESTABLISHMENT – B) DEPARTMENT**

ORDER BY THR GOVERNOR

NOTIFICATION

FEB.136/2022/1: Whereas, the Delegation of Financial Power Rules, 1999 as amended was published in the Government Gazette on 8th October 1999 and came into force from that date.

And

Whereas, with the passage of time several provisions of the Rules have been modified and updated from time to time to suit the needs,

And

Whereas, further modification and updating and amendment of the rules is felt necessary, now, therefore, the Governor of Assam in pursuance of clause (3) of Article 166 of the Constitution of India is pleased to make the following Rules, namely,

THE DELEGATION OF FINANCIAL POWERS RULES, 2022

RULE 1. SHORT TITLE AND COMMENCEMENT

- (1) These Rules may be called “The Delegation of Financial Power Rules, Assam, 2022”.
- (2) They shall come into force with immediate effect.
- (3) Save as otherwise provided in these rules, these rules shall apply to Government Departments as well as Government Undertakings as defined under **Rule 3 (xviii)**.

RULE 2. POWER TO AMEND

Notwithstanding anything contained in these Rules, Government in Finance Department may, by general or special order, modify, amend, withdraw or relax any provision in these Rules.

RULE 3. DEFINITIONS

The terms and expression used in these Rules and not defined below but defined in Assam Financial Rules, Assam Contingency Manual, Assam Treasury Rules, Assam Budget Manual shall have the same meaning assigned to them in the respective Rules.

- i. **“Administrative approval”** – This term denotes the formal acceptance, by the administrative department concerned of the proposals based on preliminary plans for incurring any expenditure in the Public Works or any other department of Government on a work initiated by, or connected with, the requirements of such administrative department. It is, in effect, an order to the Public Works or such other Department of Government to execute certain specified works at a stated sum to meet the administrative needs of the department requisitioning / requiring the work.
- ii. **“Administrative Department”** - means the Secretariat Department to which the subject under consideration is assigned for disposal under the Assam Rules of Executive Business, 1968.
- iii. **“Administrator”**- includes Head of an Autonomous organization / Board / Commission etc.
- iv. **“Acceptance of bid / tender”**– means a formal **acceptance** of an offer; it constitutes a legal agreement or contract between the procuring authority and vendor/ supplier;
- v. **“Competent Authority”**- means, in respect of the power to be exercised under any of these provisions, the Governor or such other authority to which the power is delegated by or under the Assam Financial Rules, Delegation of Financial Powers Rules, or any other general or special orders issued by the Government of Assam.

- vi. **“Contingent Expenditure”**- means all incidental and other expenditure including expenditure on stores, which is incurred for management of an office, or for the working of a technical establishment, such as laboratory, workshop, industrial installation, store depot but does not include any expenditure which has been specifically classified as falling under some other detailed head of expenditure, such as “Works”, “Tools and Plant”.
- vii. **“Continuing Scheme”** is one which has been administratively and/or financially approved in the previous year and continues to be under implementation under revenue or capital budget.
- viii. **“Drawing and Disbursing Officer” (DDO)**- means a Head of Office and also any other Officer so designated by the Finance Department of the State Government, to draw bills and make payments on behalf of the State Government. The term shall also include a Head of Department where he himself discharges such function.

D.D.O who is not a Head of Office shall not exercise any statutory or delegated power to sanction which are vested with the Head of Office.

- ix. **“Department”** means all Administrative Departments of the Secretariat to which subject under consideration has been assigned under the Executive Rules of Business, 1968 as amended and Department of the State Government as notified from time to time.
- x. **“Deemed Department”**- for the purpose of these Rules and provisions, includes Gauhati High Court, the Governor's Secretariat, and other Tribunals, Boards, Commissions headed by **in-service officers** of the rank of Additional Chief Secretary and above.

Finance Department by notification as it consider necessary may include/modify or delete from the list the deemed department as the exigency demands.

- xi. **“Each Case”** - means in respect of non-recurring expenditure — expenditure incurred at a given point of time and in respect of recurring expenditure — each type of expenditure of a recurring nature;

Explanation:

- a. If on a particular occasion a number of items of stores are to be purchased, the powers of the sanctioning authority should be exercised on that occasion for the entire lot and not with reference to individual articles constituting the lot.
- b. Purchases arising out of the same indent should not be split and made separately on different dates with a view to avoid the sanction of higher authority.
- c. An authority empowered to sanction expenditure on any recurring item, say up to Rs. 5000/- per annum, will be competent to sanction expenditure on the item on a number of occasions subject to the limit of Rs. 5000/- per annum.

- xii. “Establishment expenditure”**- means the expenditure required to meet the day to day expenditure of an organization of intermittent or occasional character and met from revenue receipt of the Government.
- xiii. “Financial sanction”** - means the sanction of Government or of an authority to which power has been delegated, to expenditure of public money for a specified purpose, and is subject to appropriation of funds.
- xiv. “Finance Department”** means the Finance Department of the Government of Assam.
- xv. “Financial year”** - Financial year of the Government shall commence on the 1st day of April of each year and end on the 31st day of March of the following year.
- xvi. “Governor”** means the Governor of Assam
- xvii. “Government”** means the State Government of Assam.
- xviii. “Government Undertaking”** means Statutory Commissions, Societies, and all other autonomous bodies including Boards, Agencies, Grants-in-Aids Institutions that are fully or partly financed or assisted by the State Government.
- xix. “Heads of Department”** means an officer declared as such by the Government. List of such declared HoD are given in these rules. (Annexure-)
“Deemed Heads of Department”- For the purpose of these rules and provisions, it includes

- a) other State Head Quarter offices and
- b) entities like Commissions, Tribunals, Board etc. headed by in-service officer at the rank of Secretary and above but below the rank of Additional Chief Secretary
- c) similarly, Commissions, Tribunals, Board etc. headed Retired. Govt. officers of the rank of Secretary and above will be treated as deemed Heads of Department.

The Finance Department may by notification include/ exclude / delete the Deemed HoD as the exigency demands.

“Head of an Office” means a Gazetted Government servant recognized as such by Government or the Head of the Department under whom he may be employed.

- xx. **“Miscellaneous Expenditure”** means all expenditure other than expenditure falling under the category of pay and allowances of Government servants leave salary, pension, contingencies, grants-in-aid, contributions, works, stock, tools and plant and the like.
- xxi. **“Recurring expenditure”**-means the expenditure which is incurred at periodical intervals for the same purpose.
- xxii. **“Non-recurring expenditure”**- means expenditure other than recurring expenditure, ie. expenditure sanctioned as a lump sum charge, whether the money be paid as a lump sum or by installments.
- xxiii. **“New Scheme”** is a Scheme which is not a Continuing Scheme.
- xxiv. **“Pay”**- means the amount monthly drawn by a Government servant as defined in Fundamental Rule 9(21) (a) (i) .
- xxv. **“Primary Units of appropriation”** means the lowest accounting units used for classifying appropriations under major heads.
- xxvi. **“Principal”** for purpose of these rules includes Principal of all Government Allopathic colleges, Homoeopathic colleges, Ayurvedic Colleges, Nursing Colleges, Dental Colleges, Engineering colleges, and other government colleges and Institutes.
- xxvii. **“Works Department”** includes Public Works, Public Health Engineering, Irrigation and Water Resource Department.

- xxviii. “Re-appropriation”** means the transfer, by a competent authority, of savings/funds from one unit of appropriation to another unit of appropriation within the same Grant.
- xxix. “Subordinate authority”** means any authority subordinate to the Governor or the State Government and includes a Department of Government. For the purpose of these rules, it means all the State Government Departments and other authorities to whom Finance Department delegated financial power.
- xxx. “Technical sanction”** -is the approval to the detailed designs, plans, specifications and quantities by the competent Engineering authority, which is required to be given to any work (other than petty works, petty repairs, and other repairs for which a lump sum provision has been sanctioned by the Competent Authority) before its commencement.

RULE 4. PROVISION OF FUNDS BY LEGISLATURE

Demands for grants and appropriations for charged & voted expenditure are presented to the Legislature on behalf of the appropriate Department or authority concerned. After the Demands have been voted and the necessary Appropriation Act passed by the Legislature, the amounts so authorized by law becomes available to the Department or authority concerned only after being communicated by the Finance Department through the Finance Department software (FinAssam) for appropriation to meet sanctioned expenditure.

RULE 5. GENERAL LIMITATIONS ON POWER TO SANCTION EXPENDITURE

- i) It is a primary condition that no Financial Sanction / Administrative Approval may be accorded without specific budget provision to meet the expenditure.**
- ii) The financial power under these rules is to be exercised only for legitimate object of public expenditure.**
- iii) No expenditure shall be incurred against a sanction unless funds are made available by appropriation or re-appropriation**
- iv) Funds should ordinarily be drawn only when the expenditure is imminent.**

- v) That there is specific authority or sanction to incur the expenditure or make the payment or advance the money.
- vi) The sanctioning authority should also indicate on the body of the sanction irrespective of issue of the sanction physically or digitally, as to how the fund is to be provided showing the proper budgetary classification.
- vii) **Any authority vested with financial powers under these Rules should not re-delegate his financial powers in whole or in part to any Government servant without prior concurrence of the Finance Department.**

RULE 6. GENERAL GUIDELINE

Finance Department will be at liberty to put in place MIS or suitable IT module to ensure process of approval / sanction etc. are digitized in requisite formats.

RULE 7. POWER TO SUB-ORDINATE AUTHORITY TO SANCTION EXPENDITURE

- A. Subordinate authority may sanction expenditure or advances of public money in those cases only in which it is authorized to do so by –
 - (i) the provision of any legislative enactment for the time being in force or of rules made under such an enactment
or
 - (ii) the codes, manuals and regulations issued by the Governor or the Government of Assam
or
 - (iii) any order of the Governor or the Government of Assam delegating their powers with reference to the provisions of a legislative enactment or to rules approved or orders issued by the Governor or the Government of Assam
 - (iv) any order of the Governor or the Government of Assam laying down as scale or maximum scale of expenditure
or
 - (v) delegated financial power incorporated in the “Schedule of Power to Sub-ordinate Authority” under these Rules.

Provided that, every sanction issued by a competent authority under these rules or under the provision of any other Acts and Rules as stated in Rule 7A or with concurrence of the Finance Department wherever necessary, must invariably quote the authority under which sanction have been accorded.¹

B. Nothing contained in Rule (7A) shall empower any subordinate authority to sanction without the previous consent of the Finance Department, any expenditure which involves the introduction of new scheme, programme, principle or practice or modification of the existing scheme, programme, principles or practices, likely to lead to increase in expenditure or financial liability in future.²

1. Provision of appropriate Acts and Rules under which the sanction is issued must be quoted on the body of the communication.

2. No new expenditure can be incurred or liability created without prior concurrence of Finance Department.

C. The exercise of power by a subordinate authority is subject to the observance of any general or special direction which the authority delegating power (Finance Department) may issue at any time, whether generally or in reference to a particular case as a measure of economy or otherwise.

D. In case of exigency, power delegated to subordinate office can also be exercised by the Senior most Secretary of the Administrative Department in case of Establishment Expenditure.

E. Power delegated to subordinate authority can also be exercised by a higher authority in relation to such subordinate authority.

RULE 8. SPECIAL POWER TO SANCTION OF ENTERTAINMENT CHARGES DELEGATED TO GAD

- A.** Sr. most Secretary of General Administration Department (GAD) may incur expenditure up to a maximum amount of Rs. 100,000/- per month at his level for providing tea & snacks in meetings / conference etc held in the Secretariat Conference halls and Minister's chambers.
- B.** Utmost economy shall be observed in incurring expenditure on entertainment which shall ordinarily be restricted to tea/coffee only. GAD shall maintain separate record relating to each department and shall include requisition, order, besides other relevant documents in record keeping.
- C.** The ceiling on expenditure as provided shall not in any case be exceeded without concurrence of Finance Department. Non-entitled officers must not incur any expenditure on entertainment at Government expense.
- D.** The sanction order accompanying the bill to be presented before the Treasury/ Sub Treasury shall clearly indicate the category of entitlement and the period to which the amount relates.

RULE 9. SPECIAL POWER TO THE SENIOR MOST SECRETARY TO THE GOVERNOR

The Senior most Secretary to Governor will exercise full power in respect for implementation of provisions of “Governors (Allowances and Privileges) Rules, 1987” as amended from time to time subject to budget provision and further subject to compliance of all Rules and procedures. However for creation of posts and purchase of vehicle, concurrence of Finance Department will be a pre-requisite.

RULE 10. RESIDUARY FINANCIAL POWERS

Financial powers, not specifically delegated to any authority by these rules, shall vest in the Finance Department. In case of emergencies due to natural calamities or any other unforeseen circumstances, Finance Department shall issue appropriate orders to remove any such difficulties in dealing with those circumstances.

RULE 11. CLASSIFICATION OF OFFICES IN GROUPS

- A.** For the purpose and convenience of Delegation of financial powers under these Rules, all the Heads of Offices of Govt. Departments and sub-ordinate offices under them have been arranged in groups.
- B.** These groups have been created only to exercise of financial powers under these Rules and do not prejudice the administrative status of officers among different Departments and offices.
- C.** Heads of Offices of identified organization have been grouped in the following functional set up -

Administrative Department	Head of the Department (of State Head Quarter office) / Deemed Head of the Department	Zonal Office	Circle Office	District Office	Sub-Divisional Office
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The list of identified offices under this functional set up, for the sole purpose of Delegation of Financial Power is enclosed (Annexure- X)

D.D.O who is not a Head of Office shall not exercise any statutory or delegated power to sanction which are vested with the Head of Office.

- D.** As and when any change comes in the administrative set up, the respective Administrative Department should immediately bring it to the notice of Finance Department for suitable amendment in these Rules and facilitate to accommodate the changes in the Finance Department software , as may be necessary -
- Pursuant to creation / amalgamation / bifurcation / renaming of Department and offices
 - If any post is abolished/upgraded/downgraded/ renamed.

RULE 12. CONCURRENCE OF THE FINANCE DEPARTMENT

A. Prior concurrence of Finance Department shall be required in respect of the items mentioned below:

1. Creation of posts.
2. Filling up of vacant posts by direct recruitment where such power has not been expressly delegated already.
3. Engagement of Muster Roll Worker / Contingent worker/Contractual employees including re-appointment/re-engagement etc.
4. Outsourcing of services.
5. On terms and condition of appointment of persons in the State Government or Government Undertakings on deputation from Central Government / other State Governments/ Central Government Undertakings / other State Government Undertakings.
6. Revision of pay scales/wages or of any service benefits and up-gradation of any post.
7. Sanction of allowance/ special pay/ honorarium/ overtime allowance etc. unless covered under any specific order issued by the Finance Department.
8. Sanction of rent-free accommodation, unless covered under any specific order issued by the Finance Department.
9. Purchase of Vehicles.
10. Re-drawal of lost cash.
11. Creation of any new office/establishment.
12. Opening of Bank/Postal Account and investment in any term/fixed deposit.
13. Contribution of equity capital to Public Sector Undertakings, other than fund released from Finance Department.
14. Grants- in-aid where specific delegation have not been made under these Rules or covered by any other orders / rules framed by the Government.
15. Participation of officials abroad at State Government cost.

16. Stipend/Scholarship not covered by Rules approved by the Government with the concurrence of the Finance Department and modification of rates of scholarship/stipend.
 17. Subsidy not covered by Rules
 18. Acceptance of loan by any Department from Financial Institutions/ Financial Undertakings etc.
 19. Furnishing of guarantee by the State Government against any loan to be taken by any State Government Department / PSUs and other State owned bodies, corporations etc.
 20. **An officer holding current charge of a higher post, and allowed to perform routine /current duties of that post in addition to his own duties shall not exercise the statutory power or financial power vested to such higher post. In such circumstances his power will be limited to drawal of monthly salary and such other cases of drawals where sanction already exists or are accorded by higher authority.**
 21. Any other item where the approval of the Finance Department is required under any other rules or Rules of Executive Business including matters having financial implications.
- B.** Provided that in all cases mentioned under Sub-Rule (12A) no action shall be taken without obtaining the prior approval of the Finance Department and under no circumstances ex-post-facto concurrence of the Finance Department shall be sought. The reference number and date by which the Finance Department concurred to the proposal must be indicated on the sanction order issued by the Department.
- C.** The rates and terms of contract /supply recommended / approved by the Procurement Entity constituted under the provision of Assam Public Procurement Act 2017 & Assam Public Procurement Rules, 2020, at different levels does not absolve requirement of concurrence of Finance Department, wherever the rules require so.

RULE 13. PARTICIPATION OF OFFICIALS IN THE EVENTS / TRAINING OUTSIDE STATE

- A.** Subject to budget provision Administrative Departments will be competent to decide deputation of individual or team to participate in any cultural, sports or similar programme outside the State but within India, with prior approval of the Chief Minister.
- B.** Similarly, Administrative Departments will be competent to decide deputation of person to abroad on training/tour etc. if it is sponsored by Externally Funded Agency or under Externally Aided Project, with prior approval of the Chief Minister.

RULE 14. RELAXATION IN REGARD TO CONCURRENCE OF FINANCE DEPARTMENT

Once the Finance Department has concurred for purchase of goods and services, and the corresponding sanction issued by the Department lapses due to non-release of fund by the Finance Department, the concerned Department will be competent to issue fresh sanction during immediate next financial year without any further concurrence by the Finance Department provided that, there is no change in scope and scale as agreed upon originally and there is adequate budget provision.

RULE 15 GUIDELINES FOR AWARD OF CONTRACT / WORK ORDER/ PURCHASE ORDER ETC.

In compliance with the existing Rules, procedures and guidelines and further rules, procedures and guidelines that may be prescribed from time to time as provided under Section 7(2) of the Assam Fiscal Responsibility and Budget Management Act 2005 :

- i) Before awarding any work or starting a construction work which creates liability on the Consolidated Fund of the State, the State Government or the authorities exercising delegated financial powers shall first issue Administrative Approval.
- ii) Before awarding an order for supply of goods and services which create liability on the Consolidated Fund of the State, the State Government or the authorities exercising delegated financial powers shall first issue financial sanction for the supply of goods and services, as the case may be, including procurement on GeM portal.

Provided that -

- (a) In according administrative approval it is to be ensured that Schedule of Rates (SOR) is not more than 3 years old and
- (b) Procurement is made following the provision of Assam Public Procurement Act 2017 and Assam Public Procurement Rules, 2020 and instructions issued by Government from time to time.

No bill on expenditure may be raised unless it has been specifically authorized either by issue of Administrative Approval or by Financial Sanction

RULE 16. PROCEDURE FOR COMMUNICATION OF SANCTION

- A.** All Orders conveying the sanction of expenditure or advance of public money issued by a competent authority shall be communicated to the Accountant General (A&E), Assam and the Accountant General (Audit) , Assam.
- B.** Every sanction issued by a competent authority with concurrence of the Finance Department must invariably quote the number and date of the concurrence of Finance Department.
- C.** All Orders conveying the sanction of expenditure or advance of public money issued by Department shall be communicated to the Accountant General (A&E), Assam and the Accountant General (Audit), Assam by the Secretary/ Additional Secretary/ Joint Secretary/ Deputy Secretary/ Under Secretary of the Department or any other officer as may be specifically empowered under Rule 12 of the Assam Rules of Executive Business.

- D. All other sanctioning authority (not the Department of State Government) to whom the power has been delegated under these rules shall accord sanction in the form of an order and to be communicated by self or by the sub-ordinate officer assigned for the purpose or by any gazetted officer authorized with the approval of the Finance Department to sign for him.

Provided that the copy of the sanctioning order Memorandum for the Accountant General, Assam and concerned Treasury Officer shall be forwarded by the Assam Finance Service officer discharging duties in the respective department / offices as the case may be.

Provided further that, views of the Assam Finance Service officer discharging duties in the respective department/ offices should be obtained beforehand where the officials are required to forward the sanctioning order Memorandum to the Accountant General, Assam and concerned Treasury Officer.

- E. Order of the Governor, relating to his own establishment should be communicated by the Officers of the Governor's Secretariat not below the rank of Deputy Secretary.

RULE 17. EFFECT OF SANCTION

- (i) Sanction to any given expenditure becomes operative as soon as funds have been appropriated to meet expenditure and does not become operative until funds have been so appropriated.
- (ii) In the case of a **recurring expenditure / liability**, sanctions becomes operative when fund for the first year is made available by appropriation / re-appropriation or by an advance from the Contingency fund , as the case may be, and it remains effective for each subsequent yearssubject to appropriation in such years and subject to the terms of the sanction.

For eg:- An Annual Maintenance Contract (AMC) has been agreed upon by for 3 (three) years with terms and conditions applied that there will be no change in the rate of AMC during these 3 years, then sanction can be accorded for 3 (three) years. This sanction shall remain operative subject to appropriation of the fund for the first year and shall remain effective for each subsequent 2 (two) years subject to appropriation of fund in those years.

- (iii) **No expenditure shall be incurred until the budget has been communicated for regular and authorized expenditure, except in specific cases specially authorized by the Finance Department.**

RULE 18 RESPONSIBILITY OF SUB-ORDINATE AUTHORITY ON CONTROL OF EXPENDITURE AGAINST BUDGET

A. Department

The Senior most Secretary of the Department shall arrange to be kept informed not only what has actually been spent from the grant or appropriation, but also what commitments and liabilities have been created and will be incurred against them. He shall have the overall responsibility for the departmental expenditure.

B. Budget Controlling Officer

The Budget Controlling Officer (B.C.O) in respect of Heads of Accounts placed under his control, shall monitor that no excess or irregular expenditure is resorted to by disbursing authority against the allotted fund at their disposal. He shall have the overall responsibility to place an adequate control mechanism for prevention of excess or irregular expenditure against the allotted fund.

C. Head of the Office

- i. The Head of the Office shall maintain record of commitments and liabilities that have been created and expenditure incurred out of the grant or appropriation. He shall be responsible for the expenditure in respect of his office.
- ii. The Head of Office (who himself discharges function as DDO) or the acting DDO in respect of that office, shall ensure that each bill irrespective of the amount involved (excepting salary bills) to be presented to the Treasury/ Sub-Treasury shall be accompanied with the sanction orders(s) by the authority empowered under these rules.
- iii. For drawal of money the Drawing and Disbursing Officer shall
 - (a) Prepare and present bills for “charged” and “voted” expenditure separately.

- (b) Enter on each bill the 20 digits accounts classifications.
- (c) Enter on each bill the progressive total of expenditure up-to-date under the primary unit of appropriation to which the bill relates, including the amount of the bill on which the entry is made.

RULE 19 CONSULTATIONS WITH FINANCE SERVICE OFFICER POSTED IN HEAD OF DEPARTMENT AND OTHER OFFICES

It shall be incumbent upon the Heads of Department/Head of Office to consult the Finance Service Officer in all matters having financial implications.

Senior Financial Advisor / Financial Advisor are to be consulted in all matters pertaining to the listed items and their opinion/ advice to be obtained in writing :

- (i) All financial matters;
- (ii) All budgetary matters;
- (iii) All procurement matters and auction cases;
- (iv) Important service matters;
- (v) All pension matters;
- (vi) Formulation of Schemes/Projects from the very beginning;
- (vii) Creation, up- gradation and abolition of posts;
- (viii) Enforcement of economy measures;
- (ix) Internal controls;
- (x) Negotiations ;
- (xi) Entering into an agreement/contract/ MoU;

- (xii) Evolving appropriate monitoring systems and
- (xiii) Matters being referred to the Finance Department.

RULE 20. ADMINISTRATIVE APPROVAL AND SANCTION OF EXPENDITURE IN CONNECTION WITH GOVERNMENT FUNDED SCHEMES AND PROJECTS.

The operations of Works Departments fall under two categories—**original works** and **repairs**. The first includes new works, alterations, additions and purchases; the second repairs and maintenance. All works necessary to bring in to use newly purchased or previously abandoned structures fall in the first category.

Works are classified under the two categories – a) original works and b) repairs

Original works are described as major, minor and petty works.

Major Works - when the cost is over Rs.5,00,000/-

Minor Works - when the cost is over Rs.1,00,000/- and upto Rs. 5,00,000/- and

Petty Works - when the cost is Rs.1,00,000/- or less

Financial powers are delegated to the Administrative Departments/ Heads of Departments/ Heads of Office as indicated in Schedule of Powers to Subordinate authorities or any legislative enactment or regulation or rules or any order issued by the competent authority subject to the following conditions:

20.1 Issue of administrative approval and sanction of works expenditure by competent Officers of P.W.D, and other Works Departments and civil departments having Engineering Wing will be governed by the financial powers delegated to them under these Rules.

20.2 Administrative approval in accordance with the rules in respect of works to be executed by P.W.D. on behalf of other Departments will be accorded by the respective Administrative Department if the budget is available in their functional head.

If the fund is budgeted under P.W.D on behalf on any Department for execution of any work then the Administrative Approval will be accorded by the P.W. Department.

20.3 All the scheme / projects under State Own Priority Development (SOPD), **except for PWD (Roads and Building & National Highways)** will be appraised by the designated committee as mentioned in **Rule 22** of these rules. **Project above Rs. 100.00 crore will be approved by the Cabinet on the recommendation of the designated Empowered Committee constituted as follows:**

i) Senior Most Secretary of the Concerned Administrative Department- Chairman

ii) Commissioner and Secretary, Finance Department – Member

iii) Representative from PWD in case the project is not from PWD - Member

iv) Senior Financial Advisor /Financial Advisor – of the concerned administrative department–Member

v) Special Invitee, if nominated by the Chairman

Subject to approval by the Cabinet / respective committee –

A. Administrative approval will be issued by the concerned Administrative Department for the works component and subsequent Financial Sanction against the AA will be issued by the concerned HoD.

B. In respect of procurement of goods and services, the Financial Sanction will be issued by the concerned HoD

C. In respect of the Administrative Departments having no Heads of Department under their control, the Administrative Departments itself will act as HoD for issue of Financial Sanction.

20.4 The delegations are also subject to observance of the instructions contained in Assam Public Procurement Act 2017 and Assam Public Procurement Rules, 2020 framed there under **and** other formalities to be complied with in respect of each item of expenditure.

- 20.5 No Department of the State Government will levy any agency charge/ supervision charge upon any other Department of the State Government for execution of any work or providing of any service.
- 20.6 However, agency charge/ supervision charge shall be levied by the concerned State Government Department where any work is entrusted upon them by any Organization/ Agency outside State Government. Similarly cost/ reimbursement also to be realized where manpower/ service are provided by any State Government Department to any Organization/ Agency outside the State Government.
- 20.7 Wherever agency charge/ supervision charge/ service reimbursement charge is realized by the Department as **per Sub-Rule 20.6** above, it must be deposited in appropriate **Revenue Head of the State Government**. No expenditure can be incurred out of this realized fund (agency/ supervision charge and reimbursement received for providing service) without channelizing the same through Consolidated Fund under State Budget.
- 20.8 **At an interval of every 3years PWD shall prepare common Analysis of rates ie. Schedule of Rates(SOR) for preparation of works estimates for Civil, Electrical and Sanitary items applicable to all works department, civil department having Engineering wings including all Housing Boards and autonomous bodies. For this purpose an Inter Departmental Committee shall be formed headed by Sr. Most Secretary, PWD, where besides Chief Engineer of all works department shall also include one member each from the Commissioner of Taxes, the Principal Chief Conservator of Forest and from the Directorate of Economics and Statistics and one independent external expert from renowned Technical institution. However, such SoR shall come into effect only after concurrence of Finance Department.**

RULE 21 LIMIT OF ADMINISTRATIVE APPROVAL BASED ON BUDGET PROVISION FOR SOPD FUNDED PROJECTS/ SCHEMES

- 21.1 In case of projects/schemes under SOPD, other than that specified in Para 21.3, Administrative Departments will accord such approval to amounts limited to double the budgetary allocation under the concerned head of account. This pool/ bank of Administrative Approvals should be separately maintained by the Administrative Departments.

21.2 In case there is additional budget allocation in the same financial year, the scope of granting Administrative Approval will increase by two times the additional fund allocation.

For example, if the budgetary allocation under a particular Head of Account is Rs. 100.00 crores, in case of projects/schemes as in Para 20.3, the Administrative Department will limit issue of Administrative Approvals up to Rs. 200.00 crores only during the first year.

If additional allocation is made in that particular Head of Account through Supplementary Demand route or re-appropriation, the same principle will apply.

For example if Rs. 20.00 crores is provided through Supplementary Demand/ re-appropriation, then the total Administrative Approval can go up to Rs. 240.00 crores under that Head of Account in that year.

For subsequent years Administrative approval will vary depending upon the expenditure made against the AAs issued in previous year(s) and budgetary provisions of the current F.Y. Thus the pool of Administrative Approval will not, at any moment be more than the budgetary sanction of that year.

Illustration 1:

Year	Budget Provision	AA limit	Expenditure incurred	Remarks
1 st Year	Rs.100.00 Crore	Rs.200.00 Crore	Rs.50.00 Crore	Since the budgetary provision is Rs.100.00 Crore, AA equal to or less than double the budgetary provision, that is Rs.200.00 Crore can be accorded.
2 nd Year	Rs.100.00 Crore	Rs.50.00 Crore		In the 2 nd year, the Department will be eligible to accord AAs for an amount of Rs.50.00 Crore (100.00 Crore X 2 - 150.00 Crore). Since out of the total AA of Rs.200.00 Crore , some schemes may have been completed freeing the space for additional AA.

Illustration 2:

Year	Budget Provision	AA limit	Expenditure	Remarks
1 st Year	Rs.100.00 Crore	Rs.200.00 Crore	Nil	The Department will have a balance pool of AAs worth Rs.200.00 Crore at the end of 1 st year.
2 nd Year	Rs.100.00 Crore	Nil	Nil	In the 2 nd year, the Department will not be eligible to accord any fresh AAs (100.00 Crore X 2 - 200.00 Crore = 0).

21.3 In case of special projects, where decisions have been taken about the project based on budgetary announcement or cabinet decisions or at the level of Honorable Chief Minister, the principles referred to in Para 21.2 above would not apply. In that case, Administrative Approval may be accorded for the full amount of the cost of the project irrespective of the amount provided in the budget.

For example in case of establishment of a new stadium as announced in the budget, Administrative Approval for the entire estimated amount may be given. Normal limit of 200 percent of the budgetary allocation will not apply in such cases. A separate pool / bank of Administrative Approval will be maintained for all such cases of special projects.

RULE 22 INSTITUTIONAL FRAMEWORKS FOR APPRAISAL AND APPROVAL FOR SOPD FUNDED PROJECTS/ SCHEMES

As prescribed under Rule 20. 3 above the composition of the Departmental Finance Committee (DFC), Standing Finance Committee (SFC) and Special Standing Finance Committee (SSFC) will be as laid down below.

For obtaining in-principle approval of the work the project estimate shall be placed before the notified Committees below:

Sl. No .	Committee	Project / Work Estimate	Composition of the Committee		Competent Authority on Approval of the estimate
			From requisitioning Department (client)	From Executing Department	

1	Departmental Finance Committee (DFC)	Up to Rs.2.00 Crore	i. Chairperson- Senior Most Secretary of the Department ii. Member Secretary -Desk Officer of Administrative Department iii. Member -Head of the Department iv. Member- Senior Financial Advisor of the Department	i. Member- Concerned Director of The Executing Agency or his representative not below the rank of Officer as defined in 'Circle Office group' of these Rules	Departmental Minister
			Any other officers as may be nominated by the Chairperson		
2	Standing Finance Committee (SFC)	> Rs.2.00 Crore and upto Rs.25.00 Crore	i. Chairperson- Chief Secretary ii. Member Secretary -Sr. Most Secretary of the Administrative Department iii. Member- Desk Officer of Administrative Department iv. Member - Head of the Department v. Member- Commissioner& Secretary Of the concerned Expenditure Control Branch of the Finance Department vi. Member- Commissioner & Secretary or his Representative not below the rank of Joint Secretary of the Transformation and Development Department vii. Member- Senior Financial Advisor of the Department	i. Member- Concerned Director of the Executing Agency or his representative not below the rank of Officer as defined in 'Zonal Office group' of these Rules	Chief Minister (through Departmental Minister)
			Any other officers as may be nominated by the Chairperson		

Sl. No .	Committee	Project / Work Estimate	Composition of the Committee		Competent Authority on Approval of the estimate
			From requisitioning Department (client)	From Executing Department	
3	Special Standing Finance Committee (SSFC)	> Rs.25.00 Crore and upto Rs.100.00 Crore	i. Chairperson- Finance Minister ii. Member Secretary -Sr. Most Secretary of the Administrative Department iii. Member-Desk Officer of Administrative Department iv. Member -Head of the Department v. Member- Commissioner& Secretary Of the concerned Expenditure Control Branch of the Finance Department vi. Member- Commissioner & Secretary or his Representative not below the rank of Joint Secretary of the Transformation and Development Department vii. Member - Director, Budget viii. Member- Senior Financial Advisor of the Department	i. Member- Concerned Director of he Executing Agency or his representative not below the rank of Officer as defined in 'Zonal Office group' of these Rules	Chief Minister (through Departmental Minister)
			Any other officers as may be nominated by the Chairperson		

Note 1. In case of schemes of the departments other than WPT&BC, having TSP and SCSP components, nominee from the WPT&BC department in the rank of Joint Secretary and above shall be member of all the above three appraisal Committees.

Note 2. In case of special scheme / project of the department for creation of assets under Hill Areas ,one nominee from the Hill Areas Department in the rank of Joint Secretary and above shall be member of all the above three appraisal Committees.

Note 3. **Revised Estimate, Re-validation / Cost escalation proposals will be approved by the committee which has accorded the original concurrence for AA. But, if the revised amount exceeds the financial power of the committee, then the proposal with all details will be placed before the committee of appropriate level for appraisal.**

RULE 23. MODALITIES FOR FUNCTIONING OF THE COMMITTEES

- 23.1 Administrative Department will submit proposals to the Chairperson of the Standing Finance Committee or the Special Standing Finance Committee, as the case may be at least 7 (seven) days before the meeting of the concerned Committee along with checklist at **Annexure Y**.
- 23.2 In the meetings of the Committee, member Secretary will elaborate the proposals before the Committee, and make presentation, if required.
- 23.3 The Standing Finance committee and Special Standing Finance committee will be provided with secretarial assistance by a cell titled 'Finance Committee Cell', which will be headed by an officer not below the rank of Secretary. The cell will be manned by officers from Civil Service, Finance Service, Technical Services along with domain experts/consultants and other support staff. The function of the cell will include the following:
 - 23.3.1 The cell will be constituted under the aegis of Finance (Estt B) Department but it will be functionally autonomous
 - 23.3.2 The cell will be custodian of all records pertaining to the functioning of the two Committees.
 - 23.3.3 The cell will receive proposal from Administrative Departments on behalf the Chairperson of the Committees. The cell will not seek any clarification from the Administrative Department and will process the proposals on the basis of checklist submitted by
 - 23.3.4 The department only and furnish its observation to the Chairperson of the committee for consideration, in a consolidated manner, two days before the meeting.
 - 23.3.5 The in-charge of the cell or his/her representative will be a special invitee to the meetings of the Committee and will prepare draft record note of the meetings of the respective Committees and place the same before the Chairperson for approval.
- 23.4 The Chairperson of the Committee after obtaining views of the members of the committee may either agree to accord concurrence to a proposal or reject the proposal or ask the Department to resubmit the proposal after necessary modification/ clarification. **Concurrence will be accorded only after the committee is fully satisfied.**

23.5 Procedure to follow before submission of proposal by the Departments to the Standing Finance Committee and Special Standing Finance Committee

23.5.1 The proposal will be minutely scrutinized by the Administrative Department prior to submission to the concerned committee.

23.5.2 The proposal will include all components of a project/scheme including civil work, equipment, human resources etc. So that scheme can be appraised by the committee in holistic manner. However Committee will consider concurrence of those components where initial one time expenditure is involved. However creation of post along with other items enlisted in Rule 12 of this Rules shall require prior concurrence of the Finance Department.

For example, in case of establishment of a new medical college, Health and Family Welfare Department will indicate the total cost on both civil, electrical works as well as equipment, along with the number of post to be created. However, Department will have to seek concurrence of the committee only for civil/electrical works and equipment.

23.5.3 The Senior most Secretary will certify that the project/scheme is essential and that it has been examined and found to be feasible along with being administratively prudent and financially cost effective.

23.6 The Senior most Secretary will also certify that, all provisions of the Assam Public Procurement Act, 2017 and Assam Public Procurement Rules, 2020 and Assam Fiscal Responsibility and Budget Management (AFRBM) Act, 2005 will be strictly complied with during the implementation of the project/scheme.

23.7 Each project proposal should indicate the targets given in Table below.

Table: Physical & Financial targets

Component	Year				Total	
	Year 1		Year 2 and so on		Physical Total	Financial Total
	Physical	Financial	Physical	Financial		
Components 1,2,3 & so on						

- 23.8 The outcome of the proposal to be achieved should be indicated. These outcomes should be in the form of measurable indicators which can evaluate the proposal on quarterly/ half yearly and annual basis.
- 23.9 Officer identified/appointed for being directly in-charge and responsible for the progress of the proposal should be mentioned in respect of both implementing department and executing department/ agency.
- 23.10 The checklist, in respect of a project/scheme as stipulated for submission to the committee from time to time will be signed by the Senior most Secretary.

RULE 24 SOCIAL SECTOR SCHEMES

In case of Social Sector Schemes, which does not require issuing an Administrative Approval like Civil Works, the concerned Administrative Department will obtain the concurrence from the committee of the appropriate level and issue Financial Sanction, except in cases where specific delegation has been made by Finance Department.

RULE 25 SANCTION OF GRANTS-IN-AID

A. FOR CREATION OF CAPITAL ASSETS -For sanction of Grants-in-aid for creation of Capital Assets, Administrative Department will obtain concurrence of the appropriate Finance committee as constituted under Rule 23 of these rules before according Administrative Approval subject to fulfillment of the requirement as specified under Rule and further subject to the following conditions:

- i) New proposal must accompany with an approved plan and estimate prepared by competent authority
- ii) In case of continuing scheme, Audited expenditure statement and Utilization Certificate duly countersigned by the Sr. most Secretary of the concerned Administrative Department for previous Grant to be submitted alongwith the proposal.

B. FOR SANCTION OF SALARY AND OTHER NON-SALARY COMPONENTS- Where Finance Department has not expressly delegated the power to accord sanction to the sub-ordinate authority, the proposal should come to the Finance Department for concurrence.

RULE 26 PROCUREMENT OF GOODS AND SERVICES ON GeM

Issue of Financial Sanction of the Competent Authority shall be prerequisite for Award of Contract / Work Order/ Purchase Order as it may be, for procurement on GeM platform.

During procurement on GeM portal, due diligence may be made to ensure procurement of quality goods and services. Finance (Budget) Department should be intimated before awarding any contract on GeM.

No bills on expenditure can be raised unless it had been specifically sanctioned by an order to incur the expenditure.

RULE 27 ANNUAL MAINTENANCE CONTRACT (A.M.C)

Annual Maintenance Contract may be in respect of office equipments (which are booked under office expenses head) and for other machineries and equipments acquired for functional purposes of the Department (which are booked under Maintenance head.)

- i. For Sanction of A.M.C in respect of office equipment, the rules may be followed as indicated in schedule annexed.
- ii. For Sanction of A.M.C in respect of machineries and equipment acquired for functional purposes of the Department, Finance Department's concurrence would not be mandatory where the A.M.C is a part of the original contract.

Otherwise, prior concurrence of Finance Department would be necessary for the 1st year. Sanction for the subsequent years will be accorded by the Sr. most Secretary of the Department where the rate is at par or below the rate concurred by the Finance Department.

RULE 28 FUND TRANSFER TO AUTONOMOUS COUNCILS

A. KARBI ANGLONG AUTONOMOUS COUNCIL AND NORTH CACHAR HILLS AUTONOMOUS COUNCIL

In Pursuance of the Memorandum of Understanding (MOU) reached between various organisations of KarbiAnglong and North Cachar Hills and the Chief Minister, Assam and also in accordance with paragraph 6 (2) of the Sixth Schedule to the Constitution of India, the functions relating to subjects/ Departments were entrusted and delegated to Karbi Anglong Autonomous Council, Diphu (vide Notification No. HAD.57/95/63-64, dated 29-06-1995) and North Cachar Hills Autonomous Council, Haflong (vide Notification No HAD.57/95/268, dated 25-09-1996).

In order to enable the Autonomous Councils to finance the expenditure of the entrusted and delegated functions of the entrusted Departments, the State Government made Non-Salary funds available as Advance under the Head – **“K- Deposits & Advances, Part – III Advances not bearing interest – Departmental Advance – Special Advance”**. Entire funds (both ceiling and non-ceiling component) would be sanctioned for the budgeted amount in one go and release of fund would be made in two (2) instalments - in the month of April and October each year by the Administrative Departments. The Advance has to be adjusted by debit to the appropriate Head of Account through monthly Expenditure Account furnished by the Councils to the Accountant General (A & E) Assam as laid down in Finance (Budget) Department letter No. BB.121/97/170, dated 03/02/2000.

Against the funds so received from State Government and other sources, the legislature of the Council shall pass the Budget. It shall be incumbent on the Council authorities to take requisite approval from the Legislature before making any amendment in this approved Budget.

The salary budget can be directly distributed by the Principal Secretary of the both the councils as like as Administrative Department to their respective drawing and disbursing officers through their council heads for smooth uploading of the online salary bill.

In case of special GIA for creation assets under Autonomous councils the proposal shall be appraised by the appropriate committee as mentioned in Rule 22 of these Rules.

The Council authorities shall provide all necessary assistance to the Accountant General for audit and other purposes.

B. BODOLAND TERRITORIAL COUNCIL

Similarly, the Non-Salary funds for Bodoland Territorial Council, Kokrajhar in respect of transferred subjects/ Departments, would also be drawn by the Council for deposit in P. L. Account, which would be sanctioned for the budgeted amount in one go and release of fund would be made in two (2) instalments - in the month of April and October each year by the Administrative Department.

The salary budget can be directly distributed by the Principal Secretary of the BTC as like as administrative department to their respective drawing and disbursing officers through their council heads for smooth uploading of the online salary bill.

In case of special GIA for creation assets under Autonomous councils the proposal shall be appraised by the appropriate committee as mentioned in Rule 22 of these Rules.

Against the funds so received from State Government and other sources, the legislature of the Council shall pass the Budget. It shall be incumbent on the Council authorities to take requisite approval from the Legislature before making any amendment in this approved Budget.

The Council authorities shall provide all necessary assistance to the Accountant General for audit and other purposes.

C. Release of fund under CSS/ CS/ NEC/ EAP to Autonomous Councils

Funds under Centrally Sponsored Schemes/ Central Sector Schemes/ NEC Schemes/ Externally Aided Projects would also be released to the Councils by the State Govt. as per extant procedure of Government of India and Government of Assam.

RULE 29. INSTRUMENT & CONTRACT

Authorities under these Rules delegated with financial power are competent to sign the Contract and instruments to the extent of power delegated to them. However before entering contract or signing of instrument they will be required to obtain the advice of the Government pleader or Judicial Department wherever deemed necessary to safe guard the interest of the Government.

RULE 30. REPEAL AND SAVINGS

(1)THE DELEGATION OF FINANCIAL POWER RULES, 1999 AS UPDATED UP TO 2016 IN FORCE IMMEDIATELY BEFORE THE COMMENCEMENT OF THESE RULES IS HEREBY REPEALED.

(2) NOTWITHSTANDING SUCH REPEAL OF THE SAID RULES, ANYTHING DONE, ANY ACTION TAKEN, ORDER ISSUED, NOTIFICATION PUBLISHED, PROCEEDING STARTED, LEGAL EFFECT PRODUCED, BY OR UNDER PROVISIONS OF THE SAID RULES, SHALL BE DEEMED TO HAVE BEEN RESPECTIVELY DONE, TAKEN, ISSUED, PUBLISHED, STARTED, PREFERRED OR PRODUCED BY OR UNDER THE CORRESPONDING PROVISIONS OF THE RULES.

RULE 31. INTERPRETATION

IF ANY QUESTION ARISES RELATING TO THE INTERPRETATION OF ANY PROVISIONS OF THESE RULES, IT SHALL BE REFERRED TO THE FINANCE DEPARTMENT OF THE GOVERNMENT OF ASSAM FOR DECISION.

**Sd/- Samir K. Sinha, IAS
PRINCIPAL SECRETARY TO THE GOVERNMENT OF ASSAM
FINANCE DEPARTMENT**

APPENDIX – I

STANDING CONDEMNATION BOARD FOR VEHICLE / MACHINE

1. There will be three level of **standing condemnation** board for condemnation and disposal of Government vehicle/ machine etc.

2. Administrative Department Level

Sl. No.	Constituent	
1	Sr. most Secretary or his representative not below the rank of Secretary	Chairperson
2	Motor Vehicle Inspector (MVI) / Official of Mechanical Branch not below the rank of Asstt. Executive Engineer	Member
3	HOD and or one technical officer nominated by Chairman	Member
4	Sr. Financial Advisor	Member

3. Head of Department Level

Sl. No.	Constituent	
	Head of Dept or his representative	Chairperson
2	MVI / Official of Mechanical Branch not below the rank of Asstt. Executive Engineer	Member
3	One technical officer nominated by Chairman	Member
4	Sr. Finance Accounts Officer / FAO	Member Secretary

4. District level

Sl. No.	Constituent	
1	Deputy Commissioner or his representative not below the rank of ADC	Chairperson
2	Head of office whose vehicle / machine to be condemned	Member Secretary
3	MVI / Official of Mechanical Branch not below the rank of Asstt. Executive Engineer	Member
4	One technical officer nominated by Chairman	Member
5	Finance Accounts Officer	Member

5. Head of office shall submit detail particulars of vehicle/ machine to be condemned to the standing condemnation Board as required in the proforma in addition to any existing guidelines issued by Government and or any further guidelines that may be issued from time to time.
6. In case the proposal is approved, should be written with an Undertaking by Head of Office in the proforma itself.

PROFORMA- I

FOR OLD VEHICLE/ MACHINE TO BE CONDEMNED AND DISPOSED OFF
(CUSTOMIZE THE INFORMATION IN RESPECT OF MACHINE)

Name of the office –	
Particulars of vehicle/ machine –	
Types of vehicle/ machine –	
Registration number –	
Engine No –	
Chassis No -	
Petrol / diesel engine –	
RAC Horse power –	
Purchase/cost of the vehicle/ machine -	
Date of induction in to service –	
Whether of road or off the road –	
Date from which off the road –	

Current fuel consumption –	
Mileage expected per liter for a Vehicle in good condition (Km/Liter)	
Total Km / hours run	
Kilometer/ hours run after last overhaul –	
Total expenditure incurred in spares and	
Maintenance of the vehicle/ machine –	
Date of last major repairs –	
Cost of last major repairs-	
Justification where vehicle is proposed to be Condemned before completion of 7 years of Service or distance covered below 120000 km	

Undertaking

“As the proposal for condemnation of vehicle / information is approved

- i. the condemned vehicle/machine now off the road/ service will be disposed off within three month from the date of condemnation or
- ii. the condemned vehicle/machine now in running condition will be disposed off within three month from the date of receipt of new vehicle/ machine.

The report of disposal will be submitted to the higher authority within a week from the date of disposal.”

Head of Office

ANNEXURE - Y

A comprehensive checklist as mentioned in Rule 23.1 is given below. Finance Department may make necessary changes as the necessity demands as and when such exigency arises.

Checklist to be submitted before the Committee

1	Name of Administrative Department	
2	Name of the of project / Scheme	
3	Total cost of project/ scheme	
4	Purpose of the scheme	
5	Budget provision (Current F.Y)	
6	Total number of targeted beneficiaries	
7	Brief synopsis of the project/scheme	
8	Sector to which scheme belongs (Social/General/Economic)	
9	Remarks on feasibility Report	
10	Any dispute pertaining to land, environment, organization or stake holder of the Scheme	
11	In case of land to be acquired, details of cost of land and cost of rehabilitation/resettlement to be provided	

12	Mode of Implementation: Departmental /Turnkey / Contract / EPC/PPP etc. with justification							
13	Name of Executing Agency							
14	Remarks of HOD on outcome of the scheme							
15	Subsidy component if any, to be specified							
16	Specific targets proposed to be achieved are indicated. These targets should be necessarily measureable and monitorable against base line data. The baseline may be indicated.							
	Targets should be in tabular form as indicated below.							
	Component	Year				Total		
		Year 1		Year 2 and so on		Physical	Financial	
						Total	Total	
		Physical	Financial	Physical	Financial			
Components 1,2,3 & so on								
17	Specific view of F&AO, Sr. F&AO, FA/ Sr.FA							
18	Whether such proposal was earlier submitted and rejected by the Committee? If yes reasons may be furnished.							

19	Certification by the Senior most Secretary of Administrative Department /HOD that - All provisions of the Assam Public Procurement Act, 2017 and Assam Public Procurement Rules, 2020 and Assam Fiscal Responsibility & Budget management (AFRBM) Act 2005 will be strictly complied with during the implementation of the project/scheme.	
20	Certification by the Senior most Secretary of Administrative Department that- no diversion of fund will be allowed.	
21	Certification by the Senior most Secretary of Administrative Department/ HOD that- project scheme is essential and that, it has been examined and found to be feasible, along with being administratively prudent and financially cost effective.	
22	Certification by the Senior most Secretary of Administrative Department/HOD that- scheme will be implemented within the stipulated time.	

ANNEXURE – Z	
Authority to execute instrument	
A-General	
Nature of instruments	By whom to be executed
1. All deeds and instruments relating other than those specified in the resolution	By a Secretary to Government
2. Contracts and other instruments in matters connected with the lease of land	
(a) If the lease be permanent	By Deputy Commissioners
(b) If otherwise	By settlement Officers, Deputy Commissioners and Sub-Divisional Officers.
3. (a) Contracts and other instruments in matters connected with the hire purchase of land or building or With the sale of Government land or with the lease or sale of Government building or with prospecting And exploring licences and mining leases.	By Deputy Commissioners
(b). Contracts instruments and engagements specified above when the value or amount of such contract Instruments or engagement does not exceed Rs. 500	By Assistant Commissioners and Sub-Divisional Officers
4. Contracts and other instruments not included in Article 3 in matters connected with the lease of ferries Fisheries and other benefits arising out of land.	By Deputy Commissioners and Sub-Divisional Officers.
5. Contracts for the supply of article required for the use of any Department or for the sale of articles Produced or manufactured by the Department and for the execution of Public Works otherwise than through agency of the Public. Works Department and other instrument connected with the Administrative of the Department	By the Head of the Department
6. Contracts and other instruments not included in Article 3 for the sale, purchase, supply carriage or conveyance of stores and building materials and for the provision of labour and for the execution of Public Works Department and such like engagements etc.	By Deputy Commissioners and Director of Fisheries Assam, as the case may be.
7. Contracts for supply of articles produced in the local markets for hospitals, lunatics or Asylums, etc.	By the Joint Director, Sub-Divisional Medical Officer or Superintendent as the case may be.
8. Contracts and other instruments relating to house building and other advances.	By authorities granting the advances.
9. Bonds executed by a Government Stipendiary.	By a Deputy Commissioner or Secretary to the Government Of Assam.
10. Deeds and instruments relating to supply of food and drinks by contractors in Circuit Houses and DakBangalows.	By a Deputy Commissioner or a Sub-Divisional Officers as the case may be.

Schedule of Power to Sub-ordinate Authority									
Sl. No.	Item of Expenditure	Department Concerned	Extent of power conferred to diifferent levels of offices						Condition / Remarks
			Administrative Department	Heads of Department	Zonal Level	Circle Level	District Level	Sub-divisionLevel	
1	Sanction reimbursement for medical facilities to the Governor his family and staff as prescribed by Government of India’s letter No.F.2/81/78 States dated 25th January 1983.	Governor Sectt.	<u>Sr. most Secretary to the Governor</u> Full Power	NA	NA	NA	NA	NA	
2	Medical Re-imbursement (a) Medicines (b) Hospitalisation charges	Labour Welfare		Administrative Medical Officer under ESI Schemes a) Up-to Rs. 1000/- b) Up-to Rs 10,000/	NA	NA	NA	NA	
3	Sanction of Medical Reimbursement bills in respect of officer and staff posted at Assam House / Bhawan	General Administration	Full Power	Principal Resident Commissioner, New Delhi - Rs. 1.50 lakh Trade Adviser Assam House Kolkata -Rs. 1.00 lakh Deputy Resident Commissioner, Mumbai - Rs. 1.00 lakh		NA	NA	NA	As per provisions of Assam Medical Attendance Rules Treatment to be done in Referral Hospital subject to recommendation of the Resident Doctor
4	Sanction of Medical Reimbursement bills for : i) Govt. Official and their family ii) Govt. Pensioner and their family	All	Full Power	NA	NA	NA	NA	NA	As per provisions of Assam Medical Attendance Rules i) In case of treatment in referral hospital, approval of the Referral Medical Board is necessary ii) Independent verification of the genuineness report of the claim from the concerned referral hospital iii) Sanction of the the admissible amount to be accorded with approval of the District referral Board / and State referral Board as the case may be iv) Cases involving surgery shall require approval of DHS, Assam
5	Grant of Honorarium to the staff (up-to the level of Superintendent) working in any Department of Secretariat	All	Full power	NA	NA	NA	NA	NA	i) Up to Rs.5,000/- per individual subject to the limit of 20 per cent of staff in a financial year ii) The power to be exercised by Sr. Most Secretary of the Deptt. only in extra-ordinary situation to be recorded in writing.
6	Wages (incentives) to the inmates of Jail	Home		IG, Prisons Full Power	NA	NA	NA	NA	As per terms of the provisions of the Assam Prisons Act, 2013 & Departmental guidelines

Schedule of Power to Sub-ordinate Authority									
Sl. No.	Item of Expenditure	Department Concerned	Extent of power conferred to different levels of offices						Condition / Remarks
			Administrative Department	Heads of Department	Zonal Level	Circle Level	District Level	Sub-divisionLevel	
7	Tour expenses of the Governor	Governor Sectt.	<u>Sr. most Secretary to the Governor</u> Full Power	NA	NA	NA	NA	NA	
	General Instruction on Expenditure under Office Expenses as listed from Sl. 8 to Sl. 29 i) The expenditure in each Quarter shall be limited to 25% of Yearly budget provision plus the carry forward of the unspent balance of the previous quarter ii) In any case the Quarterly expenditure should not exceed beyond its stipulated provision , except with prior approval from Finance department								
8	Expenditure on Postage Stamp	All	Full power	Full power	Full power	Full power	Full power	Full power	i) Purchase of Postage Stamps should be based on the average of last three (3) years to ensure that there is no excess purchase. ii) Stock entry and issue thereof should be monitored from time to time by the Head of the Office.
9	Payment on Telephone Charges (Landline & Broadband)	All	Full power	Full power	Full power	Full power	Full power	Full power	Annual expenditure limit will be fixed by Administrative departments on the basis of usage requirement , budget availability and actual average expenditure in last three years.
10	Payment on Electricity and Water Charge	All	Full power	Full power	Full power	Full power	Full power	Full power	Annual expenditure limit will be fixed by Administrative departments on the basis of usage requirement , budget availability and actual average expenditure in last three years.
11	Purchase of Scanner /Printer	All		Full power	NA	NA	<u>Deputy Commissioner</u> Rs.5000/- in each case	NA	New Purchase may be preferred in replacement of - i) Obsolete and unserviceable (electrical and electrtonic) items to be disposed off by either availing -
12	Purchase of Computer accessories as a replacement to unserviceable items (includes keyboard, cable, mouse, etc.)	All		Full power	NA	NA	<u>Deputy Commissioner</u> Upto Rs.20,000/- per annum	<u>Sub-divisional Officer (C)</u> Upto Rs.10,000/- per annum	a) Buy-back / exchange offers wherever viable or b) Auction / sell in compliance with eWaste Management Rules, 2016 and Pollution Control Board, Assam Notification No.WB/OTWA/E-WASTE-13/16-17/69 dated 30/11/2017
13	Purchase of office equipments such as time pieces, table / wall mounted /ceiling fans / Water purifier / Water cooler	All		Full power	NA	NA	<u>Deputy Commissioner</u> Rs.2,000/- in each case with annual limit of Rs.50,000/-	<u>Sub-divisional Officer (C)</u> Rs.2,000/- in each case with annual limit of Rs.10,000/-	ii) Register for each Office Machinery & Equipemnt to be maintained by all offices and Inspection certificate should be obtained from the higher Authority on Quarterly basis AMC should be executed immediately after warranty period for necessary equipments
14	Purchase of External Hard Disc, Pen Drive	All		Full power	NA	NA	<u>Deputy Commissioner</u> Upto Rs.10,000/- per annum	<u>Sub-divisional Officer (C)</u> Upto Rs.5,000/- per annum	
15	Purchase of Computer (Laptop, Desktop, Tablet)	All	Full power	Full Power, provided unit price does not exceed Rs.50,000/-	NA	NA	<u>NA</u>	NA	

Schedule of Power to Sub-ordinate Authority									
Sl. No.	Item of Expenditure	Department Concerned	Extent of power conferred to different levels of offices						Condition / Remarks
			Administrative Department	Heads of Department	Zonal Level	Circle Level	District Level	Sub-divisionLevel	
16	Purchase of Photocopier	All		Full power	NA	NA	NA	NA	
17	Purchase of office stationeries and consumables for Computer, Printer & Photocopier etc.	All	Full Power	Full power with annual limit of Rs.50,000/-	NA	NA	<u>Deputy Commissioner / Superintendent of Police</u> Upto Rs.50,000/- per annum	SDO (C) Upto Rs.20,000/- per annum	In case of Printing of Forms & stationery including cost of paper, at local press (i) where P&S Directorate fails to supply the materials within 7 days of submission of the indent. (ii) Subject matter to be printed is not confidential.
18	Purchase of office furniture for opening new office or extension of old office	General Administration	Full power	NA	NA	NA	<u>Deputy Commissioner</u> In case of extension of old office , upto Rs.1.00 Lakh per annum	NA	
19	Purchase of office furniture in replacement of unserviceable ones	All	Full power	Full Power provided unit price of each item does not exceed Rs.50,000/- with annual limit of 2 Lacs Rs	NA	NA	<u>Deputy Commissioner / Superintendent of Police</u> Full Power provided unit price of each item does not exceed Rs.30,000/-,with annual limit of 1 lacs Rs	SDO (C) Full Power provided unit price of each item does not exceed Rs.20,000/-,with annual limit of 50000 Rs.	Before new purchase the Obsolete and unserviceable furniture are to be condemned and sold by auction by following the provisions of Disposal
20	Purchase of Liveries for eligible employees	All		Full power	NA	NA	<u>Deputy Commissioner / Superintendent of Police/Divisional Forest Officer</u> Full Power	NA	As per the norms fixed by General Administration Department
21	Purchase of toiletries, electrical consumables, mosquito repellants, etc. and other miscellaneous items such as Curtains, Towels etc.	All		Full Power	NA	NA	<u>Deputy Commissioner / Superintendent of Police</u> Full Power with annual limit of Rs.50,000/-	NA	
22	Purchase of Books and Periodicals in both digital and printed forms (including newspapers) for office use only (e Books newly proposed)	All	Full Power	NA	NA	NA	NA	NA	
23	Printing at local presses including standardized forms and other office stationeries (such as letter Head / Pad , visiting card, stamp pad , seal etc.) except money receipt	All		Full Power	NA	NA	<u>Deputy Commissioner</u> Full Power with annual limit of Rs.50,000/-	NA	In case of Printing of Forms & stationery including cost of paper, at local press (i) where P&S Directorate fails to supply the materials within 7 days of submission of the indent. (ii) Subject matter to be printed is not confidential.
24	A) Annual Maintenance Contract (A.M.C) or full service maintenance contracts								

Schedule of Power to Sub-ordinate Authority									
Sl. No.	Item of Expenditure	Department Concerned	Extent of power conferred to different levels of offices						Condition / Remarks
			Administrative Department	Heads of Department	Zonal Level	Circle Level	District Level	Sub-divisionLevel	
25 (a)	a) through authorized dealer of the manufacturer / service centre (includes turnkey service provider / system integrator)	All	Full power	Full power subject to condition that the amount of A.M.C is not more than 7% of the original cost	NA	NA	NA	NA	
25 (b)	b) other than authorized dealer of the manufacturer / service centre (includes turnkey service provider / system integrator)	All	Full power	Upto Rs.10,000/- annually for each Machine	NA	NA	NA	NA	
25	B) Petty repairing of equipmenst in urgent cases (which is not covered under A.M.C)	All	Full power	Upto Rs.10,000/- annually for each Machine	NA	NA	NA	NA	
26	Repairing of office furniture	All	Full power	Rs.10,000/- in each case,with annual limit of 2 Lacs p.a.	NA	NA	NA	NA	
27	Sanction of the expenditure on refreshments served in Inter / intra - departmental meetings etc.	All	Departments having own Budget can spend upto i)Rs.10,000/- per month for inter-departmental meeting ii) Rs.750/- per month for intra-departmental meeting	Upto Rs.1000/- per meeting	NA	NA	<u>Deputy Commissioner / Superintendent of Police</u> Upto Rs.750/- per meeting	SDO© upto 500 Rs per meeting.	GAD may spend upto Rs.1.00 Lakh per month for inter / intra departmental meeting organised by other Departments
28	Expenditure Sanction on POL Bills for Departmental / Hired Vehicles, Generators etc.	All	Full power	Upto Rs.50,000/- per month	NA	NA		NA	Subject to maintenance of log books against each vehicle to be inspected by the Higher Authority Quarterly and Inspection note recorded in the Log Book
29	Expenditure on hiring of office Vehicles	All	Full Power with an overall limit of 90 days in a F.Y	NA	NA	NA	NA	NA	i) Only in urgent cases when Govt vehicle is not available ii) In compliance with the approved rate and statutory guidelines of Transport Deptt. Iii) In case of Tour outside Head Quarter, working day includes a holiday
30	Expenditure on hiring of Vehicles for Department's functional activities	All	Full Power with an overall limit of 90 days in a F.Y	NA	NA	NA	NA	NA	i) Only in urgent cases when Govt vehicle is not available ii) As per approved rate and guidelines of Transport Deptt.

Schedule of Power to Sub-ordinate Authority									
Sl. No.	Item of Expenditure	Department Concerned	Extent of power conferred to different levels of offices						Condition / Remarks
			Administrative Department	Heads of Department	Zonal Level	Circle Level	District Level	Sub-divisionLevel	
31	Repair / Maintenance of office vehicles including purchase of batteries, spare parts, tyre & tubes without fixture/ furnishings	All	Full power	NA	NA	NA	NA	NA	i) Prior to repair the Vehicles must be examined by the M.V.I or Mechanical Engineer of any Department. ii) A history sheet should be maintained for each Vehicle showing the mileage run, major and minor repairs the Vehicle has undergone, spare parts purchased, and cost incurred in respect of each item of expenditure. Purchase of Tyre/ Tubes and spare parts should conform to Standard type as per provisions of the Motor Vehicles Act. 1988 and Motor Vehicle Rules 1989 as amended. iii) The History sheet is to be inspected by the Higher Authority Quarterly and Inspection note to be recorded in the History Sheet
32	Repair / Maintenance of Functional vehicles including purchase of batteries, spare parts, tyre & tubes without fixture/ furnishings	All	Full power	NA	NA	NA	NA	NA	i) Prior to repair the Vehicles must be examined by the M.V.I or a Mechanical Engineer of any Department ii) A history sheet should be maintained for each Vehicle showing the mileage done, major and minor repairs the Vehicle has undergone, spare parts purchased, and cost incurred in respect of each item of expenditure. Purchase of Tyre/ Tubes and spare parts
33	Installation of telephone at new office / install temporary telephones for VVIPs/VIPs	All		Full power	NA	NA	<u>Deputy Commissioner</u> Full Power	NA	Deputy Commissionser / SDO (C) will exercise Full Power in case of Election/Natural calamity etc.
34	Sanction for payment of remuneration / fees in District / Sub-division court for cases dealt with by Govt. Pleader / Advocates	Judicial	Full Power	District & Session Judge Full Power	NA	NA	NA	NA	i) The bills of the Govt. Pleader / Advocates will be supported by order of the Court / Tribunal for each date of hearing ii) Subject to Guidelines issued by L.R with prior concurrence of Finance Department. iii) The bills will be supported by Cause List , order of the Court / Tribunal and / or Status Report of the Case
35	Sanction for payment of remuneration / fees in High court cases dealt with by Govt. Pleader / Advocates	Judicial	Full Power	NA	NA	NA	NA	NA	
36	Sanction for payment of fees for contesting contempt cases before the Hon’ble High Court supposed to have been committed by Government servants while discharging official duties	All	Up-to Rs.20,000/- in each case	Up-to Rs. 20,000/- in each case	NA	NA	NA	NA	As per Guidelines / rates etc. issued by L.R with prior consultation with Finance Department.
37	Sanction for payment of fees for contesting contempt cases before the Hon’ble Supreme Court supposed to have been committed by Government servants while discharging official duties	All	Full power	NA	NA	NA	NA	NA	As per Guidelines / rates etc. issued by L.R with prior consultation with Finance Department.

Schedule of Power to Sub-ordinate Authority									
Sl. No.	Item of Expenditure	Department Concerned	Extent of power conferred to diifferent levels of offices						Condition / Remarks
			Administrative Department	Heads of Department	Zonal Level	Circle Level	District Level	Sub-divisionLevel	
38	Sanction for payment of Professional Fee to Standing Counsels and Advocates of Departments except AG (Advocate General) & Additional AG (Addl. Advocate General)	All	Full power	NA	NA	NA	NA	NA	The payment is subject to the condition that the - i) Department have issued the appointment letter to the Standing Counsel (SC) with prior concurrence of Finance Department followed by an agreement ii) The Selection of SC has been made following the APP Rules, 2020 iii) Rates are as fixed by the L.R in consultation with Finance Department. iii) The bills of the SC will be supported by Cause List , order of the Court / Tribunal and / or Status Report of the Case for each date of hearing
39	Sanction Advances for Law suits to which Government is a party	All	Full power	NA	NA	NA	NA	NA	As per guidelines issued by Judicial Department
40	Expenditure on Gaon Burha's Remuneration	Environment & Forest	Full Power	NA	NA	NA	NA	NA	As per Departmental guidelines and rates etc. issued in consultation with Finance Department
41	Transportation charges of PDS	Food Civil Supplies & Consumer Affairs		Full Power	NA	NA	NA	NA	As per Departmental guidelines and norms fixed by Central / State Government
42	Commission of Mouzadars	Revenue & Disaster Management		Full Power	NA	NA	NA	NA	As per Govt. guidelines in addition to a report to be submitted by the Deputy Commissioner to the effect that there is no pending Govt. revenue lying with the concerned Mouzadar
43	Sanction of fund for payment of service charges to National Securities Depository Limited (NSDL)	Finance		Director, Accounts & Treasuries Full Power	NA	NA	NA	NA	
44	Payment for submission of IT / GST returns	All		Full power	NA	NA	NA	NA	
45	Sanction of Rent for hired land and building leased to the Government	All	Full Power	Full Power	Full Power	Full Power	Full Power	Full Power	Incase of 1st sanction of rent for a newly hired building,concurrence of Finance Department will be necessary. (a) In Urban areas rent is to be fixed by Ex. Engr (Building) under AUARC Act., 1972 (b) In rural areas reasonableness of rent to be certified by concerned Circle officer
46	Payment of Local Bodies (Municipal/ Panchayat) Rates & Taxes	All	Full Power	Full Power	Full Power	Full Power	Full Power	Full Power	As per demand submitted by the Local Authority
47	Expenditure on Printing of Periodicals/ Acts, Rules & Manuals etc.	All	Full Power	Full Power	NA	NA	NA	NA	Printing could be made through Govt. Press and all versions should be priced

Schedule of Power to Sub-ordinate Authority									
Sl. No.	Item of Expenditure	Department Concerned	Extent of power conferred to diifferent levels of offices						Condition / Remarks
			Administrative Department	Heads of Department	Zonal Level	Circle Level	District Level	Sub-divisionLevel	
48	Commission to Agents in connection with sale of Govt. Publications	All	Full Power	NA	NA	NA	NA	NA	i) Book depot will buy books on actulas less commisssion cost ii) Stock and issue register to be miantained by the HOD or by his authorised officer
49	Expenses incurred on advertisements in electronic and print media (Expenses incurred on Media Publicity)	Information, Public Relations, Printing & Stationery		<u>Director, Information & Public Relations</u> Full Power	NA	NA	NA	NA	As per the guidelines and approved rates of I&PR Department
50	Expenses incurred on Printing of Publicity Materials (Leaflet, Pamphlet/Brochure/Hoarding, Banners etc.)	All	Full Power subject to an annual limit of Rs.1.00 Lakh	NA	NA	NA	NA	NA	As per the guidelines and approved rates of I&PR Department as the case may be
51	Commission /Payment to hired Agents for distribution of Publicity materials (hired for advertising / publicity)	All		Full Power subject to Rs.50,000/- per annum	NA	NA	NA	NA	As per the guidelines and approved rates of I& PR Department
52	Incur expenditure in connection with i) Production of Documentary / Telefilms for showcasing of departmental activities & ii) organisation and conduct of Events, Exhibitions, Shows , Functions, Fairs, Rally, Street Play , Mock-drill etc.which are a part of promotional activity and Awareness Campaign	All	Full Power	NA	NA	NA	NA	NA	With the concurrence of Finance Department ONLY

Schedule of Power to Sub-ordinate Authority									
Sl. No.	Item of Expenditure	Department Concerned	Extent of power conferred to different levels of offices						Condition / Remarks
			Administrative Department	Heads of Department	Zonal Level	Circle Level	District Level	Sub-divisionLevel	
53	Expenditure sanction in connection with participation in Fairs & Exhibitions	All	Full Power upto 5 Lacs p.a.	NA	NA	NA	NA	NA	Above 5 lacs, the concurrence of Finance Department must be availed.
54	Sanction of Scholarship / Stipends/ Book Grant	Education; Medical Education & Research; Skill, Employment and Entrepreneurs hip		Full power	NA	NA	Principal of Medical College / All Govt. Colleges / All Govt. Academic & Technical Institutes Director, State Cancer Institute and Director CN center Full Power	NA	As per Departmental Rules or guidelines and orders of the Deptt. prepared in consultation with Finance Department
55	Sanction of stipends to trainees / apprentices	All		Full power	NA	NA	NA	NA	As per Departmental Rules or guidelines and orders of the Deptt. prepared in consultation with Finance Department
56	Expenditure on entertainment, accommodation, gifts, souvenirs etc. and travel arrangements (including hiring of vehicles) of State Guest and other dignitaries	All	Full Power	Full power subject to annual limit of Rs.25,000/-	NA	NA	Deputy Commissioner Upto Rs.20,000/- annually	SDO (Civil) Upto Rs.10,000/- annually	i) In case of State Guest and other dignarities expenditure should be as per guidelines /norms fixed by GAD with approval of Finance Department ii) Hiring of vehicle should be as per approved rate and guidelines of Transport Deptt. - Only Administrative Department and HoD will exercise this power in urgent cases when Govt vehicle is not available for the purpose iii) Veracity of the expenditure is to be certified by the spending authority

Schedule of Power to Sub-ordinate Authority									
Sl. No.	Item of Expenditure	Department Concerned	Extent of power conferred to diifferent levels of offices						Condition / Remarks
			Administrative Department	Heads of Department	Zonal Level	Circle Level	District Level	Sub-divisionLevel	
57	Expenditure on light refreshment to the guests of the Governor/ Chief Minister , purchase of gift articles for dignitaries to be presented by the Governor / Chief Minister	Governor Sectt CM Sectt ,GAD (in case of Chief secretary office only)	Full Power	NA	NA	NA	NA	NA	Subject to the rate as decided by Senior Most Secretary of CM's Secretariat and Governor Secretariat and GAD.GAD will exercise this power only for Chief secretary office requirements.
58	Sanction of Secret Service money	Home		Full power	NA	NA	NA	NA	
59	Expenditure sanction on secret service and intelligence gathering services	Environment & Forest	Full Power	NA	NA	NA	NA	NA	For protection of wild life and forest resources. Subject to concurrence of Finance Department

Schedule of Power to Sub-ordinate Authority									
Sl. No.	Item of Expenditure	Department Concerned	Extent of power conferred to different levels of offices						Condition / Remarks
			Administrative Department	Heads of Department	Zonal Level	Circle Level	District Level	Sub-divisionLevel	
60	Accord Administrative Approval of new scheme under SOPD including purchase of equipment and machineries provided those are part of the scheme.	PWD (Roads, Bldg. & NH)	Upto to Rs. 15.00 crore						i) The Schedule of Rates of PWD, as applicable ,shall not be more than two years old from the financial year of publication. ii) Estimate to be prepared by appropriate officer of the PWD or Public Sector Undertaking. iii) Wherever acquisition / purchase of land is involved, this should precede Administrative Approval iv) Validity period of Works upto Rs.5.00 Crore will be three (3) years and beyond Rs.5.00 Crore will be 5 years. v) Any works not started within two (2) years of accordance of Administrative Approval shall be treated as cancelled / lapsed. vi) For revalidation of works not completed within the stipulated period mentioned at (iv) above, Finance Department concurrence is to be obtained. The scheme is approved by Dev. Commissioner of Hills/WPT & BC Department wherever applicable. Financial sanction against the administrative approval will vest with the Chief Engineer, PWD (Roads). Subject to Approval of Minister, PWD
61	Accord revised Administartive approval when exceeded by 10% of the original AA	All Works Department	Full Power	NA	NA	NA	NA	NA	Provided that the total of the estimate is within his power of according A/A.
62	Procurement and Installation of Internal security & surveillance Installation such CCTV & Cameras, fire extinguishers, sprinkler, smoke detectors etc & Bio-metrics, Access Control etc.	All	Full power	NA	NA	NA	NA	NA	
63	Sanction of expenditure for reparing and maintenance of departmental buildings	Home		NA	NA	NA	NA	NA	Home Department will continue with as per existing procedure.
64	Annual Maintenance Contract (A.M.C) or full service maintenance contracts for elevators/ escalators through authorized dealer of the manufacturer	All	Full power	NA	NA	NA	NA	NA	As per clause of the A.M.C contract executed during initial procurement and subsequent renewal
65	Annual Maintenance Contract (A.M.C) or full service maintenance contracts of Machinery and Equipment / Tools and Plants through authorized dealer of the manufacturer / service centre	All	Full power	NA	NA	NA	NA	NA	Following the APP Act, 2017 & Rules

Schedule of Power to Sub-ordinate Authority									
Sl. No.	Item of Expenditure	Department Concerned	Extent of power conferred to different levels of offices						Condition / Remarks
			Administrative Department	Heads of Department	Zonal Level	Circle Level	District Level	Sub-divisionLevel	
66	Annual Maintenance Contract (A.M.C) or full service maintenance contracts of Machinery and Equipment / Tools and Plants other than authorized dealer of the manufacturer	All	Full power	NA	NA	NA	NA	NA	
67	Petty repairing of Machinery and Equipment / Tools and Plants in urgent cases (not covered under A.M.C)	All	Full power	Rs.20,000/- for each Machine annually with annual limit of Rs.2.00 Lakh	NA	NA	NA	NA	Subject to maintenance of Audit History sheet of repairing in respect of each machine / equipment
68	Purchase of Stores (including medicines) instruments appliances and apparatus.	Health & Family Welfare	Full Power	DHS, Full power subject to limit of monthly allotment and upto Rs.20.00 Crore per annum	NA	NA	Principal / Superintendent of Medical College / Pricipal, Regional Dental College Upto Rs.25,000/-in each case with a limit of Rs.20.00 lakh in a year Lakh Joint DHS, Upto Rs.10,000/-in each case with a limit of Rs.2.00 lakh in a year Lakh Superintemndent, Civil Hospital Upto Rs.1,000/-in each case with a limit of Rs.2.00 lakh in a year Lakh	NA	
69	Purchase of dogs and there training outside the State / Purchase of horses	Home		DGP Full power	NA	NA	NA	NA	
70	Sanction Diet Money for the patient of all Govt. Medical Colleges & Hospitals, all Govt. Ayurvedic Colleges, all Govt. Homeopathic Medical College Hospitals of Assam	Health & Family Welfare	Full Power						Adherence to the rate of Diet Money fixed.
71	Fund for maintaining the Under Trial Prisoners (UTP) in the police lockup	Home					Full Power	NA	As per rates and guidelines approved by Home Department
72	Drawal of matching Govt. share of contribution towards NPS (including NPS Lite, Swavalamban)	Finance			NA	NA	Treasury Officer Full Power	NA	Subject to the condition that Budget provision exists and deducted employees' monthly contributions have been deposited into Public Account
73	Drawal of Employees' contribution and matching Govt. contribution from respective Head of Public Account to be paid to Trustee Bank	Finance			NA	NA	Treasury Officer Full Power	NA	Subject to the condition that the Govt. share and deducted employees' monthly contribution have already been deposited into respective Head of Public Account

Schedule of Power to Sub-ordinate Authority									
Sl. No.	Item of Expenditure	Department Concerned	Extent of power conferred to diifferent levels of offices					Sub-divisionLevel	Condition / Remarks
			Administrative Department	Heads of Department	Zonal Level	Circle Level	District Level		
74	Affiliation fees for all Academic Institutes payable to regulatory authorites.	All	Full Power	Full Power	NA	NA	Principal of all Medical College / Superintendent, State Cancer Institute, Director, CN Centre / AYUSH Institutes and Technical Institutions Full Power	NA	i) The course of education must be a recognised one. ii) Prior approval of Govt. must be obtained for starting a new Academic Course iii) For renewal of affiliation of fees, HoD may exercise full power
75	Expenditure sanction on Disaster Management	Revenue & Disaster Management	Full Power		NA	NA	NA	NA	As per guidelines of R&DM Department and NDRF / SDRF
76	Incur expenditure in connection with organisation and celebration of National Day	All	Full Power	Full Power	Full Power	Full Power	Full Power	Full Power	As earmarked and as per guidelines issued by Govt.
77	Expenditure sanction in connection with State Delegtaion	All	Full Power	NA	NA	NA	NA	NA	State Delegation should be declared by respective Department as per guidelines of Administrative Department in consultation with Finance Department
78	Expenditure sanction on V.D.P Pocket Money	Home	Full Power	NA	NA	NA	NA	NA	As per the rate and scale approved by the Finance Department or in conformity with the Village Defence Organisation Act, 1966 and rules made thereunder, as amended up to date
79	Accommodation of outside forces for Election purposes	Home	Full Power	NA	NA	NA	NA	NA	Estimates to be prepared by the concerned Divisional officer of P.W.D
80	Security related temporary and petty construction including contingent expenditure	General Administration					Deputy Commissioner, Rs.5.00 Lakh in each case	NA	Estimates to be prepared by the concerned Divisional officer of P.W.D
81	i) For shifting of office and / or ii) and movement of goods relating to Departmental activities	All	Upto Rs.30,000/- in each case	Upto Rs.10,000/- in each case	Upto Rs.10,000/- in each case		Upto Rs.10,000/- in each case	Upto Rs.5,000/- in each case	
82	Sanction expenditure in connection with survey/ demarcation	Environment & Forest	Upto Rs.10.00 Lakh annually	Upto Rs.5.00 Lakh annually	NA	NA	NA	NA	Wherever necessary, Revenue & Disaster Management Department / Authorities will be involved in such cases of demarcation
83	Sanction expenditure in connection with eviction of encroachers from Govt. land	Revenue & Disaster Management	Upto Rs.10.00 Lakh annually	NA			Upto Rs.2.00 Lakh annually	NA	Approval of the competent authority on an estimate prepared by Deputy Commisioner is required
84	Sanction expenditure in connection with maintenance of Nursery and Plantations including replantation where necessary	Environment & Forest; Agriculture; Sericulture (under Handloom , Textiles & Sericulture)	Full Power	NA			Upto Rs.2.00 Lakh annually	Upto Rs.50,000/- annually	On the basis of estimates prepared by the executing authority, to be approved by the sanctioning authority

Schedule of Power to Sub-ordinate Authority									
Sl. No.	Item of Expenditure	Department Concerned	Extent of power conferred to diifferent levels of offices						Condition / Remarks
			Administrative Department	Heads of Department	Zonal Level	Circle Level	District Level	Sub-divisionLevel	
85	Sanction expenditure in connection with forest & wildlife protection / salvaging operation of wind fallen and seized timber and other forest produce	Environment & Forest	Upto Rs.2.00 Lakh in each case	Upto Rs.1.00 Lakh in each case	NA	NA	NA	NA	i) As per guidelines issued by Environment & Forest Department & Forest Manual ii) Salvaged or siezed timbers and other forest produce shall be disposed off by Auction
86	Sanction expenditure in connection with rescue and release of wildlife including stray and distressed animals	Environment & Forest	Upto Rs.2.00 Lakh in each case	Upto Rs.1.00 Lakh in each case	NA	NA	Upto Rs 30,000/- in each case	NA	As per guidelines issued by Environment & Forest Department & Forest Manual
87	Sanction expenditure in connection with translocation / exchange of wildlife	Environment & Forest	NA	NA	NA	NA	NA	NA	i) Translocation within the state as per guidelines issued by Environment & Forest Department & Forest Manual ii) Exchange of Wildlife will be with the permission of concerned regulatory authorities.
88	Sanction of contingencies arising out of events such as Forest fire/ wildlife depredation/ disasters/ eviction/ accidents and casualties/ poaching/ straying of wildlife etc.	Environment & Forest		Rs.3.00 Lakh in a year	Rs.2.00 Lakh annually	Rs.50,000/- annually	Rs.30,000/- annually	NA	i) As per guidelines issued by Environment & Forest Department & Forest Manual ii) Wherever necessary, Revenue & Disaster Management Department / Authorities will be involved in such cases of eviction
89	Hiring of Elephants for normal purposes like training, tourism etc.	Environment & Forest		Full power	NA	NA	NA	NA	Only in urgent cases. Details of training will be reported to the higher authority In case of use of hired elephants in tourism , net revenue earned must not be less than hire charges.
90	Sanction of fund under GOI scheme for surrender-cum-rehabilitation of militants in the State under SRE	Home	Full Power	NA	NA	NA	NA	NA	Admissibility as specified in O.M. issued by Finance Department from time to time.
91	Expenditure on account of Training feeding, grooming, Medical and other incidental charges etc. on Dog and Horse Squad and Departmental Elephant	Home & Political Environment & Forest		Full Power	NA	NA	NA	NA	Training will be conducted in Govt. Recognised Training centres or by Govt. Recognised trainers and Departmental guidelines regarding grooming , feeding etc. will be followed
92	Sanction for disposal of unclaimed unidentified dead bodies	Home		D.G.P Full power			S.P Up to Rs. 10000/- each case	S.D.P.O Up to Rs. 10000/- each case	Subject to production of autopsy report
93	Expenditure on video recording of dead body for Post mortem	Home					Superintendent of Jail / Suprintendent of Police Rs.5000/-in each case	NA	

Schedule of Power to Sub-ordinate Authority									
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			Administrative Department	Heads of Department	Zonal Level	Circle Level	District Level	Sub-divisionLevel	
94	Sanction of decreetal amount	All	Full power	NA	NA	NA	NA	NA	i) Wherever the Cour's order indicts any Govt. official, DP is to be instituted against the erring officer ii) There is no scope for appeal or review by the Higher Court iii) The expenditure should be debited to the concerned detailed head (charged)of account of the respective Department iv) Where the amount could not be booked under proper detailed head, it will be booked under 26. Other charges (Charged) With concurrence of Finance Department only
95	Sanction Land compensation	Revenue & Disaster Management	Full power	NA	NA	NA	NA	NA	As per Land Reforms Act
96	All expenditure in connection with conduct of Recruitment Exam	Personnel		<u>Secretary , APSC</u> Full Power	NA	NA	NA	NA	i) Examination is to be conducted by a Committee so constituted in conformity with the respectice Service Rules or guidelines issued by the Govt. ii) In respect of Assam public Service Commission - Secretary will exercise Full Power subject to following conditions: Fund will be drawn through A.C Bills until further orders to the contrary a) Fund will be drawn only after the schedule of examination has been notified b) The AC drawal will be regularised within 6 month from the date of drawal c) With every bill for AC drawal a certificate will be furnished to the treasury stating that no AC drawal is pending for regularization for more than 6 month from the date of drawal
97	Sanction deputation to undergo training for in-service Government servants (temporary or permanent) - As per service Rule --Adminstrative Power	All	Full power	NA	NA	NA	NA	NA	Sanction is to accorded by the respective Appointing Authority
98	Sanction expenditure for training in a designated Training Centre within State	All		Full power	NA	NA	NA	NA	It is to be certified that the Training will benefit the Govt. in extending public service
99	Sanction expenditure for training in a designated Training Centre in other States	All	Full power	NA	NA	NA	NA	NA	

Schedule of Power to Sub-ordinate Authority									
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			Administrative Department	Heads of Department	Zonal Level	Circle Level	District Level	Sub-divisionLevel	
100	Sanction expenditure for in-house training	All		Full power	NA	NA	NA	NA	An estimate will be prepared by the concerned HoD based on the norms of the AASC
101	Sanction expenditure on Training Need Analysis (TNA)	All	Full power	NA	NA	NA	NA	NA	Each Deptt. is to conduct TNA in collaboration with AASC and finalize the requirement for training with approval of AR&T Deptt. except in case of training programme conducted by AASC itself
102	Sanction expenditure in connection with training for in-service Government servants (temporary or permanent) - when specifically not provided under Service Rules								
103	a) Short term training of more than 1 week but less than 3 weeks and sanction of expenditure	All	Full power		NA	NA	NA	NA	i) TNA has been conducted in collaboration with AASC and requirements for training have been finalized with the approval of AR&T Deptt. except in case of training programme conducted by AASC itself
104	b) Short term training of 1 week and less and sanction of expenditure	All		Full power	NA	NA	NA	NA	ii) Training Calendar for a F.Y in advance have been prepared by each Department
105	Sanction expenditure for N.C.C. training / camping	Sports & Youth Welfare		Full power	NA	NA	NA	NA	As per scale laid down in NCC Act & Rules.
106	Sanction expenditure relating to training of beneficiaries like farmer, fisher-man etc., un-employed youth for skill development	All	Full power	NA	NA	NA	NA	NA	As per schematic guidelines of respective Departments. Executing Agency is to submit Impact assessment of training to the Government as per guidelines.Concurrence of Finance Department required.
107	Sanction expenditure in connection with vehicle requisition (including hiring charges, wages of driver & handyman engaged) for Counter Insurgency, Law & Order, Election etc. (includes expenditure incurred on maintenance of requisitioned vehicles)	General Administration ; Election; Home & Political	Full Power				Deputy Commissioner / Superintendent of Police With overall limit of 30 days at a time	NA	As per rate and scale fixed by the Transport Department.
108	Ex-Gratia, Relief , Gratuitous Relief & Rehabilitation grant for providing relief to the victims of :								
109	a) Natural disasters as notified by the State Disaster Management Authority	Revenue & Disaster Management					Deputy Commissioner Full Power	NA	As per norms, guidelines and rates of NDRF / SDRF issued by the Revenue & Disaster Management Department

Schedule of Power to Sub-ordinate Authority									
Sl. No.	Item of Expenditure	Department Concerned	Extent of power conferred to diifferent levels of offices						Condition / Remarks
			Administrative Department	Heads of Department	Zonal Level	Circle Level	District Level	Sub-divisionLevel	
110	b) Other than natural disasters as notified by the Revenue & Disaster Management Department	Revenue & Disaster Management					Deputy Commissioner Full Power	NA	As per norms, guidelines and rates issued by the Revenue & Disaster Management provided the rates have been finalised with concurrence of Finance Department
111	Sanction of ex-gratia grant to the next of kin of the Govt. employees who has been killed by extremists, miscreants, wild animals, while discharging their duty								
112	(a) Gazetted officers of Department	All	Full Power as per approved guidelines of the day	NA	NA	NA	NA	NA	i) As per norms and rates fixed by the Finance Department
113	(b) Non-gazetted Officer	All		Full Power as per approved guidelines of the day	NA	NA	NA	NA	ii) Report of D.C and S.P together with Autopsy Report
114	Medical treatment for person injured in extremist / terrorist / ethnic /communal /group clashes	Home					Deputy Commissioner Upto Rs.25,000/- in each case	NA	i) As per norms, guidelines and rates issued by the Home Department provided the rates have been finalised with concurrence of Finance Department ii) D.C & S.P's report on the incident to be furnished.
115	Sanction of ex-gratia to victims of wildlife depredation	Environment & Forest		Full Power	NA	NA	NA	NA	i) As per norms, guidelines and rates issued by the Environment & Forest Department provided the rates have been finalised with concurrence of Finance Department ii) Reoprt of the D.F.O to be furnished alongwith Police report and iii) Autopsy report to be submitted in the event of death case

Schedule of Power to Sub-ordinate Authority									
Sl. No.	Item of Expenditure	Department Concerned	Extent of power conferred to different levels of offices						Condition / Remarks
			Administrative Department	Heads of Department	Zonal Level	Circle Level	District Level	Sub-divisionLevel	
116	Ex-gratia to the following persons who sustained injury while on law and order duty by the extremists, anti social elements, dacoits, smugglers etc. a) State Home Guards b) Drivers and Handyman or others engaged with the requisitioned vehicle at the time of incident	Home				Deputy Inspector General of Police Full Power	NA	NA	i) As per norms, guidelines and rates issued by the Home & Political provided the rates have been finalised with concurrence of Finance Department ii) Report of S.P accompanied by Autopsy report
117	Ex-gratia grant (other than state police and Army personnel), engaged for internal security/ anti insurgency operation / maintenance of law and order duty : a) to the next of kin of security personnel who are killed while on duty b) to security personnel who sustain injury	Home					Suprimentendent of Police Full Power	NA	i) As per norms, guidelines and rates issued by the Home & Political provided the rates have been finalised with concurrence of Finance Department ii) Report of S.P accompanied by Autopsy report in the event of death
118	Ex-gratia grant to the next of kin for person killed in extremist / terrorist / ethnic /communal /group clashes	Home					Deputy Commissioner Full Power		i) As per norms, guidelines and rates issued by the Home & Political provided the rates have been finalised with concurrence of Finance Department ii) Report of S.P accompanied by Autopsy report
119	Sanction grants for games and common room expenditure of Government Colleges, polytechnics and Industrial Training Institutions.	Education (Higher & Technical) ; Skill, Employment & Entrepreneurship; Medical Education & Research		Full Power	NA	NA	NA	NA	For colleges, Rs.100/- per student per annum For Polytechnic, Rs.50/- per student per annum For Industrial Training Institutes (I.T.I), Rs.50/- per trainee per annum
120	Sanction grants for ‘games’ and ‘Common-room’ expenditure of Schools	Education		Full Power	NA	NA	NA	NA	As per allotment for each school
121	Purchase of Arms & Ammunition	Home ; Environment & Forest	Full Power	NA	NA	NA	NA	NA	Arms & Ammunitions are purchased from Govt. of India’s ordnance factories as per allotment of Govt. of India (Ministry of Home affairs/ defense Ministry.
122	Sanction of deployment charges of CRPF/outside forces.	Home	Full power	NA	NA	NA	NA	NA	

Schedule of Power to Sub-ordinate Authority									
Sl. No.	Item of Expenditure	Department Concerned	Extent of power conferred to diifferent levels of offices					Sub-divisionLevel	Condition / Remarks
			Administrative Department	Heads of Department	Zonal Level	Circle Level	District Level		
123	Sanction of Deficit Grants-in-Aid (Salary) to teaching and non-teaching staff of provincialised colleges who have opted for to remain under under G-I-A system	Education		Full Power	NA	NA	NA	NA	i) Admissibility as specified in O.M. issued by Finance Department from time to time. ii) Audited expenditure statement and UC for previous Grant to be submitted alongwithh new proposal. iii) Principal of all provincialised colleges to deposit 70% of the tuition fee to the State exchequer iv) In the first year the concurrence is to be obtained from Finance Depaertment. During subsequent years where there is no change in the approvd incumbency list and the sancioned amount.
124	Grants under TG/EE specifically provided in the Budget in favour of a named individual or Non-Statutory, Non-Government institution or Organisation	All	Full Power	NA	NA	NA	NA	NA	i) Provided all such Grants are sanctioned as per Rules and scales framed in consultation with Finance Deptt. ii) In case of second or successive Grant to the same individual / institution audited expenditure statement and UC for previous Grant to be submitted alongwith new proposal
125	Expenditure under 3604 Compensation and Assignment to Local bodies and PRIs i.e. Sanction for payment of Local Bodies including Sixth Schedule Areas	Finance (EA) Department	Full Power	NA	NA	NA	NA	NA	Subject to Budget Provision and fulfillment of all formalities.
125 (a)	Repayment for Institutional Loan with Interest	Finance (EA) Deptt.	Full Power		NA	NA	NA	NA	Subject to Budget provision and fulfillment of all formalities
125 (b)	Payment for Chief Ministres Samgra Gramya Unnayan Yojana (CMSGUY)								
125 (c)	Assam Financial Corporation								
125 (d)	Payment of VRS and other Closure Liabilities of PSUs								
125 (e)	Payment of OTS dues against Govt. guaranteed loans								
125 (f)	Normal Establishment Expenditures & petty expenditure								
126	Sanction of grants-in-aid to State / National Games	Sports & Youth Welfare	Full power	NA	NA	NA	NA	NA	As per guidelines, rate and scale fixed by concerned Department with concurrence of Finance Department
127	To sanction proposals with regard to Central Investment Subsidy and Transport Subsidy on behalf of State Level Committee	Industries & Commerce	Full Power	NA	NA	NA	NA	NA	As per Govt. of India directives & guidelines and as per approval of SLC
128	To sanction proposals with regard to State Investment Subsidy	Industries, Commerce & Public Enterprise	Full Power	NA	NA	NA	NA	NA	As per existing guidelines & on recommendation of the State level Committee
129	Sanction of input subsidy for crops to flood affected farmer	Revenue & Disaster Management ; Agriculture	Full power	NA	NA	NA	NA	NA	As per SDRF guideline and SEC approval

Schedule of Power to Sub-ordinate Authority									
Sl. No.	Item of Expenditure	Department Concerned	Extent of power conferred to different levels of offices						Condition / Remarks
			Administrative Department	Heads of Department	Zonal Level	Circle Level	District Level	Sub-divisionLevel	
130	Expenditure sanction on formulation of a new IT / e-Governance project (including DPR) taken up by Department	All	Full Power	NA	NA	NA	NA	NA	
131	Administrative approval and Expenditure sanction in connection with implementation of an IT / e-Governance project	All	Full Power	NA	NA	NA	NA	NA	With concurrence from Finance Department only
132	Expenditure sanction in connection with an existing / continuous IT / e-Governance project	All	Full Power	NA	NA	NA	NA	NA	As agreed upon with the vendor at the time of initial procurement
133	Administrative approval and Expenditure sanction in connection with Software Development, Purchase of Hardware., IT Consumable , License of Software/Hardware, Network or Bandwidth cost, Facility Management etc.	All	Full Power	NA	NA	NA	NA	NA	Subject to condition that concept note is i) A detailed project report is prepared with a detailed component wise break up ii) Concurrence of Finance Department has been obtained
134	Sanction expenditure on Renewal of License of Software/Hardware and Annual Maintenance Cost of the IT , Facility Management etc and IT related expendire which are part of the e-Governance project	All	Full Power	NA	NA	NA	NA	NA	i) As per terms and conditions finalised during procurement for the IT project with no additional cost beyond the original terms & conditions
CS/CSS & Central Agency Funded Schemes (including NEC / NLCPR)									
135	Issue sanction / Administrative Approval to a Scheme including purchase of equipment and machineries etc. provided those are part of the scheme, but except for (i) Creation of posts (ii) Engagement of Work Charged /MR/Ad-hoc and Casual Workers (iii) Purchase of vehicle								

Schedule of Power to Sub-ordinate Authority									
Sl. No.	Item of Expenditure	Department Concerned	Extent of power conferred to diifferent levels of offices						Condition / Remarks
			Administrative Department	Heads of Department	Zonal Level	Circle Level	District Level	Sub-divisionLevel	
135(a)	Against Central Share of a new or continuing Central Sector Scheme/ Centrally Sponsored Scheme	All	Full Power	NA	NA	NA	NA	NA	a) The Fund from Govt. of India / NABARD / Other Central Agency's share has already been credited into the State Exchequer or the Bank Account of the authorized implementing Agencies, as the case may be. b) That the detailed project report (DPR) / estimate of the scheme has been prepared and technically approved by the competent authority, wherever necessary c) That the Site plan has been approved by the appropriate authority and possession of the land has been taken over by the implementing authority, wherever necessary. d) Financial Sanction against the Administrative Approval shall be issued by the HoD e) In respect of scheme where Administrative Approval is not necessary, Financial Sanction will be accorded by Administrative Department f) in case of equipment and machinery, subject to
135 (b)	Against Central Share of a new or continuing NEC Scheme/ NLCPR Scheme	All	Full Power	NA	NA	NA	NA	NA	Subject to conditions at (a), (b) , (c) , (d) (e) and (f) above
135(c)	Against Agency's Share of a new or continuing RIDE/WIF Scheme	All	Full Power	NA	NA	NA	NA	NA	Subject to conditions at (a), (b) , (c) , (d) (e) and (f) above
135 (d)	Against State Share of CS/CSS & Central Agency Funded Schemes (including NEC/NLCPR)	All	Full Power	NA	NA	NA	NA	NA	i) Proportionate share to be sanctioned as envisaged in the approved scheme. ii) The Fund from Govt. of India / NABARD share as applicable, has already been credited into the State Exchequer or the Bank Account of the authorized implementing Agencies, as the case may be. iii) Financial Sanction against the Administrative Approval shall be issued by the HoD iv) In respect of scheme where Administrative Approval is not necessary, Financial Sanction will be accorded by Administrative Department In case of - Education Department for Mid-day meal and FCS & CA Dept. under NFS Act Upto 25 per cent of total budget provision under central / state share once in the beginning of financial year irrespective of credit of fund into the State exchequer from Govt. of India in favour of implementing authorities. Adjustment to be made on receipt of fund from Govt of India as first charge against the release made by GOI Except where the specific provision has been given to HoD

Schedule of Power to Sub-ordinate Authority									
Sl. No.	Item of Expenditure	Department Concerned	Extent of power conferred to diifferent levels of offices						Condition / Remarks
			Administrative Department	Heads of Department	Zonal Level	Circle Level	District Level	Sub-divisionLevel	
136	To accord sanction of fund/ schemes in connection with effective implementation of various measures relating to counter insurgency / Modernization of Police Force (MPF)	Home	Full Power	NA	NA	NA	NA	NA	Approval of High Power Committee where necessary i) As per guidelines issued by Finance Department from time to time. ii) Fund released by GOI. iii) Does not involve creation & up-gradation of post. iv) Beyond Rs.5.00 crore to be approved by
137	Sanction expenditure in connection with updating National Register of Citizens (NRC)	Political	Full Power to be exercised by the Sr. Most Secretary (in charge NRC)	NA	NA	NA	NA	NA	1) Approval of Empowered committee headed by the Chief Secretary Assam 2) Release of fund by GOI 3)Activity should be as per norms and scale prescribed and approved by Registrar General of India (RGI) Deputy Commissioner will exercise Full power in respect of all recurring expenditure to carry out day to day activities related to NRC as per guidelines as well as rates and scale approved by Home & Political Department (including hiring of Biometric Data collection Machines from UIDAI certified vendors as per existing approved rates of G.A.D)

Schedule of Power to Sub-ordinate Authority									
Sl. No.	Item of Expenditure	Department Concerned	Extent of power conferred to diifferent levels of offices						Condition / Remarks
			Administrative Department	Heads of Department	Zonal Level	Circle Level	District Level	Sub-divisionLevel	
Externally Aided Projets									
138	Issue Financial Sanction / Administrative Approval against both Central Share and corresponding counterpart funding (similar to State share) of a new or continuing Externally Aided Project (EAPs) including purchase of equipment and machineries provided those are part of the scheme	All	Full Power	NA	NA	NA	NA	NA	a) The detailed project report (DPR) / estimate of the scheme has been prepared and technically approved by the competent authority, wherever necessary b) The Site plan has been approved by the appropriate authority and possession of the land has been taken over by the construction agency, wherever necessary c) The amount of counterpart funding to be released shall be proportionate to the actual Central share released as per the approved funding pattern of the particular EAP d) Concurrence of Finance (EA) Deptt. is obtained
SOPD schemes / projects									
139	Issue sanction / Administrative Approval to a Scheme including purchase of equipment and machineries etc. provided those are part of the scheme, but except for (i) Creation of posts (ii) Engagement of Work Charged /MR/Ad-hoc and Casual Workers								As per provision of the DFP Rule 20.3 read with DFP Rule 21, 22
MLALAD / Untied Fund									
140	Sanction fund under MLALAD and Untied Fund	Transformation & Development	Full Power						As per guidelines of the respective funds
Finance Commission									
141	Sanction of Grants under Central / State Finance Commission award	All	Full Power						Approval of Finance (EA) Department (SFC Cell) to be obtained under State Finance Commission award. However, concurrence of Finance Department is not required for grants under Central Finance Commission award.
Grant of Advances									
142	Sanction Advances to Patients proceeding to any referral hospital within or outside state	All	Full Power	NA	NA	NA	NA	NA	As per provisions of Assam Medical Attendance Rules

Schedule of Power to Sub-ordinate Authority									
Sl. No.	Item of Expenditure	Department Concerned	Extent of power conferred to different levels of offices						Condition / Remarks
			Administrative Department	Heads of Department	Zonal Level	Circle Level	District Level	Sub-divisionLevel	
143	Sanction of advances to Khalasis of the Surveys Department	Revenue & Disaster Management		Director, Land Records & Surveys (a) Up-to Rs. 50,000/- in each year for Fare and one months pay before they take the field (b) Up to Rs. 25,000/- in each year for paying of Traverse charge and their squads pay and fare	NA	NA	NA	NA	An estimate of probable expenditure for the survey operation is to be prepared by the DLR with a certificate to the effect that the fund is essential in advance in order to meet the expenditure for the survey operation
Receipt of Revenue									
144	Auction/tender/ bids for sale of minor minerals/ salvaged or siezed timbers and other forest produce	Environment & Forest	Full Power	Rs.1.00 Crore	Rs.50.00 Lakh	Rs.25.00 Lakh	NA	NA	This will be done in most transparent manner by giving wide publicity and in observance of all provisions of existing Rules of Forest & Environment Department for sales of Forest produces etc.
145	Auction of confiscated property (other than forest produce / minor minerals)	Environment & Forest	Full Power	Rs.50.00 Lakh	Rs.25.00 Lakh	Rs.10.00 Lakh	NA	NA	Auction to be done as per order of the Court and in a transparent manner by giving wide publicity and in observance of all provisions of existing Acts & Rules under Forest & Environment Department
146	Selling of surplus stock of seeds, plants and grafts , manures, green manures, Oil-cakes, phosphatic fertilizers, Bone meal etc. at a reduced rate	Agriculture			Jt. Director Full Power		NA	NA	i) As per recommendation of a 4(four) member committee constituted by HoD ii) Disposal will be done through spot auction where estimated value is less than Rs 50, 000/-. Otherwise by auction inviting tender after giving wide publicity
Deposit Works									
147	Undertake deposit works	Public Works		Full Power	NA	NA	NA	NA	As per PWD rules and manuals of Construction Works
DPR / Quality Control - undertaken by concerned Department									
148	Sanction expenditure for preparation of a Detailed Project Report (DPR)	All	Full Power	Upto Rs.30.00 Lakh annually	NA	NA	NA	NA	DPR should start with acceptance of concept paper by the appropriate authority and on receipt of feasibility report
149	Sanction expenditure in connection with Quality Control of Works & procurement of goods and services	All	Full Power	Upto Rs.20.00 Lakh annually	NA	NA	NA	NA	Quality Control Certificate is required when value is Rs.10.00 Lakh and above
Miscellaneous Administrative nature functions									

Schedule of Power to Sub-ordinate Authority									
Sl. No.	Item of Expenditure	Department Concerned	Extent of power conferred to diifferent levels of offices						Condition / Remarks
			Administrative Department	Heads of Department	Zonal Level	Circle Level	District Level	Sub-divisionLevel	
150	Execute contracts and instruments	All							As indicated in Annexure - Y
151	Sanction of Grants-in-aid /subsidies under EE schemes	All	Up-to Rs.5.00 Lakh for each Grant / Subsidy	NA	NA	NA	NA	NA	i) That the Grants / Subsidies are in conformity with the general objective, eligibility and procedure for Grants / Subsidies as per Departmental Rules. ii) The scheme is approved by T&D/WPT&BC/Hill Areas Development Deartment as the case may be. iii) In case of second or successive Grant, audited expenditure statement and Utilisation Certificate for previous Grants / Subsidies to be submitted alongwith new proposal iv) The Grant is to sanctioned with concurrence of Finance Department
152	To declare State Guest	General Administration	Full Power	NA	NA	NA	NA	NA	As per existing Rules
153	Grant of timber or other forest produce at subsidised rates	Environment & Forest	Full Power	NA	NA	NA	NA	NA	As per Departmental Rules
154	Sanction remission of disallowances by Audit Officers	All	Full power	Rs.2,000/- per case pertaining to subordinate offices	NA	NA	NA	NA	As per decision of the Audit Objection Committee
155	Sanction of pre-audit claims up-to 6 years	All	Full power	NA	NA	NA	NA	NA	Provided it is certified that, the amount has not been drawn previously.
156	Power to fix rates on Entry fee/ visitors' fee in National Parks, Sanctuaries, Zoo, Reserved Forests, Social forestry Parks, Tourist Spot etc.	All	Full Power	NA	NA	NA	NA	NA	i) Rates are to be fixed in prior consultation with Finance Department ii) Rates to be revised every 2 (two) years

Schedule of Power to Sub-ordinate Authority									
Sl. No.	Item of Expenditure	Department Concerned	Extent of power conferred to different levels of offices						Condition / Remarks
			Administrative Department	Heads of Department	Zonal Level	Circle Level	District Level	Sub-divisionLevel	
157	Power to fix rates on Accommodation charges of Govt. Guest House / Circuit House / IB etc.	All	Full Power	NA	NA	NA	NA	NA	i) Rates are to be fixed in prior consultation with Finance Department ii) Rates to be revised Rates every 2 (two) years
158	Power to fix rates of Departmental produce for sale (such as seedlings, milk products, sericulture/ handloom products etc. etc.)	All		Full Power	NA	NA	NA	NA	As per guidelines and norms prepared by Department, However, to reduce the rates, concurrence of Finance Department will be required.
Sale / Disposal of unserviceables which have lost utility									
159	Dismantlement and / or sale of state building / structure (excluding Land)	All		Full power	NA	NA	NA	NA	(Appendix I of Rules) i) Recommendation from the condemnation committee In case of time expired medicines,vaccines - An enquiry report from the next higher authority should be placed before the condemnation committee
160	Vehicles	All	If the original cost of the vehicle does not exceed Rs.30.00 Lakh	If the original cost of the vehicle does not exceed Rs.20.00 Lakh	If the original cost of the vehicle does not exceed Rs.15.00 Lakh		If the original cost of the vehicle does not exceed Rs.15.00 Lakh	NA	ii) Process of disposal is to be initiated by the Authority under whose Books of Account it is booked. iii) Disposal to be done by Auction where the sale price is equal or more than the value fixed by the Condemnation Committee
161	Furniture, time expired medicines, vaccines, Tools & Plants, Machineries & Equipments including office equipments and machineries such Computers etc. and other stores including Livestock	All	Full power	Full power	Full power	Full power	Full power	Full power	iv) If Auction value is less than sale value fixed by the condemnation committee, approval of the next higher authority is to be obtained In case of dismantlement / sale of the abandoned or dilapidated building/ structure, it is to be certified by
Write off / Losses									

Schedule of Power to Sub-ordinate Authority									
Sl. No.	Item of Expenditure	Department Concerned	Extent of power conferred to different levels of offices					Sub-divisionLevel	Condition / Remarks
			Administrative Department	Heads of Department	Zonal Level	Circle Level	District Level		
162	Write off of the irrecoverable value of any Government Property or public money / revenue / Furniture, time expired medicines, vaccines, Tools & Plants, Machineries & Equipments including stores stocks and Timber, Livestock etc. due to fire, theft, fraud or any other accident	All	Full power	NA	NA	NA	NA	NA	The loss does not disclose- (a) defect of the system (b) a serious negligence on the part of a particular Government servant or servants which might call for disciplinary action requiring a reference to the Finance Department All losses due to suspected fire, theft, fraud, etc., shall be invariably reported to the Police for investigation as early as possible. Once the matter is reported to the Police Authorities, all concerned should assist the Police in their investigation. A formal investigation report should be obtained from the Police. Provided further that all cases of defect in system, the embezzlement, fraud or serious negligence should be brought to the notice of the Finance Department
163	Writing off of losses arising from stores of any kind due to natural decaying process like losses due to driage in plants, weighments and transit losses of saleable implements due to breakage, Silk Worm, seeds, Eggs and any other losses due to unusual occurrence e.g. damage by weevils, rats, white ants and rain etc.	All			Full power	NA	NA	NA	As per guidelines framed by the Department within standandr permissible limit
Remission / Refunds									
164	Remission of all types of irrecoverable revenue / Refund of all types of Revenue except where specifically mentioned in these rules	All	Full Power				Up to Rs.5,000/- in each occasion in a district	NA	i) As per Departmental Rules and procedures ii) The speaking order should be issued justifying the reason for remission / refund iii) Or supported by an Order of the Court
165	Refund of value of Stamp (Judicial / Non-judicial)	Revenue & Diaster Management					Full Power	Full Power	As per Stamps Act
166	Refund of fees paid by the Student of the Govt. colleges or institution	All		Full Power		Principal Technical Higher Education Full Power	NA	NA	If the Students are subsequently awarded scholarships or free studentships with retrospective effect or are granted Government scholarships, which carry privilege of free tuition with it.

Schedule of Power to Sub-ordinate Authority									
Sl. No.	Item of Expenditure	Department Concerned	Extent of power conferred to diifferent levels of offices						Condition / Remarks
			Administrative Department	Heads of Department	Zonal Level	Circle Level	District Level	Sub-divisionLevel	
167	Refund of fees paid in excess and of fees paid for inspections which for any reason not due to any fault or omission of the owners or persons in-charge of the boilers.	Labour Welfare		Chief inspector of Boilers Full Power	NA	NA	NA	NA	Provided under Rule 5 of the Rules framed under section 29 of the Indian Boiler Act. 1923 (V of 1923) refunds are applied for within one year from the date of payment. Such refunds due may also be set against fees or inspections of any other boilers of the same owner.
168	Reduction of land revenue assessment	Revenue & Diaster Management	Full Power					NA	With concurrence of Finance Department
169	Refund under the Assam General sales Tax Act, 1993 and Rules framed thereunder (Section 30 and Rule 36)	Finance (Taxation)		Upto Rs.10.00 Lakh in each case			Deputy Commissioner of Taxes Upto Rs.2.00 Lakh in each case Sr. Superintendent / Superintendent of Taxes Upto Rs.50,000/- in each case	NA	A) Refund is admissible in cases only if - i) it is not time barred ii) supported by order of the Appellate Authority or iii) supported by order of the court B) All refunds have become due under the provisions of the Act/ Rules. Each refund sanctioned should be adjusted against any other dues of the assessees. Under the provision of the Act and only where there is no scope for such adjustment or the refundable amount can only partially be adjusted, the amount sanctioned for refund or the part thereof as the case may be. Should be
170	Refund under the Assam Taxation (On Luxuries) Act. 1997 and the Rules framed thereunder Section 10 and Rule 18	Finance (Taxation)		Upto Rs.10.00 Lakh in each case			Deputy Commissioner of Taxes Upto Rs.2.00 Lakh in each case Sr. Superintendent / Superintendent of Taxes Upto Rs. 50,000/- in each case	NA	
171	Refund under the Central Sales Tax Act. 1956 and the Central Sales Tax (Assam Rules 1957 Rule 17) As per & ST Act & Rules	Finance (Taxation)		Upto Rs.50.00 Lakh in each case			Deputy Commissioner of Taxes Upto Rs.2.00 Lakh in each case Sr. Superintendent / Superintendent of Taxes Upto Rs.50,000/- in each case	NA	
172	Refund under the Assam Tax on Luxuries (Hotel and Lodging Houses) Act,1989 and the Rules framed thereunder Section 16 and Rule 9	Finance (Taxation)					Sr. Superintendent / Superintendent of Taxes Full power	NA	
173	Refund under the Assam Profession Trades, Ceilings and Employments Taxation Act, 1947 and the Rules framed thereunder. Section 14 and Rule 31	Finance (Taxation)					Sr. Superintendent / Superintendent of Taxes Full power	NA	

Schedule of Power to Sub-ordinate Authority									
Sl. No.	Item of Expenditure	Department Concerned	Extent of power conferred to diifferent levels of offices						Condition / Remarks
			Administrative Department	Heads of Department	Zonal Level	Circle Level	District Level	Sub-divisionLevel	
174	Refund under the Assam Electricity Duty Act. 1964 and the Rules framed thereunder. Rule 13	Finance (Taxation)					Sr. Superintendent / Superintendent of Taxes Full power	NA	
175	Refund under the Assam Taxation (On Specified Lands) Act, 1990 and the Rules framed thereunder, Rule 24	Finance (Taxation)		Upto Rs.5,000/- in each case			Deputy Commissioner of Taxes Upto Rs.2,500/- in each case Sr. Superintendent / Superintendent of Taxes Upto Rs. 500/- in each case	NA	
176	Refund under the Assam Amusements and Betting Tax Act. 1939 and the Rules framed thereunder. Section 9 and Rule 25B.	Finance (Taxation)		Full Power	NA	NA	NA	NA	A) Refund is admissible in cases only if - i) it is not time barred ii) supported by order of the Appellate Authority or iii) supported by order of the court B) All refunds which have become due either as a result of excess payment of tax in case under Section 3(3) of or 3A or under Section 4(a) or due to payment of tax in advance before the order of exemption is passed under section 8 or under rules 22 and 23.
177	Refund under the Assam Agricultural Income Tax Act. 1939 and the Rules framed thereunder Section 39 and Rules 26 and 28	Finance (Taxation)		Full Power	NA	NA	NA	NA	A) Refund is admissible in cases only if - i) it is not time barred ii) supported by order of the Appellate Authority or iii) supported by order of the court B) All refunds under Section 24,25,26,27 and 31 or due to excess payment of tax in advance by the assesseees as per the provision of section 25A of the Assam Agricultural Income Tax Act, 1939. Such refunds due may also be set off or adjusted as per provision of law, wholly or partially, against demands payable by the same assesseees in respect of any other year.
178	ASPIRe	PD, ASIPIRe		Full Power					Subject to EAP guidelines
179	Issuance of AA/FS for implementation of projects taken up under NIDA	PD, AIFA		Full Power					Subject to issuance of sanction from NABARD and approval from Governing Body chaired by Hon'ble Chief Minister.