

Annexure to FD Notification no.4411-F(Y) dt.4th June, 2015

Schedule-A
(General)

Sl no.	Items of expenditure	Object head of budget	Delegation to					Remarks
			SDO / heads of offices at sub-division and block level	Other District officers including Divisional Fire Officer (excluding SP)	District Magistrate, Distt. Judge	Heads of departments (other than Div Commissioners / Secretaries / Addl Chief Secretaries)	Addl Chief secretary/ Principal Secretary/ Secretary/ Div Commissioner	
1	2	3	4	5	6	7	8	9
1	Expenditure in connection with running of offices- i. Binding through non-Government agency - General Charges for ii. Postage service and telegram charges	13	Full power	Full power	Full power	Full power	Full power	Power is subject to scale regulating the expenditure
	iii. Medicines for first Aid Boxes in Offices - Local purchase	13	Full power	Full power	Full power	Full power	Full power	
	iv. Stationeries including computer stationeries - Local purchase of	13	20% of total allotment under OE (13-04) per annum			Full Power	Full power	If not available from Government Stationery office, shall be certified in the order for purchase

	v. Refreshments - At meetings includes expense for tea and biscuits / snacks for audit party	13	10% of total allotment under OE (13-04) per annum			Full Power	Full Power	Subject to instructions issued in economy measure circulars issued from time to time. Necessary certificate on expenditure is to be furnished by DDO that Bill claimed so far has not exceeded the 10% ceiling.
	vi. Printing of duplicate carbon Receipt books only from Govt. Press	13	Nil	Nil	Nil	Full power	Full power	
	vii. Consumables for Computer and photocopier including ink cartridges for various printers, Toner for use in photocopier	13	Full power	Full power	Full power	Full power	Full power	Subject to the condition that computers are purchased with Govt. permission and also AMCs have duly been executed for maintenance and repair
	viii. Telephones monthly charges – office telephones	13	Full power	Full power	Full power	Full power	Full power	Amount of Bill Per month per land line connection of already approved and installed telephones in offices. For new landline / telephone / broadband connection approval of Finance Department has to be obtained.
2	Purchases in connection with running of offices – i. Furniture including Iron safe and steel Almirah etc.	13	Rs. 15,000 in each case	Rs. 15,000 in each case	Rs. 30,000 in each case	Rs. 50,000 in each case	Full power	Power is subject to scale regulating the expenditure . Provided (i) the schedule and scale of furniture laid down by Public Works Department is followed, (ii) furniture is purchased from sources prescribed in the purchase policy of the Government and observing tender rules of WBFR. ACS /Pr. Secy /Secretary / DG / Commissioner will not re-delegate their power to any other office.
	ii. Bicycles	13	Full power	Full power	Full power	Full power	Full power	

	iii. Tents - Purchase and Repairs	25	Full power	Full power	Full power	Full power	Full power	
3	Repairs of - i. Bicycles	13	Full power	Full power	Full power	Full power	Full power	Power is subject to scale regulating the expenditure
	ii. Repairs to furniture	13	Rs. 1,500 in each case	Rs. 2,000 in each case	Rs. 5,000 in each case	Rs. 25,000 in each case	Full power	
	iii. Repairs of Building - execution of petty repair works only	19/27	Rs. 20,000 in each case Max. Rs. 3,00,000 per annum	Rs. 30,000 in each case Max. Rs. 4,00,000 per annum	Rs. 50,000 in each case Max. Rs. 10,00,000 per annum	Rs. 75,000 in each case Max. Rs. 50 Lakhs per annum	Rs. 1,00,000 in each case Max. Rs. 2 (two) Crores per annum	[19-other than office 27-office] Necessary certificate on expenditure is to be furnished by DDO that Bill claimed so far has not exceeded the annual ceiling.
	iv. Repair of tents	25	Full power	Full power	Full power	Full power	Full power	
4	Hiring of equipments for office running- i. Furniture	13	Rs.750 in each case	Rs. 1,250 in each case	Rs. 3,000 in each case	Rs. 5,000 in each case	Full Power	Furniture should not be hired for more than three (3) months. Hiring Should be done observing tender / quotation formalities.
	ii. Electric fans etc. iii. Heaters and coolers		Rs. 7,500 per annum	Rs. 10,000 per annum	Rs. 20,000 per annum	Rs. 50,000 per annum	Full Power	Rates of hiring should be per day basis if hired for less than 30 days. It should be monthly basis, if hired for more than 30 days but less than three (3) months. Provided it is certified that Public Works Department are unable to supply, provided considered essential.
5	Boats / Motor Launch- Repairs and hiring of	50	Full power	Full power	Full power	Full power	Full power	Subject to rates and other terms and conditions of Transport Department. However Hiring and subsequent renewal should be only with approval of Appropriate authority.

6	Conveyances other than motor vehicles - Purchase and hire of (cart, horses, mules, ponies, etc.)	50	Nil	Full power	Subject to Max. Rs. 1,00,000 per annum	Subject to Max. Rs. 5,00,000 per annum	Full power	
7	Bedding & clothing- Purchase of (for vagrants, hospital, etc.)	21	Full power	Full power	Full power	Full power	Full power	Where bedding and clothing are required on scale prescribed by Government
8	Books, periodicals – Purchase of	13/50	According to scale of sanctioned entitlements					(i) This does not include newspaper; expenditure is subject to scale prescribed by the Government. Bare acts, rules of State / Central Govt. may be purchased from Govt. sales depot /shop of State / Central Govt. (ii) expenditure should be within the fund allotted for the purpose [13-for office other than libraries/50-for libraries]
			Legal Remembrancer, West Bengal – Full power for purchase of Law Books / journals / periodicals					
9	Diet expenses allowances, etc.	21	Full power	Full power	Full power	Full power	Full power	Expenditure on diet is incurred on scales and rates fixed by Government.
10	Insurance of goods – (a) by rail	28	Nil	Nil	Nil	Full Power	Full Power	Subject to terms of agreement made with the concurrence of Finance Department
	(b) Other than by rail	28	Nil	Nil	Nil	Full power	Full power	
11	Instruments, including cameras, magnifying glass, models, microscope, tools and plant (workshop)- Purchase and repairs	52	Rs. 15,000 in each case	Rs. 20,000 in each case	Rs. 50,000 in each case	Max. of Rs. 1 Lakhs in each case	Full Power	
12	Liveries and umbrellas - Purchase of	13	Full power	Full power	Full power	Full power	Full power	Subject to scales laid down by Government

13	(a) Motor vehicles - Maintenance and repairs of Govt. owned vehicles	13-purchase & maintenance of office staff vehicle						To be repaired / serviced from the authorized service centres of the manufacturers of the vehicle. Expenditure on maintenance excludes fuel / lube cost to run the vehicle but includes other items like tyres, batteries, etc. Fuel & Lube cost limited to the scale & mileage approved by Transport Deptt. Departmental Secretary has full power to relax the average daily fuel consumption limit of a vehicle, when such excess consumption is for official purpose due to unavoidable circumstances. No account operating charge/ advance is admissible to fuel filling stations for supply of fuel, etc.
	i. Motor Cycle		Rs. 6,000 per annum per vehicle	Rs. 6,000 per annum per vehicle	Rs. 8,000 per annum per vehicle	12,000 per annum per vehicle	Full Power	
	ii. Small Vehicles – Car / Jeep / Ambulance / Tata Sumo type		Rs. 25,000 per annum per vehicle	Rs. 30,000 per annum per vehicle	Rs. 40,000 per annum per vehicle	50,000 per annum per vehicle	Full Power	
	iii. Between 1 to 3 Tonner		Rs. 30,000 per annum per vehicle	Rs. 45,000 per annum per vehicle	Rs. 50,000 per annum per vehicle	70,000 per annum per vehicle	Full Power	
	iv. Above 3 Tonner / Buses / Trucks	Rs. 40,000 per annum per vehicle	Rs. 50,000 per annum per vehicle	Rs. 60,000 per annum per vehicle	1,00,000 per annum per vehicle	Full Power		
	(b) Fabrication of vehicle bodies- i. Between 1 and 3 tonner ii. over 3 tonner		Nil	Nil		i. Rs. 2 Lakhs per vehicle ii. Rs. 4 Lakhs per vehicle	Full Power	Subject to conditions that – 1. Vehicle is severally damaged due to age (not less than 7 years) or severally damaged due to accident and requiring fabrication of bodies on old chasis 2. Motor Vehicle Inspector should certify necessity of fabrication of bodies.
(c) Motor vehicle hiring charge	13-03	Limited to the cost of hiring and fuel / Lube / OT at the scale & rate approved by Transport Deptt. for the vehicles sanctioned by Finance Department only. No Vehicle should be hired without prior approval of Finance Department. The additional Chief Secretary / Principal Secretary / Secretary of a Department are authorized to sanction retention of hiring of vehicles of that Department and its sub-ordinate offices on existing terms and conditions subject to the condition that the vehicle was originally hired with the approval of Finance Department. Renewal of hiring should be with approval of competent authority only. Financial power to incur fuel / lubricant cost will be limited to the quantity according to the operational or non-operational status of the sanctioned vehicle. Departmental Secretary has full power to relax the average daily fuel consumption limit of a						

			vehicle, when such excess consumption is for official purpose due to unavoidable circumstances. It includes parking charges for official duties, if parked in 'car parking zone',					
14	Maps - Cost of cadastral	50	Full power	Full power	Full power	Full power	Full power	
15	Office expenses (conveyances as per prescribed rates, charges for electric current, tumblers, allowance for supply of drinking water, taxes to Municipalities etc.)	13/14	Full power	Full power	Full power	Full power	Full power	As per rates & scales approved by govt.
16	Printing	16/26 13	Rs. 5,000 in each case	Rs. 10,000 in each case	Rs. 30,000 in each case	Rs. 50,000 in each case	Full Power	Tender rules shall be observed in the matter of selection of the private presses. Limited Tender Inquiry shall be observed in printing from other government press.
17	Cost of Remittance of money	28	Full power	Full power	Full power	Full power	Full power	
18	Rewards (other than Police, Excise, Fire & Emergency Services for which separate delegation is given in Schedule B)	05/41/50	Rs. 200 in each case subject to a maximum - i. Rs. 400 to a single person in a year ii. Rs. 5,000 per year	Rs. 500 in each case subject to a maximum - i. Rs. 1,000 to a single person in a year ii. Rs. 10,000 per year	Rs.1,000 in each case subject to a maximum - i. Rs. 2,000 to a single person in a year ii. Rs. 25,000 per year	Rs. 2,000 in each case subject to a maximum - i. Rs. 4,000 to a single person in a year ii. Rs. 50,000 per year	Full Power	05-Govt employee 41-secret service 50-other than secret service
19	Exhibitions	26	Nil	Nil	Nil	Rs. 25,000 in each case	Rs. 50,000 in each case	Provided information and public relations department certifies that Government should participate in the particular exhibition.
20	Rent / Rent Compensation for -	14	Rs. 4000/- for	Rs. 5000/- for	Rs. 8,000/- for	Rs. 50,000/- for	Full power	Administrative Approval of DM / Heads of departments is

	a. Office b. Garage c. Residence		each per month	each per month	each per month	each per month		required before hiring any building. Rent must be assessed by concerned LA Collector. Private space can only be hired provided it is clearly certified in the proposal that govt. space / accommodation is not available.
			(i) Space hired for office accommodation should not exceed the requirement (ii) terms and conditions fixed by land and land reforms department should be fulfilled (iii) for renewal of rent including the Rent Compensation, sanction of the Finance Deptt. will not be necessary. (iv) The Heads of offices, District Magistrates / Heads of Departments and Commissioner / Secretary of a Department will accord necessary sanction to the renewal of the premises hired / acquired within their respective financial power unless otherwise directed in the first order authorizing the hiring / requisition, subject to the condition that the original terms and conditions will remain the same. However at the time of renewal the new rent should not exceed 5% of last rent paid. The Commissioner / Secretary of a Department will have the full power to accord new sanction / renewal of rent in all cases, irrespective of the limit of monthly rent, subject to the aforesaid condition.					
21	Advertisement and publicity in print & Audio-visual media regarding official matters where such advertisements are mandatory / required as per rules		Upto Rs. 5,000 on each occasion subject to the maximum of Rs. 50,000 per annum	Upto Rs. 10,000 on each occasion subject to the maximum of Rs. 1 Lakh per annum	Upto Rs. 50,000 on each occasion subject to the maximum of Rs. 5 Lakhs per annum	Upto Rs. 50,000 on each occasion subject to the maximum of Rs. 5 Lakhs per annum	Upto Rs. 1 Laks on each occasion subject to the maximum of Rs. 10 Lakhs per annum	Subject to following conditions - i. Cost of advertisement & publicity will be regulated by advertisement policy of state govt. ii. Rates will be as per rates approved by I&CA Deptt. iii. Total expenditure should remain within the budgetary provisions for the purpose
22	Stores - Purchase of	21/89	Rs. 10,000 on each item subject to Maximum of Rs. 1,00,000 per annum	Rs. 15,000 on each item subject Maximum of Rs. 1,50,000 per annum	Rs. 25,000 on each item subject Maximum of Rs. 3,00,000 per annum	Rs. 40,000 on each item subject Maximum of Rs. 5,00,000 per annum	Full Power	All expendable and issuable articles except those mentioned in other items of this schedule and also except spare parts, and motor cars, shall be treated as stores. [21-normal 89-emergency]
23	Spare parts of tools and plant	21	Up to 3% of the book value in a	Up to 3% of the book value in a	Up to 5% of the book value in a	Upto 10% of the book value in a year	Full Power	

			year	year	year			
24	Spare parts of ropeway	91	Nil	Nil	Nil	Nil	Full Power	
Electronic / IT Equipments / Items -								
25	(a). Purchase of - i. Computer / Laptop with peripherals including UPS and printer, scanner, LAN, storing devices, such as, Pen drive, CD, Removable hard discs ii. photocopier III. Water Filters iv. Biometric Attendance System v. Digital Signature Certificates (DSCs) vi. Fax machine for already installed landline connection vii. Testing certification by STQC	13 / 77	Rs.1,00,000	Rs. 2,00,000	Rs.5,00,000	Rs. 10,00,000	Rs. 20,00,000	Other Terms & Conditions and provisions of GO vide FD notification no. 5320-F(Y) dt. 22.6.12 shall apply. While purchasing the computer and its peripherals the purchase procedure contained in memo no. 1782-F dt. 1.3.2006 read with memo no. 3876-F dt.2.5.2005 shall be followed. Preferably the equipments should be purchased with 3/5 years warranty.
	(b). Broadband connection in already installed landline telephone / Purchase of Data card Connection	13						
	(c). Repairs and Annual Maintenance Contract (AMC) of i. Computer / Laptop with peripherals Including UPS and printer, scanner, LAN, Removable hard discs, ii. Biometric Attendance System iii. Fax Machines iv. Photocopier	13 / 50						However subject to conditions - 1. Preferable the equipments should be purchased with 3/5 years warranty. 2. It is advised that Rates of AMC are obtained through tender at the time of purchase itself 3. Subsequently also the Rates of AMC / repairs are obtained through tender / quotations 3. If AMC is entered with OEM, Rates of AMC should not exceed 10% cost of purchase / installation of the

								equipment
28	General - Any other item not specifically provided in	50	Full power	Full power	Full power	Full power	Full power	If expenditure is certified to be unavoidable. This item embrace petty

	<p>this schedule - required for the management or maintenance of office and other establishment of Government (Dak to officers camp, coolie charges for carrying files to and from office to assembly during sessions or Ministers, or officers' residences or other offices at a considerable distance provided a coolie is actually engaged; demurrage charge, lighting charges, purchase of locks and seals, burial charges, fees for testing at Government Test House, conveyance charges, tour charges, purchase of copies of court judgment, charges for prizes, etc. The list is illustrative, not exhaustive.</p>	<p>Note 1. One of the Assistant Secretaries of every department may be declared as Head of the office in terms of rule 5(16A) of West Bengal Service Rules Part 1, and he will exercise the financial power of the Head of Office.</p> <p>Note 2. The Registrars of Secretariat departments will be competent to pass contingent bills up to Rs. 150/- in each case.</p> <p>Note 3. The senior most Section Officer of each department will pass contingent bills up to Rs. 50 in each case excepting tiffin allowance. Bills of Class IV employees in respect of which the limit shall be up to Rs. 50 in each case.</p> <p>The Registrar of Secretariat Department and seniormost section officer of each department under provisions contained in this item have been authorized to pass contingent bills including conveyance hire bills upto specified limits in order that these petty expenses may be incurred without any sanction of the Head of Office and the certificate required under rule 3 of Appendix 11 of West Bengal Financial Rules, Volume II, may be signed by the Registrar or seniormost section officer of a Secretariat / Department or by an officer who in exercise of his delegated power sanction for contingent expenses on this account.</p>	<p>items of very common nature which are bare minimum for management and maintenance of office or an establishment. Expenditure in connection with repair or maintenance of airconditioner, ammonia printing machine etc. which is heavy and uncommon in nature is not covered by this item.</p>
29	<p>The Assistant Secretaries of the respective departments offices above their rank in Secretariat department shall, however, be competent as usual to communicate to the Accountant General, West Bengal, sanctioned of advances from Provident Fund where such order are issued on behalf of the Governor in special and urgent cases. The specific signatures of all such officers who will communicate sanction must be kept on record with the Accountant General, West Bengal.</p>		
30	<p>(a) Housekeeping – Outsourced agency</p> <p>*8902-F(Y) dt.19.12.2013</p>	<p>Additional Chief Secretary / Principal Secretary / Secretary of the Department declared by PWD as nodal department for the Government buildings where the service is neither provided nor arranged by PWD – Full Power*</p> <ol style="list-style-type: none"> Housekeeping includes providing security, sweeping, cleaning and scavenging service etc., within the office. The Nodal Department of each Government office Building will exercise the financial power hereby delegated to incur the outsourced housekeeping expenditure; The service provider for housekeeping service should be selected through open, fair and transparent tender process as envisaged in Rule 47(8) and notes thereunder of WBFR, since amended vide FD notification no. 5400-F(Y) dt. 25.6.2012; The nodal department of each such state Government office building shall collect the standard contract documents from PWD for the purpose of the tender; PWD will assist the nodal department, if necessary, for the housekeeping tender. 	

SCHEDULE - B

A	Agriculture department							
						Director of Agriculture	Pr. Secretary / Secretary of the Department	
i.	Seeds - purchase of						Full Power	Guided by scheme guidelines
ii.	Seeds - Free distribution of (in case any schemes)						Full Power	Guided by scheme guidelines
B	Excise Department							
				Superintendent of Excise.	Deputy Commissioner of Excise or Collector of Excise	Commissioner of Excise	Secretary of the Department	
i.	Rewards	05		Rs. 750 in each case subject to a maximum - i. Rs. 1,500 to a single person in a year ii. Rs. 10,000 per year	Rs. 1,000 in each case subject to a maximum - i. Rs. 2,000 to a single person in a year ii. Rs. 20,000 per year	Rs. 3,000 in each case subject to a maximum - i. Rs. 6,000 to a single person in a year ii. Rs. 50,000 per year	Full Power	
ii.	Reimbursement of Uniform and its maintenance charge 262-Ex dt.18.3.14	13-04		Controlling officers of the Excise personnel - Full Power		The Excise Commissioner, West Bengal shall fix the time and mode of payment of		

				Subject to the following conditions, namely : 1. Rate @ Rs. 2,000/- per head per annum 2. maintenance charge rate @ Rs.400/- per head per annum 3. The articles to be purchased by the employee as per specification 4. The employee will wear the uniform. The employee will claim reimbursement.	uniform allowance and maintenance charge from time to time.		
C	Finance (Revenue) Department						
i.	Advertisement and publicity in print & Audio-visual media regarding provisions / changes in sales tax /VAT / P.Tax act & rules				Commissioner, Commercial Taxes Directorate,	Secretary / Principal Secretary	
					Upto Rs. 2 Crores per annum	Full Power	
D	Director, State Lotteries, West Bengal						
					Director, State Lotteries, West Bengal	Secretary / Principal Secretary	
i.	For display and other campaign / Advertisements in newspaper.	26			Rs.13,500 for each occasion.	Full Power	
ii.	For poster printing	26			Rs. 1,500 in each case.	Full Power	

iii.	For designing					Rs. 1,500 in each case.	Full Power	
iv.	Other items	50				Rs. 750 in each case.	Full Power	
E	Fire & Emergency Services							
					Divisional Fire Officer	DG, Fire & Emergency Services	Secretary / Principal Secretary	
i.	Rewards	05/41/50			Rs.1,000 in each case subject to a maximum - i. Rs. 3000 to a single person in a year ii. Rs. 15,000 per year	Rs. 4,000 in each case subject to a maximum - i. Rs.12,000 to a single person in a year ii. Rs. 80,000 per year	Full Power	
ii.	Purchase and Maintenance / Repairs of Life Saving Devices like Hydraulic Platform, TTL, AFCT, Water Bowsers, etc.					Full Power	Full Power	
iii.	Fabrication of body with equipments (on New Vehicles / chassis)						Full Power	
iv.	Motor Vehicle – Maintenance and Repair of Fire Tenders and Vehicles directly involved in Firefighting task							
	Fire Tenders only (other vehicle maintenance governed by Schedule – General provisions)				Rs. 60,000 per annum per vehicle	1,50,000 per annum per vehicle	Full Power	To be repaired / serviced from the authorized service centres of the manufacturers of the vehicle. Expenditure on maintenance excludes fuel / lube cost to run the vehicle but includes other items like tyres,

								batteries, etc. Fuel & Lube cost limited to the scale & mileage approved by Transport Deptt. Departmental Secretary has full power to relax the average daily fuel consumption limit of a vehicle, when such excess consumption is for official purpose due to unavoidable circumstances. No account operating charge/ advance is admissible to fuel filling stations for supply of fuel, etc.
v.	Store -Purchase				Rs. 10,000 on each item subject to Maximum of Rs. 1,00,000 per annum	Rs. 40,000 on each item subject to Maximum of Rs. 7,00,000 per annum	Full Power	
F	Fisheries Department							
				Assistant Director	Dy. Director	Director	Secretary / Pr. Secretary	
(1)	Exhibition- Participation in	26				Up to Rs. 525 in each case and up to Rs. 3,750 per annum.		
(2)	Exhibition-Donation of fish products.	20				Up to Rs. 375 per annum.		
(3)	Free donation of fry and fingerlings for demonstration purpose.	20				Up to Rs. 75 each and up to Rs. 75 a year subject to prescribed conditions.		
(4)	Fish seedlings -	21				Rs. 1,500 at a time.		

	Purchase of							
(5)	Nets and yarns	21		Rs. 375 at a time.		Rs. 375 in each case and up to Rs. 1,000 a year.		
G	Health Department : Since the functioning and hierarchy of Health & Family Welfare Department is quite different from others and it needs a different type of delegation matrix and arrangement, Health & Family Welfare Department will prepare its own delegation of financial power with the approval of Finance Department.							

Schedule – B

Home (Police) Department

S.N o.	Items of expenditure	Object head of budget	SP / Unit-in- charge / CO	Commissioner of police other than Kolkata / DIG (Range)/AP / Railways / SVSPA & Zonal IGP	DG/ADG of CID/IB/EB/Traffi c / SCRB/Telecom/ Training/AP / Railways/ CIF and Director of Security	DG and IGP / CP, Kolkata	Home Secretary	Remarks
1	2	3	4		5	7	8	9
1	Expenditure in connection with running of offices- i. Binding through non-Government agency - General Charges for ii. Postage service and telegram charges	13	Full power	Full power	Full power	Full power	Full power	Power is subject to scale regulating the expenditure
	iii. Medicines for first Aid Boxes in Offices - Local purchase	13	Full power	Full power	Full power	Full power	Full power	
	iv. Stationeries including computer stationeries - Local purchase of	13	20% of total allotment under OE (13-04) per annum			Full power	Full power	If not available from Government Stationery office, shall be certified In the order for purchase
	v. Refreshments - At meetings also includes expense for tea and biscuits /	13	10% of total allotment under OE (13-04) per annum			Full Power	Full Power	Subject to instructions issued in economy measure circulars issued from time to time. Necessary certificate on expenditure is to be furnished by DDO

	snacks for audit party							that Bill claimed so far has not exceeded the 10% ceiling.
	vi. Printing of duplicate carbon Receipt books only from Govt. Press	13	Nil	Nil	Nil	Full power	Full power	
	vii. Consumables for Computer and photocopier including ink cartridges for various printers, Toner for use in photocopier	13	Full Power	Full Power	Full Power	Full power	Full power	Subject to the condition that computers are purchased with Govt. permission and also AMCs have duly been executed for maintenance and repair
	viii. Telephones monthly charges – office telephones	13	Full power	Full power	Full power	Full power	Full power	Amount of Bill Per month per land line connection of already approved and installed telephones in offices. For new landline / telephone / broadband connection approval of Finance Department has to be obtained.
2	Purchases in connection with running of offices – i. Furniture ii. Iron safe and steel Almirah etc.	13	Rs. 20,000 in each case	Rs. 25,000 in each case	Rs. 50,000 in each case	Full Power (9251-F dt. 28.09.14)	Full power	Power is subject to scale regulating the expenditure . Provided (i) the schedule and scale of furniture laid down by Public Works Department is followed, (ii) furniture is purchased from sources prescribed in the purchase policy of the Government and observing tender rules of WBFR. ACS/Pr. Secy/Secretary / DG / Commissioner will not re-delegate their power to any other office.
	iii. Bicycles	13	Full power	Full power	Full power	Full power	Full power	
	iv. Tents - Purchase and Repairs	25	Full power	Full power	Full power	Full power	Full power	
3	Repairs of – i. Bicycles	13	Full power	Full power	Full power	Full power	Full power	Power is subject to scale regulating the expenditure
	ii. Repairs of furniture	13	Rs. 2,000 in each case	Rs. 3,000 in each case	Rs. 5,000 in each case	Full Power	Full power	

	iii. Repairs of Building – execution of petty repair works only	19/27	Rs. 30,000 in each case Max. Rs. 5,00,000 per annum	Rs. 50,000 in each case Max. Rs. 7,50,000 per annum	Rs. 75,000 in each case Max. Rs. 20,00,000 per annum	Rs. 1,00,000 in each case Max. Rs. 1 (one) Crore per annum	Rs. 1,00,000 in each case Max. Rs. 2 (two) Crores per annum	[19-other than office 27-office] Necessary certificate on expenditure is to be furnished by DD0 that Bill claimed so far has not exceeded the annual ceiling.
	iv. Repair of tents	25	Full power	Full power	Full power	Full power	Full power	
4	Hiring of equipments for office running- i. Furniture	13	Rs. 1,000 in each case	Rs. 1,500 in each case	Rs. 3,000 in each case	Rs. 5,000 in each case	Full Power	Furniture should not be hired for more than three (3) months. Hiring Should be done observing tender / quotation formalities. Rates of hiring should be per day basis if hired for less than 30 days. It should be monthly basis, if hired for more than 30 days but less than three (3) months. Provided it is certified that Public Works Department are unable to supply, provided considered essential.
	ii. Electric fans etc. iii. Heaters and coolers		Rs. 10,000 per annum	Rs. 15,000 per annum	Rs. 20,000 per annum	Full Power	Full Power	
5	Boats / Motor Launch- Repairs and hiring of	50	Full power	Full power	Full power	Full power	Full power	Subject to rates and other terms and conditions of Transport Department. However Hiring and subsequent renewal should be only with approval of Appropriate authority.
6	Conveyances other than motor vehicles - Purchase and hire of (cart, horses, mules, ponies, etc.)	50	Nil	Nil	Max. Rs. 5,00,000 per annum	Max. Rs. 20,00,000 per annum	Full power	
7	Bedding & clothing- Purchase of (for hospital, Lines, Training institute etc.)	21	Full power	Full Power	Full power	Full power	Full power	Where bedding and clothing are required on scale prescribed by Government
8	Books, periodicals – Purchase of	13	According to scale of sanctioned entitlements					i. This does not include newspapers; ii. expenditure is subject to scale prescribed by the Government. ii. Bare acts, rules of State / Central Govt. may be purchased from Govt. sales depot / shop

								of State / Central Govt. iv. expenditure should be within the fund allotted for the purpose.
9	Diet expenses allowances, etc.	21	Full power	Full Power	Full power	Full power	Full power	Expenditure on diet is incurred on scales and rates fixed by Government.
10	Insurance of goods - (a) by rail	28	Nil	Nil	Nil	Full Power	Full Power	Subject to terms of agreement made with the concurrence of Finance Department. Preferably it should be done through PSUs dealing in insurance matters.
	(b) Other than by rail	28	Nil		Nil	Full power	Full power	
11	Instruments, including cameras, magnifying glass, models, microscope, tools and plant (workshop)- Purchase and repairs	52	Rs. 25,000 in each case	Rs. 30,000 in each case	Rs. 50,000 in each case	Max. of Rs. 2 Lakhs in each case	Full Power	
12	Liveries and umbrellas - Purchase of	13	Full power	Full power	Full power	Full power	Full power	Subject to scales laid down by Government
13	(a) Motor vehicles -Maintenance and repairs of Govt. owned vehicles	13 - maintenance of office staff vehicle						To be repaired / serviced from the authorized service centres of the manufacturers of the vehicle. Expenditure on maintenance excludes fuel / lube cost to run the vehicle but includes other items like tyres, batteries, etc. Fuel & Lube cost limited to the scale & mileage approved by Transport Deptt. Departmental Secretary has full power to relax the average daily fuel consumption limit of a vehicle, when such excess consumption is for official purpose due to unavoidable circumstances. No account operating charge/ advance is admissible to fuel filling stations for supply of fuel, etc.
	i. Motor Cycle		Rs. 6,000 per annum per vehicle	Rs. 6,000 per annum per vehicle	Rs. 8,000 per annum per vehicle	12,000 per annum per vehicle	Full Power	
	ii. Small Vehicles - Jeep / Ambulance / Tata Sumo type		Rs. 25,000 per annum per vehicle	Rs. 30,000 per annum per vehicle	Rs. 40,000 per annum per vehicle	50,000 per annum per vehicle	Full Power	
	iii. Between 1 to 3 Tonner		Rs. 30,000 per annum per vehicle	Rs. 45,000 per annum per vehicle	Rs. 50,000 per annum per vehicle	70,000 per annum per vehicle	Full Power	
	iv. Above 3 Tonner / Buses		Rs. 40,000 per annum per vehicle	Rs. 50,000 per annum per vehicle	Rs. 60,000 per annum per vehicle	1,00,000 per annum per vehicle	Full Power	

			vehicle	vehicle	vehicle	vehicle		
	v. Motor Vehicles- Repair and Maintenance of VVIPs of Z and Z+ category	24 - fuel for functional duty			Director of Security - Rs. 2,40,000 per annum per vehicle		Full Power	
	(b). Fabrication of vehicle bodies- i. Between 1 and 3 tonner ii. over 3 tonner	51	Nil	Nil	Nil	i. Rs. 2 Lakhs per vehicle ii. Rs. 4 Lakhs per vehicle	Full power	Subject to conditions that – 1. Vehicle is severally damaged due to age (not less than 7 years) or severally damaged due to accident and requiring fabrication of bodies on old chasis 2. Motor Vehicle Inspector should certify necessity of fabrication of bodies.
	(c) Motor vehicle hiring charge	13 - 03	Limited to the cost of hiring and fuel / Lube / OT at the scale & rate approved by Transport Deptt. for the vehicles sanctioned by Finance Department only. No Vehicle should be hired without prior approval of Finance Department. The additional Chief Secretary / Principal Secretary / Secretary of a Department are authorized to sanction retention of hiring of vehicles of that Department and its sub-ordinate offices on existing terms and conditions subject to the condition that the vehicle was originally hired with the approval of Finance Department. Renewal of hiring should be with approval of competent authority only. Financial power to incur fuel / lubricant cost will be limited to the quantity according to the operational or non-operational status of the sanctioned vehicle. Departmental Secretary has full power to relax the average daily fuel consumption limit of a vehicle, when such excess consumption is for official purpose due to unavoidable circumstances. It includes parking charges for official duties, if parked in 'car parking zone',					
	(d). Motor vehicle hiring charge – for VVIP Security duty outside Kolkata (within or outside the state)	13 - 03			Limited to the cost of hiring upto five (5) vehicles at the rate approved by the Transport Department		Full Power	
14	Maps- Cost of cadastral	50	Full power	Full Power	Full power	Full power	Full power	

15	Office expenses (conveyances as per prescribed rates, charges for electric current, tumblers, allowance for supply of drinking water, taxes to Municipalities etc.)	13 / 14	Full power	Full Power	Full power	Full power	Full power	As per rates & scales approved by govt.
16	Printing	16/26	Rs. 10,000 in each case	Rs. 15,000 in each case	Rs. 30,000 in each case	Rs. 1,00,000 in each case	Full Power	Tender rules shall be observed in the matter of selection of the private presses. Limited Tender Inquiry shall be observed in printing from other government press.
17	Cost of Remittance of money	28	Full power	Full Power	Full power	Full power	Full power	
18	Rewards	05/41/50	Rs.1,000 in each case subject to a maximum - i. Rs. 2,000 to a single person in a year ii. Rs. 25,000 per year	Rs.1,500 in each case subject to a maximum - i. Rs. 3,000 to a single person in a year ii. Rs. 30,000 per year	Rs.2,000 in each case subject to a maximum - i. Rs.4,000 to a single person in a year ii. Rs. 50,000 per year	Rs. 5,000 in each case subject to a maximum - i. Rs.10,000 to a single person in a year ii. Rs. 1.5 Lakhs per year	Full Power	05 Govt employee 41-secret service 50-other than secret service
19	Exhibitions	26	Nil	Nil	Nil	Rs. 25,000	Rs. 50,000 in each case	Provided information and public relations department certifies that Government should participate in the particular exhibition.
20	Rent / Rent Compensation for -	14	Rs. 5000/- for	Rs. 6000/- for	Rs. 8,000/- for	Rs. 50,000/- for each per	Full power	

	a. Office		each per month	each per month	each per month	month		
	b. Garage c. Residence		(i) Space hired for office accommodation should not exceed the requirement (ii) terms and conditions fixed by land and land reforms department should be fulfilled (iii) for renewal of rent including the Rent Compensation, sanction of the Finance Deptt. will not be necessary. (iv) The Heads of offices, District Magistrates / Heads of Departments and Commissioner / Secretary of a Department will accord necessary sanction to the renewal of the premises hired / acquired within their respective financial power unless otherwise directed in the first order authorizing the hiring / requisition, subject to the condition that the original terms and conditions will remain the same. However at the time of renewal the new rent should not exceed 5% of last rent paid. The Commissioner / Secretary of a Department will have the full power to accord new sanction / renewal of rent in all cases, irrespective of the limit of monthly rent, subject to the aforesaid condition.					Administrative Approval of DG, IGP / CP, Kolkata is required before hiring any building. Rent must be assessed by concerned LA Collector. Private space can only be hired provided it is clearly certified in the proposal that govt. space / accommodation is not available.
21	Advertisement and publicity in print & Audio-visual media regarding official matters where such advertisements are mandatory / required as per rules		Upto Rs. 10,000 on each occassion subject to the maximum of Rs. 1 Lakh per annum	Upto Rs. 25,000 on each occassion subject to the maximum of Rs. 2.5 Lakhs per annum	Upto Rs. 50,000 on each occassion subject to the maximum of Rs. 5 Lakhs per annum	Upto Rs. 75,000 on each occassion subject to the maximum of Rs. 7.5 Lakhs per annum	Upto Rs. 1 Laks on each occassion subject to the maximum of Rs. 10 Lakhs per annum	Subject to following conditions - i. Cost of advertisement & publicity will be regulated by advertisement policy of state govt. ii. Rates will be as per rates approved by I&CA Deptt.
22	Stores - Purchase of	21/89	Rs. 20,000 on each item subject to Maximum of Rs. 2,00,000 per annum	Rs. 25,000 on each item subject Maximum of Rs. 2,50,000 per annum	Rs. 30,000 on each item subject Maximum of Rs. 5,00,000 per annum	Rs. 50,000 on each item subject Maximum of Rs. 10,00,000 per annum	Full Power	All expendable and issuable articles except those mentioned in other items of this schedule and also except spare parts, and motor cars, shall be treated as stores. [21-normal 89-emergency]

23	Spare parts of tools and plant	21	Upto 3% of the book value in a year	Upto 3% of the book value in a year	Upto 4% of the book value in a year	Upto 15% of the book value in a year	Full Power	
24	Conduct of examination during Training			Rs. 10,000 in each case	Rs. 25,000 in each case	Rs. 1,00,000 in each case	Full power	

Electronic / IT Equipments / Items -								
25	(a). Purchase of - i. Computer / Laptop with peripherals including UPS and printer, scanner, LAN, storing devices, such as, Pen drive, CD, Removable hard discs, ii. photocopier, iii. Water Filters iv. Biometric Attendance System v. Digital Signature Certificates (DSCs) vi. Fax machine for already installed landline connection vii. Testing certification by STQC	13 / 77	Rs.2,00,000	Rs. 3,00,000	Rs.5,00,000	Rs. 20,00,000	Rs. 50,00,000	Other Terms & Conditions and provisions of GO vide FD notification no. 5320-F(Y) dt. 22.6.12 shall apply. While purchasing the computer and its peripherals the purchase procedure contained in memo no. 1782-F dt. 1.3.2006 read with memo no. 3876-F dt.2.5.2005 shall be followed. Preferably the equipments should be purchased with 3/5 years warranty.
	(b). Broadband connection in already installed landline telephone / Purchase of Data card Connection	13						
	(c). Repairs and Annual Maintenance Contract (AMC) of i. Computer / Laptop with peripherals including UPS and printer, scanner, LAN, Removable hard discs, ii. Biometric Attendance System	13						However subject to conditions - 1. Preferable the equipments should be purchased with 3/5 years warranty. 2. It is advised that Rates of AMC are obtained through tender at the time of purchase itself 3. Subsequently also the Rates of AMC / repairs are obtained through tender / quotations

	iii. Fax Machines iv. Photocopier							3. If AMC is entered with OEM, Rates of AMC should not exceed 10% cost of purchase / installation of the equipment
26	Feed for horses / dogs	50 / 21-01 diet	Full power		Full power	Full power	Full power	
27	Arms and other ordnance stores - purchase of	22	Nil	Nil	Nil	Max. Rs. 10 Lakhs per annum	Full power	
28	Arms repair	22	Nil	Nil	Nil	Full power	Full power	
29	Publication by police training Institutes	16	Nil	Rs. 25,000 per annum	Rs. 50,000 per annum	Rs. 1,00,000 per annum	Full power	
30	Horses -purchase of	21	Nil	Nil	Nil	Max. Rs. 5 Lakh per annum	Full power	
31	Horses -purchase of Saddler of rates	21	Nil	Nil	Nil	Max. Rs. 1,00,000 per annum	Full power	