



राष्ट्रीय सीमा शुल्क, अप्रत्यक्षकर और नारकोटिक्स की अकादमी

पालसमुद्रम, एन एच -44, गोरंटला मंडल, श्री सत्य साई जिला, आंध्रप्रदेश- 515241

NATIONAL ACADEMY OF CUSTOMS, INDIRECT TAXES & NARCOTICS

PALASAMUDRAM, NH-44, GORANTLA MANDAL,

SRI SATHYA SAI DISTRICT, ANDHRA PRADESH – 515241

ADMINISTRATION STANDING ORDER NO.01/2024

Sub:- Delegation of Financial/Administrative Power-reg.

1. In exercise of the powers conferred on me as the Head of the Department under sub rule (3) of Rule 13 of the Delegation of Financial Power Rules 1978, amended from time to time and as per Government of India, Ministry of Finance, Department of Revenue, Office Memorandum F. No. 15/65/2008 IFU II (EC) date 6/6 2008 , I hereby delegate to the Head of Office, the powers vested with the Head of the Department for incurring contingent expenditure and miscellaneous expenditure as detailed in **Annexure-I** enclosed to this Order.
2. The power vested with the Head of Department with regard to grant/sanction of Honorarium, GPF Advances/Withdrawals, Reimbursement of Children Education allowances etc., are hereby delegated to the Head of Office as detailed in **Annexure II** to this Order.
3. The power vested with the Head of the Department with regard to grant of permission for treatment in CGHS recognized and or private Hospitals/ Diagnostic Centers and sanction of medical advance and claims in respect of the officers/staff as per the CCS(MA) Rules, 1944 amended from time to time are delegated to the Head of Office as indicated **Annexure III** to this Order.
4. The power vested with the Head of Department in terms of the first Schedule to Rule 3 (c) of the CCS (leave) Rules,1972 relating to sanction of leave of offices/ staff are delegated to the Head of Office as detailed in **Annexure IV** to this Order.
5. Further, under S.R. 191 and 194, the power vested with the Head of the Department in relating to Sanction of Tour TA/Transfer TA /LTC Advances and final claims are delegated to the Head of Office as detailed in **Annexure V**.

6. The Head of office shall maintain a separate account so as to ensure that the expenditure under each items does not exceed the powers delegated to the Head of Office under the particular item during the specified period. Whenever the expenditure under an item exceeds the powers delegated to the Head of Office, necessary sanction of the Head of Department shall be obtained. The Head of Department shall however, continue to be responsible for the correctness, regularity, and propriety of the decisions taken by the Officers authorized in this regard.

7. The exercise of the powers delegated herein will be subject to the condition that the expenditure shall be incurred in accordance with the Rules, restrictions or scale mentioned there in the Delegation of Financial Power Rules, 1978 as amended from time to time. All the expenditure shall be incurred by following procedure laid down in the General Financial Rules, 2017 and also in accordance with the instructions contained in the Department of Expenditure's O.M. No. 7(2) E. Coord/2007 dated 17.09.2007 and instructions issued by higher formations from time to time.

8. This order comes into force with immediate effect and will be subject to the conditions and limitations indicated in the annexure thereto, under each item of expenditure. Powers where not delegated are vested with the Head of the Department. This order shall remain in force until further orders or amendments that may be issued.

Signed by Narayanaswamy G

Date: 10-04-2024 18:23:56

(G. NARAYANASWAMY)
PR.ADDITIONAL DIRECTOR GENERAL
NACIN, PALASAMUDRAM

Copy to:

The PS to Director General, NACIN Palasamudram

The Asst. Commissioner(Admn.), NACIN, Palasamudram

The Chief Accounts Officer, NACIN, Palasamudram

The Pay and Accounts Officer, Central Tax, Bengaluru

Administration (Standing) Order No. /2024 dated: .04.2024

NATIONAL ACADEMY OF CUSTOMS INDIRECT TAXES AND NARCOTICS, PALASAMUDRAMAnnexure – IRE-DELEGATION OF FINANCIAL POWERS OF THE HEAD OF DEPARTMENT (HOD)
TO THE HEAD OF OFFICE

Sl. No.	Sl. No. in O.M.	Item of Expenditure	Powers delegated to HODs by the CBEC vide O.M. No.15/6/2008-IFU-III (EC) dated 15.09.2011	Extent of powers now re-delegated to the Head of the Office	Remarks
1	2	3	4	5	6
<u>POWERS UNDER ANNEXURE TO SCHEDULE V</u>					
1	1	<u>Write-off of losses: -</u> 1. Loss of revenue or irrecoverable loans and advances. 2. Deficiencies and depreciation in the value of stores (other than motor vehicle) included in the stock and other accounts. 3. Irrecoverable loss of stores or of public money	The details of powers available to Chief Commissioners/ Director General and Commissioners/Directors in all these three sub-heads may be seen Schedule-VII of DFPRs.		--
1	2.2	Conveyance Hire Charges	Full Powers	Full Powers	As per Delegation of Financial Power Rules, 1978 & provisions of GFR 2017
2	2.3	Electric, Gas and water charges	Full Powers	Full Powers	
3	2.4	Fixtures and furniture purchase and repairs	Full Powers	Rs. 10 Lacs per annum	
4	2.5	Freight and Demurrage/ wharf age charges	Full Powers	--	

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5	2.6	Hire of Office furniture, fans, heaters, coolers, clocks, call bells etc.,	Full Powers	--	
6	2.7	Legal Charges	Full Powers	Full Powers	
<u>Motor Vehicles:</u>					
7(a)	2.8 (ii)	Replacement hiring in lieu of regularly (mature) condemned vehicle	Full Powers	--	Subject to GFR 2017 and instructions issued from time to time
	2.8 (iv)	Replacement purchase in lieu of mature or premature condemned vehicle	As per the instruction issued by Ministry of Finance vide F.No.03(1)/E-IIA/2009 dated 6 th August, 2014		
7(b)	2.8 (v)	Maintenance, upkeep and repairs of vehicles.	Full Powers	(i) Up to Rs. 2.5 lacs per month (Fuel & Maintenance) (ii) Up to Rs. 2.5 lacs per month for hiring charges (initial approval from Commissioner to be obtained for hiring of vehicles / entering into contract)	As per delegation of Financial Power Rules 1978 and Provisions of GFR 2017 and other instructions issued from time to time.
8(a)	2.8 (vi)	Mature and premature condemnation of vehicles	Full Powers for mature condemnation. The department has to be approached for pre-mature condemnation		
9	2.9	Municipal rates and taxes	Full Powers	Full Powers	
10	2.10	Repair and maintenance work in buildings owned by the department. (Minor works)	Rs.30 lakh per annum.	Rs.15 lakh per annum.	
11	2.11	Provision of DG Set	Rs. 15 lakh per annum per building for each 'Head of Department' for purchase of DG set Works Manual and guidelines for essential and non-essential loads for DG sets.	--	
13	2.13	Original works (through CPWD) on Department land and buildings. (Only in cases where funds are provided by MOUD).	1 Crore 'Original works for office Accommodation only' delegated to the Chief Commissioners of CBEC & CBDT vide OM issued from F.No.15/6/2008-IFU-III dated 01.11.2012		

15	2.16	Post and Telegraphs Charges	Full Powers	Full Powers	
16	2.17	Printing and Binding	(i) Full Powers to HODs in case printing is done in Govt. Press or through Directorate of Printing.	Full Powers	
			(ii) Rs. 1 Lac per annum. Through private party including cost of paper and binding.	Ro. 50,000 per annum subject to conditions specified in Column 4	
<u>Publications:-</u>					
17	2.18	(i) Official (ii) Non-Official (includes purchase of books, newspapers and periodicals etc.,)	Full Powers.	Rs. 5,00,000 per annum	
18	2.19	Repair to and removal of machinery (Where expenditure is not of capital nature)	Full Powers		
19	2.21	Staff Paid from contingencies	Full Powers (only for casual engagement for short duration)	Up to Rs. 10,000 per month (only for casual engagement for short duration)	
20	2.22	Purchase of stationery (includes list of items mentioned at Appendix-9 petty stationary & purchase of rubber stamps & Office seals)	Up to Rs.10 Lacs per annum	Up to Rs. 5 Lacs per annum	As per Delegation of Financial Power Rules, 1978 & provisions of GFR 2017, & other instructions issued from time to time will apply
21	2.23	Stores required for works.(perishables)	Full Powers	Full power	
22	2.25	Telephone charges	Full Powers	Full Powers	
23	2.26	Tents and Camp furniture	The position of allocation of financial powers to HODs from the powers available with the Department, as prevailing before the issue of Department of Expenditure Notification No.1(11)/E.II(A)/2003 dated 16.09.03 will continue.		

24	2.27	All Office equipment including Typewriters, dedicated word processors, calculators, electronic typewriters, intercom equipment, electronic stencil cutters, photocopiers, copy machine etc.,	Full Powers	Upto Rs. 10 Lacs per annum	As per Delegation of Financial Power Rules, 1978 & provisions of GFR 2017, & other instructions issued from time to time will apply
25	2.28	Departmental and inter-departmental meetings, conferences, seminars, receptions and workshops.	Full powers. (As per Ministry's O.M. No.7(3)E-Coord/2013 dated 6.05.2015 for Serving refreshments/ working lunch when such meetings start in the forenoon and continue beyond lunch time. The holding of meetings, conference, seminars, workshops etc, in hotels should be avoided.)	Rs. 50,000/- on each occasion subject to conditions specified in Col.4	
26	2.30	Expenditure on visit of Parliament Committee	The guidelines of Ministry of Parliamentary Affairs (circulated by D/O Revenue (Parliament Cell) vide Dy.No.906/2005-Parl. Dated 13.07.05) provides for the manner of incurring of such expenditure and also that such expenses will be borne from the grants of Secretariat of Lok Sabha / Rajya Sabha.		
27	3	Other items of contingent expenditure	Recurring – Rs.1,00,000 per annum in each case	Recurring – Rs.50,000 per annum in each case	
28	5.	Advertising and publicity by CBDT & CBEC	Upto Rs.1 Lac per annum subject to the condition that the expenditure will be incurred following the relevant instructions and guidelines on the subject.	Rs. 50,000/- subject to conditions specified in Col.4	
29	7.	Outsourcing of Services	Rs. 1 crore per annum, for cities other than 4 metro cities viz. Delhi, Mumbai, Chennai & Kolkata. It is to be ensured that there is no liability on Govt. towards permanent employment to the personnel engaged by the service providers.	Rs. 50 Lacs per annum subject to approval of the Commissioner/HOD, before entering into contract with Service Provider	

Computers:-					
30 (a)	2.14 (i)	Site preparation of Computers / installation	Rs. 5 Lacs / year	--	As per Delegation of Financial Power Rules, 1978 & provisions of GFR 2017, & other instructions issued from time to time will apply
30 (b)	2.14 (ii)	Maintenance of Site for Computers	Rs. 5 Lacs / year	--	
30 (c)	2.14 (iii)	AMC of Computers (Hardware) excluding sites	Rs. 10 Lacs / year (non PSU)	Rs. 3 Lacs per annum	
30 (d)	2.14 (iv)	Training in computers in India	Rs. 5 Lacs / year	--	
30 (e)	2.14 (v)	Purchase / Procurement of Personal Computers / Hardwares	Rs. 15 Lacs / year	10 lacs per annum	
30 (f)	2.14 (vi)	Software development and website related expenditure	Rs. 2 Lacs / year	--	
POWERS TO INCUR EXPENDITURE UNDER SCHEDULE VI					
32	4.	Miscellaneous Expenditure	Recurring – Rs.10,000 per annum in each case.	Recurring – Rs.5,000 per annum in each case.	As per delegation of Financial Power Rules 1978
			Non-recurring - Rs. 20,000 in each case	Non-recurring - Rs. 10,000 in each case	
“OTHER CHARGES (Charged)”					
33	6.	Incurring expenditure on implementation of court orders	Rs.20,000/- in each case (Non-recurring)	Rs.20,000/- in each case (Non-recurring)	--

Administration (Standing) Order No. /2024 dated: .04.2024

NATIONAL ACADEMY OF CUSTOMS INDIRECT TAXES AND NARCOTICS, PALASAMUDRAM

Annexure –II

RE-DELEGATION OF FINANCIAL POWERS OF THE HEAD OF DEPARTMENT (HOD)
TO THE HEAD OF OFFICE

Sl. No.	Item of Expenditure	Powers delegated to HODs by the CBEC vide O.M. No.15/6/2008-IFU-III (EC) dated 15.09.2011	Extent of powers now re-delegated to the Head of the Office		Remarks
1	2	3	4	5	6
1.	Honorarium (under F.R. 46)	Rs. 2,500 per year per Officer	--		--
2.	GPF Advance / Withdrawals under Rule 12 & 15 of of GPF Rules in respect of Group A / B / C / D Officers	Full Powers	Upto Rs. 2 Lacs in each case		
3.	Reimbursement of Children Education Allowance	Full Powers	Full Powers		--
4	House Building Advance	Full Powers	---		--
5	Computer Advance	Full Powers	---		--

Pr. Additional Director General
NACIN, Palasamudram

Administration (Standing) Order No. /2024 dated: .04.2024

NATIONAL ACADEMY OF CUSTOMS INDIRECT TAXES AND NARCOTICS, PALASAMUDRAMAnnexure – IIIRE-DELEGATION OF FINANCIAL POWERS OF THE HEAD OF DEPARTMENT (HOD)
TO THE HEAD OF OFFICEDelegation of Powers under Object Head “Medical Treatment”

Sl. No.	Particulars	Powers delegated to HODs as per the relevant Rules	Powers Delegated to:	Remarks / Authority
			Head of Office at Headquarters	
1		2	3	4
1.	Sanction of Reimbursement of Medical Claims			
	Normal Course i.e. non-emergency case in respect of all Employees	Upto Rs. 5 Lacs	Upto Rs. 5 Lacs	Appendix XII of CS (MA) Rules
2 (i)	In emergency case in respect of Employees covered under CGHS	Upto Rs. 5 Lacs	--	MH & FW OM No. 1967/2013/DEL/CGHS/SZ/D52-CGHS(P) dated 10.12.2015
2(ii)	In emergency case in Respect of employees Covered under AMA	Upto Rs. 5 Lacs	--	Appendix VIII of CS (MA) Rules
3	Sanction of Medical Advance			
(i)	Inpatient treatment - for those covered under CGHS/AMA	Upto Rs. 5 Lacs	Upto Rs. 5 Lacs	MH&FWOM No.S-11011/20/2014-CGHS(P)/EHSS dated 23.11.2016
(ii)	Out patient treatment- for those covered under CGHS/AMA	Upto Rs. 5 Lacs	Upto Rs. 5 Lacs	For IPD-90% of the estimate amount for all treatments, irrespective of major or minor disease For OPD-90% of the estimate amount provided the total estimate for OPD treatment including test /investigations is more than Rs. 10,000/-

Pr. Additional Director General
NACIN, Palasamudram

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NATIONAL ACADEMY OF CUSTOMS INDIRECT TAXES AND NARCOTICS, PALASAMUDRAMAnnexure – IVRE-DELEGATION OF FINANCIAL POWERS OF THE HEAD OF DEPARTMENT (HOD)
TO THE HEAD OF OFFICE

In suppression of all earlier Orders regarding Delegation of Powers to the 'Head of Office following powers are delegated for sanction of Leave in respect of Central Tax Bangalore North West Commissionerate, Bengaluru (Headquarters / Divisional Offices) in terms of First Schedule to Rule 3 (c) of CCS (Leave) Rules 1972:

Sl. No.	Particulars	Powers of Head of Department	Powers now delegated to
			Head of Office (Headquarters)
1.	All kinds of Leave (Except Study Leave & Child Care Leave)	Full Powers	<p><i>(a) All Kinds of Leave, except Study Leave / Extra Ordinary Leave / Child Care Leave: on the recommendation of the Supervisory officer)</i></p> <p><i>(i)</i> Up to 10 days in respect of Deputy/Assistant Commissioner.</p> <p><i>(ii)</i> Up to 30 days in respect of Group 'B' (Gazetted) Officers.</p> <p><i>iii)</i> Full powers in respect of Group 'B' (Non-Gazetted) & Group 'C' (ministerial and Ministerial) Officers.</p>
			<p><i>(b) Extra Ordinary Leave: (on the recommendation of the Supervisory officer)</i></p> <p><i>i)</i> Upto 30 days in respect of Group 'B' (Non-Gazetted) & 'C' Officers.</p> <p><i>ii)</i> Full powers in respect of Havaldars / Head Havaldars / MTS.</p>
1.	Child Care Leave)	Full Powers	<p><i>i)</i> Upto 30 days in respect of Group 'B' (Gazetted) Officers.</p> <p><i>ii)</i> Upto 60 days in respect of Group 'B' (Non-Gazetted) & Group 'C' Officers.</p>

Administration (Standing) Order No. /2024 dated: .04.2024

NATIONAL ACADEMY OF CUSTOMS INDIRECT TAXES AND NARCOTICS, PALASAMUDRAMAnnexure – VDELEGATION OF POWERS REGARDING SANCTION OF TRAVELLING ALLOWANCE (TRANSFER / TOUR)
& LEAVE TRAVEL CONCESSION (Hometown / Anywhere in India) CLAIMS

In suppression of all earlier Orders issued on the subject, the following Authorities are declared as the respective Controlling Officers for Travelling Allowance purposes under Rule S.R. 191 & 194. They shall sanction and countersign all the Bills relating to Travelling Allowance (Transfer / Tour) & Leave Travel Concession (Hometown / Anywhere in India) claims as detailed hereunder:

Sl. No.	Subject	Powers of Head of Department	Powers now delegated to respective Controlling Officer	Remarks
			Head of Office (Headquarters)	
1.	Sanction & Countersigning of Transfer / Tour Travelling Allowance & LTC (Hometown / Anywhere in India) Claims	Full Powers	For all Group A/B/C/Officers up to the Rank of DD/AD as the case may be	Powers not delegated are vested with HOD as per Rules
2.	Sanction of Transfer / Tour Travelling Allowance & LTC (Hometown / Anywhere in India) Advance	Full Powers	For all Group A/B/C/Officers up to the Rank of DD/AD as the case may be	

- The tour program of the Joint Director/Additional Director to be approved by the Joint Secretary, i.e the Principal Addittional Director General / Additional Director General. The Tour programme of the Assistant Director/Deputy Director will be approved by their controlling Officers.
- All these delegated powers are subject to amendments if any, to the relevant Rules / Orders / Instructions that may be issued by the Government of India from time to time.

Signed by Narayanaswamy G
Date: 10-04-2024 18:22:41

Pr. Additional Director General
NACIN, Palasamudram