

Institute of Company Secretaries of India
Delegation of Financial Powers at Headquarters

Sl.	Nature of Delegation	Competent Authority/Delegate
1	Bank accounts for HQs a. Opening / Closure of bank accounts b. Change in authorised signatories for operation of bank accounts	Council EC
2	Budget a. Seeking budgetary requirement from ROs, COs, Directorates, and COEs b. Draft budget for consideration of FC c. Recommendation of draft budget to EC d. Recommendation of draft budget to Council e. Recommendation to EC for modification/revision of budget f. Approval for modification up to 20% in an head of the approved budget g. Recommendation for modification in excess of 20%/revision of budget to Council h. Approval of budget/modification in excess of 20% / revision in budget i. Estimate for a programme	JD of F&A HOD of F&A FC EC FC EC EC Council Committee concerned, if any, otherwise concerned HOD
3	Auditor (internal auditor and statutory auditor) a. Recommendation for appointment of auditor to FC b. Recommendation for appointment of auditor to EC c. Recommendation for appointment of auditor to Council d. Approval of appointment of auditor	HOD of F&A FC EC Council
4	Accounts a. Finalisation of the annual accounts b. Recommendation of annual accounts to FC c. Recommendation of annual accounts to Council d. Approval of annual accounts e. Signing of Accounts	HOD of F&A HOD of F&A FC Council President, VP, Members of Council, Secretary, CE and

	f. Publication of the annual accounts in the gazette	HOD of F&A HOD of F&A
5	<p>Prescription of fees related to:-</p> <p>a. Registration of students</p> <p>b. Enrolment/Examination of students</p> <p>c. Any other service to students / Members</p> <p>d. Membership of Institute</p> <p>e. Programme</p>	<p>Council</p> <p>Council</p> <p>CE and ratified by EC within six months</p> <p>Council</p> <p>Committee Concerned, if any, otherwise concerned HOD</p>
6	<p>Pricing for</p> <p>a. Prospectus</p> <p>b. Study material</p> <p>c. Text books</p> <p>d. Guidance notes</p> <p>e. Journals</p> <p>f. Other publications</p>	<p>TEFC</p> <p>TEFC</p> <p>TEFC</p> <p>PDC</p> <p>PDC</p> <p>CE</p>
7	<p>I. Approval for domestic travels of</p> <p>a. President / Vice President</p> <p>b. Council Members</p> <p>c. Secretary</p> <p>d. CE</p> <p>e. HoD</p> <p>f. Other employees</p> <p>g. Outside experts/Committee members in economy class</p> <p>h. Outside experts/Committee members in business class</p> <p>II. Approval for overseas travels</p> <p>III. Approvals for travels (domestic / overseas) where cost is not borne by Institute</p>	<p>Self</p> <p>President (travel for the meetings of the Council and Committees of the Council shall be deemed to have approval of the President)</p> <p>President</p> <p>Secretary</p> <p>CE</p> <p>HOD concerned</p> <p>Secretary</p> <p>President</p> <p>Council</p> <p>Reporting Officer not less than HoD</p>

8	Engagement of experts/consultants (other than lawyers and examination related experts) <ul style="list-style-type: none"> a. Per assignment <ul style="list-style-type: none"> a. \geq Rs.10,000 b. $<$ Rs.10,000 b. Per year <ul style="list-style-type: none"> a. \geq Rs.1,00,000 b. $<$ Rs.1,00,000 	CE (through HOD of HR) HOD of HR CE (through HOD of HR) HOD of HR
9	Engagement of lawyers <ul style="list-style-type: none"> a. Per assignment <ul style="list-style-type: none"> a. \geq Rs.10,000 b. $<$ Rs.10,000 b. Retainership per year <ul style="list-style-type: none"> a. $>$Rs.1,50,000 b. \geq Rs.1,00,000 $<$Rs.1,50,000 c. $<$ Rs.1,00,000 	CE (through HOD of LA) HOD of LA EC President Secretary
10	Engagement of paper Setters, Examiners, etc. per assignment <ul style="list-style-type: none"> a. $<$ Rs.10,000 b. \geq Rs.10,000 Engagement of Examination Centre	HoD of Exam CE (through HOD of Exam) HOD of Exam
11	Approval for purchases (other than immovable property) <ul style="list-style-type: none"> a. Purchases required specifically for a programme, within the approved estimate (material, kits, venue, food, travel, etc.) b. Purchases for Rs. in lakh <ul style="list-style-type: none"> a. \geq 1000 b. \geq 50 $<$ 1000 c. \geq 30 $<$ 50 d. \geq 05 $<$ 30 e. \geq 02 $<$ 05 f. \geq 0.2 $<$ 02 g. $<$ 0.2 	HOD concerned EC Committee concerned Secretary CE JS (SG) of Purchase Deptt. HOD of Purchase Deptt. Director of concerned Directorate

	<p>c. Advertising</p> <p>a. \leqRs.1,00,000</p> <p>b. $>$ 1,00,000 \leq 5,00,000</p> <p>c. $>$ 5,00,000</p>	<p>HOD of Dte. of Corp. Communication</p> <p>CE</p> <p>Secretary</p>
12	<p>Approval for purchase of immovable property (Including new/additional construction, renovation/refurbishing / structural repairing) of HQs, COE, RO and CO</p> <p>a. Recommendation for purchase</p> <p>b. Approval for purchase</p> <p>c. Taking premises on rent</p> <p>(i) \leq Rs.50,000 per month upto 11 months</p> <p>(ii) Others</p>	<p>EC</p> <p>Council</p> <p>CE</p> <p>EC</p>
13	Approval for purchases for students / members, such as, e-library, insurance	Committee concerned
14	<p>Approval for purchases for Library books (Rs./per book)</p> <p>a. \leq 5000</p> <p>b. \geq 5000</p>	<p>HOD of Academics</p> <p>CE</p>
15	<p>Approval / Nomination of employees (Per employee) for trainings, seminar, etc. in India</p> <p>i. \geq Rs.10,000</p> <p>ii. $<$ Rs.10,000</p>	<p>CE (through HOD of HR)</p> <p>HOD of HR</p>
16	<p>Approval for honorarium to outside expert (other than those specified elsewhere)for per session/day</p> <p>i. \geq Rs.5,000</p> <p>ii. $<$ Rs.5,000</p>	<p>CE (through HOD of HR)</p> <p>CE</p>
17	Approval for donations to PM's National Relief Fund or for any other purpose	Council
18	<p>Recommendation to F&A to release payment (Rs. lakh) for purchases, after approval for purchase</p> <p>a. \geq 100</p> <p>b. \geq 10 $<$ 100</p> <p>c. \geq 01 $<$ 10</p> <p>d. $<$ 01</p>	<p>CE</p> <p>JS (SG) of Directorate which placed the PO</p> <p>HOD of Directorate which placed the PO</p> <p>Director of Directorate which placed the PO</p>

19	<p>Recommendation to F&A to release payment (Rs.) related to employment to an employee</p> <p>a. $\geq 2,00,000$ b. $\geq 1,00,000 < 2,00,000$ c. $\geq 50,000 < 1,00,000$ d. $< 50,000$</p>	<p>CE HOD of HR Director of HR JD of HR</p>
20	<p>Recommendation to F&A for refunds (Rs.)</p> <p>a. $\geq 5,00,000$ b. $\geq 1,00,000 < 5,00,000$ c. $\geq 10,000 < 1,00,000$ d. $< 10,000$ e. Refund of security deposits / earnest money irrespective of the amount f. Refunds to students / members irrespective of the amount</p>	<p>Council EC CE HOD HOD HOD</p>
21	<p>Recommendation/Release of payment for statutory dues / committed expenses</p> <p>a. Ground rent, property tax, dues to municipal bodies, etc. b. Income Tax, Service Tax, etc. c. Insurance, water charges, electricity bill, telephone, rent, etc.</p>	<p>JD of concerned Directorate JD of concerned Directorate JD of concerned Directorate</p>
22	<p>Recommendation/Release of payment (Rs.) for abnormal statutory dues, penalties & fines</p> <p>a. $\geq 50,000$ b. $\geq 10,000 < 50,000$ c. $< 10,000$</p>	<p>President Secretary CE</p>
23	<p>Release of payment (Rs.) by F&A to outsiders on the recommendation of competent authority</p> <p>a. $\geq 5,00,00,000$ b. $\geq 1,00,00,000 < 5,00,00,000$ c. $\geq 20,00,000 < 1,00,00,000$ d. $\geq 1,00,000 < 20,00,000$ e. $< 1,00,000$</p>	<p>Secretary CE JS (SG) of F&A HOD of F&A JD of F&A</p>
24	<p>Settlement/reimbursement of claims (Rs.) by F&A to employees, on the recommendation of other Directorates or otherwise</p>	

	a. $\geq 50,000$ b. $< 50,000$	HOD of F&A DD of F&A
25	Approval for write off old debts and unserviceable assets, debts, dues etc. (Rs.) a. $\geq 5,00,000$ b. $\geq 50,000 < 5,00,000$ c. $< 50,000$	Council EC Secretary
26	Settlement of disputed claims (Rs.) a. $\geq 5,00,000$ b. $\geq 50,000 < 5,00,000$ c. $< 50,000$	Council EC Secretary
27	Investments of surplus funds (Rs.) a. $\geq 10,00,000$ b. $< 10,00,000$	Investment Committee of HODs HOD of F&A
28	Recommendation to F&A to release Payments to ROs/COs Release of payment by F&A to ROs and COs on the basis of Recommendation	Concerned HOD Director of F&A
29	Advance Payment (Other than employees) a. $\geq \text{Rs.}1,00,000$ b. $< \text{Rs.}1,00,000$	CE HOD concerned
30	Borrowing / Overdrafts a. $\geq \text{Rs.}1,00,000$ b. $< \text{Rs.}1,00,000$	EC CE
31	Expenditure / payment for conducting of Examn. / Result Processing – i. Daily Wages ii. Conveyance for delivery of examn. material and delivery / pick-up of answer sheets locally iii. Payment to General Observers iv. Conveyance / refreshment to daily wage earners for late sitting v. Emergency purchases – ropes, fevicol etc.	HoD of Directorate of Examn.

32	Imprest to Directorates	JD - F & A
33	Advance (on recommendation of concerned HoD) a. Upto Rs. 50,000/- b. Above Rs. 50,000/-	HoD (F&A) CE
34	Hiring of Vehicles for official purposes - for Council / Council Committees / other Boards, Groups, Committees' meetings (on recommendation of JD of the concerned Directorate) NOTE : In case of exigency, HoD concerned may hire vehicle.	AD (Admn.)
35	Hospitality (Food / refreshment) for official invitees / guests (e.g. examiners, paper setters, consultants, auditors, advocates, reviewers, outside experts etc.)	Concerned HoD
36	Contingencies	Concerned HoD within monthly limit approved by CE for respective Department.
37	Any other, not covered by the above a. \geq Rs.1,00,000 b. $<$ Rs.1,00,000	EC Secretary

Note:

- a. The powers and functions delegated to an officer / authority under this order can be exercised by any officer / authority of the same / higher in grade, rank or position to it.
- b. The due procedure, wherever required, under the Purchase Manual must be followed before approval by the competent authority.
- c. The purchases must be made within the approved budget.

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DELEGATION OF FINANCIAL POWERS - REGINAL COUNCILS, A+ & A GRADE CHAPTERS OF THE ICSI

Sl.	Nature of Delegation	Competent Authority/Delegate
1	Bank Accounts: a. Opening / Closure of bank accounts b. Change in authorised signatories for operation of bank accounts	Regional Council / Managing Committee Regional Council / Managing Committee
2	Budget: a. Draft budget for consideration of FC b. Recommendation of draft budget to RC c. Recommendation to Council for Modification/Revision of budget d. Approval of budget/modification in excess of 20% / revision in budget e. Approval of Estimate Budget for a programme	EO / OFFICE IN-CHARGE FC FC Regional Council / Managing Committee Committee Concerned, if any. Otherwise Chairman
3	Auditor (internal auditor and statutory auditor): a. Recommendation for appointment of auditor to FC b. Recommendation for appointment of auditor to Regional Council / Managing Committee c. Approval of appointment of internal auditor / recommendation for the appointment of statutory auditors d. Approval for appointment of Statutory Auditors	EO / OFFICE IN-CHARGE FC Regional Council / Managing Committee AGM of the Regional Council / Managing Committee
4	Accounts: a. Preparation of the annual accounts b. Recommendation of annual accounts to FC c. Recommendation of annual accounts to Regional Council / Managing Committee d. Approval of annual accounts e. Signing of Accounts f. Publication of the annual accounts	EO / OFFICE IN-CHARGE / RD EO / OFFICE IN-CHARGE / RD FC Regional Council / Managing Committee Chairman, Vice-Chairman, Regional Council / Managing Committee Members & EO / OFFICE IN-CHARGE EO / OFFICE IN-CHARGE / RD
5	Fee for : a. Oral Tuition – Fee b. Programs relating to Students: - SIP, EDP, PDP & MSOP c. Library Annual Fee, Security Deposit & Fine etc., d. Purchase of Library Books e. Programmes relating to Members: -	Committee Concerned, if any. Otherwise Regional Council / Managing Committee -do- Library Committee / otherwise Chairman -do- PDPCC, otherwise Chairman
6	Fixing prices of Publications of Regional Council	Research & Publication Committee; otherwise Regional Council
7	Approval for travels: a. Chairman b. Regional Council / Managing Committee Members c. Executive Officer d. Other employees e. Overseas travel of Chairman and Regional Council Member] f. Overseas travel of HOD]	Self as per guidelines of HQ Chairman as per Guidelines of HQ Chairman EO / OFFICE IN-CHARGE /RD Recommendation of Regional Council / Managing Committee and approval by the Central Council.

	<p>g. Overseas travel of other employees]</p> <p>h. Outside experts/Committee members in IIAC/I AC/ economy class</p> <p>i. Outside experts/Committee members in business class</p>	<p>Chairman</p> <p>Regional Council / Managing Committee</p>
8	<p>Engagement of experts/consultants (other than lawyers):</p> <p>a. Per assignment</p> <p>≤ 5,000</p> <p>> 5,000 ≤25,000</p> <p>>25,000</p> <p>b. Per year</p>	<p>EO / OFFICE IN-CHARGE / RD</p> <p>Chairman</p> <p>Regional Council / Managing Committee</p> <p>Regional Council / Managing Committee</p>
9	<p>Engagement of lawyers:</p> <p>a. Per assignment</p> <p>≤ 5,000</p> <p>> 5,000 ≤25,000</p> <p>>25,000</p> <p>b. Retainership per year</p>	<p>EO / OFFICE IN-CHARGE /RD</p> <p>Chairman</p> <p>Regional Council / Managing Committee</p> <p>Regional Council / Managing Committee (All litigation matters to be referred to HQ)</p>
10	<p>Approval for purchases (other than immovable property) within the approved budget</p> <p>a. Purchases required specifically for a programme (material, kits, venue, food, travel, etc.)</p> <p>b. Purchases for (Rs.) after the due procedure</p> <p>i. ≤ 50,000</p> <p>ii. >50,000≤1,00,000</p> <p>iii. >1,00,000</p>	<p>Committee / otherwise Chairman</p> <p>EO / OFFICE IN-CHARGE /RD</p> <p>Chairman</p> <p>Regional Council / Managing Committee</p>
11	<p>Approval for purchase of immovable property (Including new/additional construction, renovation/refurbishing / structural repairing) of RO's, after the due procedure and within the approved budget.</p> <p>a. Recommendation for Purchase</p> <p>b. Approval for purchase</p> <p>c. Maintenance</p> <p>d. Taking premises on Rent</p>	<p>Regional Council / Managing Committee</p> <p>Central Council</p> <p>EO / OFFICE IN-CHARGE /RD</p> <p>Regional Council / Managing Committee with the approval of HQ</p>
12	<p>Honorarium to outside expert (other than those specified elsewhere) for per session/day</p> <p>a. ≤5,000</p> <p>b. >5,000</p>	<p>EO / OFFICE IN-CHARGE /RD</p> <p>Chairman</p>
13	<p>Donations to CSBF /PM's National Relief Fund</p>	<p>Regional Council / Managing Committee</p>
14	<p>Recommendation to Accounts Cell to release payment (Rs.) for purchases, after approval for purchase</p> <p>a. ≤50,000</p> <p>b. >50,000</p>	<p>EO / OFFICE IN-CHARGE /RD</p> <p>Chairman</p>
15	<p>Recommendation to Accounts Cell for refunds (Rs.) of Fee & Security Deposit</p> <p>a. ≤50,000</p>	<p>EO / OFFICE IN-CHARGE /RD</p>

	b. >50,000	Chairman
16	Recommendation / Release of payment for normal statutory dues / Committed expenses: a. Ground rent, Property tax, dues to Municipal bodies, etc. b. Income Tax, Service Tax etc. c. Insurance, Water charges, Electricity bill, Telephone, Rent etc.,	EO / OFFICE IN-CHARGE /RD EO / OFFICE IN-CHARGE /RD EO / OFFICE IN-CHARGE /RD
17	Recommendation / Release of payment (Rs.) for abnormal statutory dues, penalties & fines a. <10,000 b. ≥10,000<25,000 c. ≥25,000	EO / OFFICE IN-CHARGE /RD Chairman Regional Council / Managing Committee
18	Release of payment (Rs.) by Accounts Cell to outsiders on the recommendation of competent authority a. 50,000 b. ≤ 50,000	Chairman EO / OFFICE IN-CHARGE /RD
19	Approval for write off old debts and unserviceable assets, debts, dues etc. (Rs.)	Regional Council / Managing Committee
20	Settlement of disputed claims (Rs.)	Regional Council / Managing Committee
21	Investments of surplus funds (Rs.) a. ≤10,00,000 b. >10,00,000	EO / OFFICE IN-CHARGE /RD Chairman
22	Recommendation & approval to Accounts Cell to release Payments to HQrs / Chapters Release of payment by Accounts Cell to HQrs. / Chapters on the basis of Recommendation	EO / OFFICE IN-CHARGE /RD AD
23	Advance Payment (Other than employees and for programmes) a. <25,000 b. ≥ 25,000 <50,000 c. ≥50,000	EO / OFFICE IN-CHARGE /RD Chairman Regional Council / Managing Committee
24	Advance Payment for programmes a. < 25,000 b. ≥25,000 <1,00,000 c. ≥1,00,000<2,00,000 d. 2,00,000 or above	EO / OFFICE IN-CHARGE /RD Chairman Concerned Committee Regional Council / Managing Committee
25	Borrowing / Overdrafts	With prior approval Central Council on the recommendation of the Regional Council
26	Any other, not covered by the above	Chairman upto the financial implication of Rs. 50,000 and beyond that Regional Council / Managing Committee

Note:

- a. The powers and functions delegated to an officer / authority under this order can be exercised by any officer / authority of the same / higher in grade, rank or position to it.
- b. The due procedure, wherever required, under the Purchase Manual must be followed before approval by the competent authority.
- c. The purchases must be made within the approved budget.

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DELEGATION OF FINANCIAL POWERS – B, C & D GRADE CHAPTERS OF THE ICSI

Sl.	Nature of Delegation	Competent Authority/Delegate
1	Bank Accounts: c. Opening / Closure of bank accounts d. Change in authorised signatories for operation of bank accounts	Managing Committee Managing Committee
2	Budget: j. Draft budget for consideration of FC k. Recommendation of draft budget to Managing Committee l. Recommendation to Managing Committee for Modification/Revision of budget m. Approval of budget/modification in excess of 20% / revision in budget n. Approval of Estimate Budget for a programme-	EO / OFFICE IN-CHARGE FC FC Managing Committee Committee Concerned, if any. Otherwise Chairman
3	Auditor (internal auditor and statutory auditor): e. Recommendation for appointment of auditor to FC f. Recommendation for appointment of auditor to Managing Committee g. Approval of appointment of internal auditor / recommendation for the appointment of statutory auditors h. Approval for appointment of Statutory Auditors	EO / OFFICE IN-CHARGE FC Managing Committee AGM of the Chapter Concerned
4	Accounts: g. Preparation of the annual accounts	EO / OFFICE IN-CHARGE

	<ul style="list-style-type: none"> h. Recommendation of annual accounts to FC i. Recommendation of annual accounts to Managing Committee j. Approval of annual accounts k. Signing of Accounts 	<p>EO / OFFICE IN-CHARGE FC Managing Committee Chairman, Vice-Chairman, Secretary, Treasurer, Managing Committee Members & EO / OFFICE IN-CHARGE</p>
	<ul style="list-style-type: none"> l. Publication of the annual accounts 	EO / OFFICE IN-CHARGE/Chairman
5	Fee for : <ul style="list-style-type: none"> f. Oral Tuition – Fee g. Programs relating to Students: - SIP, EDP, PDP & MSOP h. Library Annual Fee, Security Deposit & Fine etc., i. Purchase of Library Books j. Programmes relating to Members: - 	<p>Committee Concerned Otherwise Managing Committee. -do- -do- -do- PDPCC , otherwise CHAIRMAN</p>
6	Fixing prices of Publications of Chapters:	Research & Publication Committee; otherwise Managing Committee
7	Approval for travels: <ul style="list-style-type: none"> i. Chairman j. Managing Committee Members k. Executive Officer l. Other employees <ul style="list-style-type: none"> m. Overseas travel of Chairman and Managing Committee Member] n. Overseas travel of HOD] o. Overseas travel of other employees] <ul style="list-style-type: none"> p. Outside experts/Committee members in IIAC/IAC/ economy class q. Outside experts/Committee members in business class 	<p>Self as per guidelines of HQ Chairman as per Guidelines of HQ Chairman EO / OFFICE IN-CHARGE</p> <p>Recommendation of Managing Committee of the chapters and approval by the Regional Council and HQ</p> <p>Chairman Managing Committee</p>
8	Engagement of experts/consultants (other than lawyers): <ul style="list-style-type: none"> c. Per assignment <ul style="list-style-type: none"> ≤ 2,500 > 2,500 ≤ 10,000 > 10,000 d. Per year 	<p>EO / OFFICE IN-CHARGE Chairman Managing Committee</p> <p>Managing Committee</p>
9	Engagement of lawyers: <ul style="list-style-type: none"> c. Per assignment <ul style="list-style-type: none"> ≤ 2,500 > 2,500 ≤ 10,000 > 10,000 d. Retainership per year 	<p>EO / OFFICE IN-CHARGE Chairman Managing Committee</p> <p>Managing Committee (All litigation matters to be referred to HQ through Regional Council)</p>
10	Approval for purchases (other than immovable property) within the approved budget <ul style="list-style-type: none"> d. Purchases required specifically for a programme (material, kits, venue, food, travel, etc.) 	Concerned Committee / otherwise Chairman

	<p>e. Purchases for (Rs.) after the due purchase procedure</p> <p>iv. $\leq 10,000$</p> <p>v. $>10,000 \leq 25,000$</p> <p>vi. $>25,000$</p>	<p>EO / OFFICE IN-CHARGE</p> <p>Chairman</p> <p>Managing Committee</p>
11	<p>Approval for purchase of immovable property (Including new/additional construction, renovation/refurbishing / structural repairing) of RO's, after the due procedure and within the approved budget.</p> <p>d. Recommendation to Regional Council for Purchase</p> <p>e. Approval for purchase</p> <p>f. Maintenance</p> <p>g. Taking premises on Rent</p>	<p>Managing Committee</p> <p>Central Council on the recommendation of Regional Council and Managing Committee</p> <p>EO / OFFICE IN-CHARGE</p> <p>Managing Committee with the approval of approval of HQ</p>
12	<p>Honorarium to outside expert (other than those specified elsewhere) for per session/day</p> <p>e. $\leq 1,000$</p> <p>f. $> 1,000$</p>	<p>EO / OFFICE IN-CHARGE</p> <p>Chairman</p>
13	Donations to CSBF	Managing Committee
14	<p>Recommendation to Accounts Cell to release payment (Rs.) for purchases, after approval for purchase</p> <p>c. $\leq 25,000$</p> <p>d. $>25,000$</p>	<p>EO / OFFICE IN-CHARGE</p> <p>Chairman</p>

15	<p>Approval / Recommendation to Accounts Cell for refunds (Rs.) of Fee & Security Deposit</p> <p>g. $\leq 10,000$</p> <p>h. $>10,000$</p>	<p>EO / OFFICE IN-CHARGE</p> <p>Chairman</p>
16	<p>Recommendation / Release of payment for normal statutory dues / Committed expenses:</p> <p>d. Ground rent, Property tax, dues to Municipal bodies, etc.</p> <p>e. Income Tax, Service Tax etc.</p> <p>f. Insurance, Water charges, Electricity bill, Telephone, Rent etc.,</p>	<p>EO / OFFICE IN-CHARGE</p> <p>EO / OFFICE IN-CHARGE</p> <p>EO / OFFICE IN-CHARGE</p>
17	<p>Recommendation / Release of payment (Rs.) for abnormal statutory dues, penalties & fines</p> <p>d. $<1,000$</p> <p>e. $\geq 1,000 <5,000$</p> <p>f. $\geq 5,000$</p>	<p>EO / OFFICE IN-CHARGE</p> <p>Chairman</p> <p>Managing Committee</p>
18	<p>Release of payment (Rs.) by Accounts Cell to outsiders on the recommendation of competent authority</p> <p>f. $> 25,000$</p> <p>g. $\leq 25,000$</p>	<p>Chairman</p> <p>EO / OFFICE IN-CHARGE</p>
19	Approval for write off old debts and unserviceable assets, debts, dues etc. (Rs.)	Managing Committee
20	Settlement of disputed claims (Rs.)	Managing Committee

21	Investments of surplus funds (Rs.) c. ≤1,00,000 d. >1,00,000	EO / OFFICE IN-CHARGE Chairman
22	Recommendation & approval to Accounts Cell to release Payments to HQrs / Regional Council / other Chapters Release of payment by Accounts Cell to HQrs. / Regional Council / Chapters on the basis of Recommendation	EO / OFFICE IN-CHARGE EO / OFFICE IN-CHARGE
23	Advance Payment (Other than employees & for programs) d. < 5,000 e. > 5,000 <25,000 f. >25,000	EO / OFFICE IN-CHARGE Chairman Managing Committee
24	Advance Payment for programs) a. <10,000 b. ≥10,000 <25,000 c. ≥25,000<50,000 d. >50,000 and above	EO / OFFICE IN-CHARGE Chairman Concerned Committee Managing Committee
25	Borrowing / Overdrafts	With prior approval Central Council on the recommendation of the Managing Committee and Regional Council
26	Any other, not covered by the above	Chairman upto the financial implication of Rs. 25,000 and beyond that Managing Committee

Note:

- a. The powers and functions delegated to an officer / authority under this order can be exercised by any officer / authority of the same / higher in grade, rank or position to it.
- b. The due procedure, wherever required, under the Purchase Manual must be followed before approval by the competent authority.
- c. The purchases must be made within the approved budget.

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