



GOVERNMENT OF GOA  
**DIRECTORATE OF HIGHER EDUCATION**

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No.Est/Delg. of Powers/190/2020/1411

Dated:- 06/03/2024

**ORDER**

In exercise of the powers conferred under Rule 12 and 14 of the Goa Delegation of Financial Powers Rules, 2008, the undersigned hereby re-delegates the powers under Annexure VI, Part-I, Section -(A); Section (B)(3) and Part (II) -Table-A of the said Rules, to the Joint Director of Accounts, Directorate of Higher Education with immediate effect until further orders.

Further, the Joint Director of Accounts, Directorate of Higher Education is also hereby authorized to convey the said approval.

This is supersession of earlier Order No. Est/Delg.of Powers/190/2020/8245 dated 15/09/2023.

**(Bhushan K. Savoikar)**  
**Director (Higher Education)**

To,  
The Joint Director of Accounts,  
Directorate of Higher Education.  
Porvorim, Goa

**Copy to:-**

1. The Director, Directorate of Accounts, Panaji, Goa
2. The Joint Director, Directorate of Accounts, South Branch, Margao-Goa.
3. The Deputy Director (Administration), Directorate of Higher Education, Porvorim, Goa.
4. All the Sections of this Directorate.
5. Guard file.
6. O/c.



Types of vehicles	Kilometers	Years
(1) Heavy commercial vehicles	4,00,000	10
(2) (a) Motor vehicles fitted with engines upto 20 H.P. (R.A.C.)	1,50,000	6 ½
(b) Motor vehicles ambulance (irrespective of H. P.)	1,00,000	4
(3) Motor cycles fitted with engines of 3.5 H.P. (R.A.C.)	1,20,000	7
(4) Motor cycles fitted with engines of less than 3.5 H.P. (R.A.C.)	1,20,000	6

(The life of a tractor shall be taken as 10,000 hours or 10 years, whichever is reached later)

(b) A Certificate is to be obtained from the competent authority to the effect that the vehicle is not fit for further economical use.

Note:- 1—Condemned vehicles to be disposed off within three months from the date of placing of fresh orders.

Note:- 2—Write off losses of cash in treasuries, whether in the course of remittance of out of treasury balance, are not governed by these rules, but are governed by the Receipt and Payment Rules, 1997, of the State Government/Central Treasury Rules.

Note:- 3—For the purpose of this Annexure, the value of stores shall be "book value".

#### ANNEXURE - VI

##### Powers of incurring contingent expenditure

(See rule 12)

Note: In the matter of incurring contingent expenditure, the authorities indicated below shall have powers respectively indicated against each, subject to rule 3:

Authority	Extent of power
(1) Secretariat Administrative Department	: Full powers in respect of matters specified in Part I and Part II of this Annexure.
(2) Secretary	: Full powers in respect of matters specified in Part I and Part II of this Annexure.
(3) Head of Department	: (a) Full powers for items specified in Part I, Section (A) of this Annexure. (b) Restricted powers for items specified in Part I, Section (B) of this Annexure. (c) Powers as per Part II-Table-A of this Annexure for all non-specified items.
(4) Heads of Offices delegated with enhanced powers by Government or by the Heads of Departments	: Powers as for Heads of Departments, except when specifically restricted by the delegating authority in respect of any item or items.
(5) Heads of Offices other than those listed at (4) above	: Powers as in Part II-Table-A of this Annexure

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**PART - I**

**Section - (A) — Items for which full powers stand delegated to the Heads of Departments.**

- (1) Charges for electricity, gas, fuel, lubricants and water.
- (2) Conveyance hire and reimbursement of hire charges.
- (3) Diet items, clothing and other related items for Government hospitals, Jails, asylums and such other institutions subject to scales laid down by competent authorities.
- (4) Freight charges, wharfage and demurrage.
- (5) Legal charges including payment of decretal/arbitration award amounts (scale of fees to Advocates, Pleaders, etc., as determined by the Law Department).
- (6) Maintenance and service contracts in respect of machinery and equipments (terms and conditions of contract to be vetted by Law Department).
- (7) Municipal rates and taxes.
- (8) Office consumer items required for working of an establishment including house-keeping objects like linen, detergents, deodorizers, floor mats, flower-pots, etc.
- (9) Office furniture and fixtures (purchase/upkeep/repairs/hire).
- (10) Postage, telegraph and telephone charges (including reimbursement of telephone charges to entitled officers).
- (11) Printing/binding and stationery (through Director of Printing and Stationery or procured from open market with NOC from that Office).
- (12) Purchase of publications, books, journals and periodicals.
- (13) Repairs and renewals of machinery/equipment (where expenditure is not of capital nature).
- (14) [Stores for petty works and those required for working of an establishment including livestock, fish, seeds, plants, feeds, fertilizers, manures, pesticides for approved animal husbandry, agriculture, fisheries and forest schemes, sports material, apparatus, instruments (purchase/upkeep/repairs), and consumables relevant for each Department by excluding items classified under "Machinery and equipment", "Works", "Tools and Plant".]
- (15) Training equipment including teaching aids needed by Training Wings/Institutes.
- (16) Tents and camp equipment/camp furniture (purchase/hire/upkeep/repairs).
- (17) Uniforms and related items to entitled classes of employees.
- (18) Advertising and publicity, tenders, expression of interest, notices, etc. excluding promotional advertisements and publicity on both print and electronic media.
- (19) Printing of text-books and other publications.

**Section - (B) — Restricted powers delegated to Heads of Departments.**

- (1) Purchase of computers and peripherals upto Rs. 1.00 lakh per annum subject to prior approval of the Director, Directorate of Information Technology and Administrative Secretary.
- (2) Hiring of building with rent upto Rs. 20,000/- per month (Beyond this limit, approval of the Secretary shall be necessary). Non-availability of Government space and reasonableness of rent to be certified by the Public Works Department (P. W. D.), Building Division.

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- (3) Maintenance, upkeep, repairs of all types of vehicles upto Rs. 50,000/- per annum in each case.
- (4) Heads of Departments have powers upto Rs. 60,000/- in each case on execution of petty works and special repairs to Government owned buildings, including sanitary fittings, water-supply and electric installations in such buildings and repairs to such installations either departmentally or through P.W.D. The procedure laid down for execution of works in the General Financial Rules shall be followed.
- (5) For repairs and alterations to hired and requisitioned buildings, Heads of Departments have power upto Rs. 60,000/- per annum as non-recurring expenditure and Rs.12,000/- per annum as recurring expenditure. Such expenditure may be incurred only if the landlord refuses to meet the charges himself and when the building is released, the Government should have the right to remove any installation material added to the building. The procedure for execution of works as laid down in the General Financial Rules shall be followed.
- (6) Staff paid from contingencies— Full powers (economy instructions on employment of persons on daily wages/NMR to be strictly followed).
- (7) Entertainment expenditure on formal and informal occasions, official meetings, foundation stone laying ceremonies, opening of buildings, offices, provision of shamianas, refreshments, garlands, photographs, shall be subject to the following limit:—  

Secretariat Administrative Department	Full powers
Secretary	Full powers
Head of Department	Rs. 10,000/- in a year (recurring) Rs. 40,000/- in a year (non-recurring)

- (8) Ceiling on expenditure in respect of refreshment/lunch/dinner shall be as follows:—

Nature of Expenditure	Ceiling limit
"(1) Serving of light refreshment at formal/informal meetings	Rs. 50/- per head per meeting
(2) Lunch/Dinner	Rs. 1000/- per head
Note:- (i) Prior approval of the Chief Minister is necessary for holding official lunch/dinner	
(ii) The number of guests to be entertained per occasion shall be restricted to:	
(a) Chief Minister	200 persons
(b) Dy. Chief Minister	150 persons
(c) Minister & Leader of Opposition	100 persons
(d) Chief Secretary	75 persons
(g) Secretary/Special Secretary	50 persons

Proposals need not be routed through the Protocol Department in case expenditure is proposed to be debited to the concerned Department Budget Head.

Prior approval of the Finance Department is required in case the above limits are required to be exceeded"<sup>5</sup>.

**Section - (C) — Enhanced powers delegated to certain Heads of Offices in special cases.**

Heads of Offices listed in Annexure-III shall have powers of Head of Department as specified in Part I and Part II - Table-A of this Annexure.

Power of Heads of Offices other than those listed in Annexure-III shall be as per Part II, Table-A of this Annexure.

**PART II - Table - A — Powers to incur contingent expenditure for items not covered under Part-I**

Authority (1)	Extent of power (2)	
	Recurring	Non-recurring
Secretariat Administrative Department	Full powers	Full powers
Secretary	Full powers	Full powers
Head of Department	Rs. 25,000/- in each case	Rs. 1,20,000/- in each case
Head of Office	Rs. 1,000/- in each case	Rs. 10,000/- in each case

*Note:* The following purchases require prior concurrence of the Finance Department.

- (1) Purchase of motor vehicles, motor cycles and motor boat launches.
- (2) Purchase of vehicle for music systems.
- (3) Purchase of air conditioners.

[Published in the Official Gazette, Series I No. 12 (Extraordinary No. 3) dated 25<sup>th</sup> June, 2008].

<sup>5</sup> Amended vide Notification No.1-20-2001-Fin(Bud) dated 16-10-2008 published in the Official Gazette, Series I No. 31 dated 30<sup>th</sup> October, 2008.

Porvorn, Goa.

4. All the Sections of this Directorate.
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