

**GOVERNMENT OF ODISHA
FINANCE DEPARTMENT**

No. 6912 /F
FIN-COD-RULE-0002-2018

Date 16.03.2026

OFFICE MEMORANDUM

Sub.: **Amendment of Delegation of Financial Power Rule, 1978 – reg.**

To ensure improved service delivery and timely execution of various projects, schemes and programmes, the State Government is pleased to make the following amendments to Delegation of Financial Power Rule, 1978 with immediate effect.

2. Sub Rule (d) of Rule 10 shall be substituted by the following provision.

“Subject to the conditions mentioned above, the general powers of Administrative Departments and Heads of Departments to sanction contingent expenditure shall be as follows.

(in Rs.)

Sl. No.	Authority	Recurring	Non-recurring
1	Secretary of Administrative Department	Full Powers	Full Powers
2	Member, BoR / PCCF/ DG & IG of Police	0.80 Cr.	4 Cr.
3	Other Heads of Department (including RDC)	0.40 Cr.	2 Cr.

3. Sub Rule (1) of Rule 12 shall be substituted by the following provision.

“Subject to Sub Rules (2), (3) and (4) and the provisions of the Odisha General Financial Rules governing procurement of goods, engagement of consultants and outsourcing of services, the power of approval and sanction of expenditure of Administrative Departments and Heads of Departments shall be as follows.

(in Rs.)

Authority	Goods	Consultancy services	Outsourcing of services
Head of Department	Upto 10 Cr.	Upto 1 Cr.	Upto 1 Cr.
Secretary of Administrative Department	Upto 20 Cr.	Upto 5 Cr.	Upto 5 Cr.
Hon'ble Minister of Administrative Department	Upto 50 Cr.	Upto 10 Cr.	Upto 10 Cr.
Hon'ble Chief Minister	Upto 100 Cr.	Upto 100 Cr.	Upto 100 Cr.
Cabinet	Above 100 Cr.	Above 100 Cr.	Above 100 Cr.

4. With respect to powers vested with "Administrative Department Level Procurement Committee" for outsourcing of services in Sl. No. 2 under Sub Rule (3) of Rule 12, the figure "₹ 10 Cr." shall be read as "Rs. 1 Cr."

5. Sub Rule (1) of Rule 13 shall be substituted by the following provision.

"Powers of Heads of Departments other than the Member, Board of Revenue / Revenue Divisional Commissioner (RDC) / Principal Chief Conservator of Forest (PCCF) / Director General & Inspector General (DG & IG) of Police and other than those under Works Department / Water Resources Department / Energy Department / Rural Development Department / Panchayati Raj & Drinking Water (PR & DW) Department / Housing & Urban Development (H & UD) Department / ST & SC Development, Minorities & Backward Classes Welfare Department in each case are as follows.

(in Rs.)

Sl. No.	Description		Revised power
1	Residential Building		15 Cr.
2	Non-residential building		24 Cr.
3	Communication, Irrigation, Public Health & Electricity		10 Cr.
4	Sanitary and Water Supply Installation	Non-Residential	3 Cr.
		Residential	1.5 Cr.
5	Electrical Installation	Non-Residential	3 Cr.
		Residential	1.2 Cr.
6	Circuit House, IB, Rest Shed and office-cum-Residential Building		4 Cr.
7	Drinking Water Supply		10 Cr.
8	Other Items		1.5 Cr.

6. Sub Rule (2) of Rule 13 shall be substituted by the following provision.

"Powers of Member, Board of Revenue / PCCF / DG & IG of Police, RDC and Collector in each case are as follows.

(in Rs.)

Sl. No.	Description	Power of Member, BoR / PCCF / DG & IG of Police	Power of RDC	Power of Collector
1	Residential Building	15 Cr.	15 Cr.	6 Cr.
2	Non-residential building	30 Cr.	24 Cr.	8 Cr.
3	Communication, Irrigation, Public Health & Electricity	20 Cr.	10 Cr.	8 Cr.
4	Sanitary and Water Supply Installation	Non-Residential	3 Cr.	0.60 Cr
		Residential	1.5 Cr.	0.30 Cr
5	Electrical Installation	Non-Residential	3 Cr.	0.60 Cr
		Residential	1.5 Cr.	0.30 Cr
6	Circuit House, IB, Rest Shed and office-cum-Residential Building	9 Cr.	6 Cr.	3 Cr
7	Drinking Water Supply	10 Cr.	10 Cr.	2 Cr.

7. Sub Rule (4) of Rule 13 shall be substituted by the following provision.

"Powers of Revenue & Disaster Management Department / Works Department / Water Resources Department / Energy Department / Rural Development Department / Housing & Urban Development Department / Panchayati Raj & Drinking Water Department / ST & SC Development, Minorities & Backward Classes Welfare Department in each case are as follows.

(in Rs.)

Sl. No.	Description	Power
1	Residential Building	60 Cr.
2	Non-residential building	120 Cr.
3	Communication, Irrigation, Public Health & Electricity	200 Cr.

4	Flood Control, Drainage, Anti-water logging and Anti sea erosion		100 Cr.
5	Sanitary and Water Supply Installation	Non-Residential	12 Cr.
		Residential	6 Cr.
6	Electrical Installation	Non-Residential	20 Cr.
		Residential	8 Cr.
7	Circuit House, IB, Rest Shed and office-cum-Residential Building		40 Cr.
8	Drinking Water Supply		200 Cr.
9	Other Items		8 Cr.

8. Sub Rule (4) of Rule 15 shall be substituted by the following provision.

"Subject to the above conditions, the general powers of different authorities to sanction write-off of losses shall be as follows.

(in Rs.)

Sl. No.	Authority	Power
1	Heads of other sub-ordinate office	1 Lakh
2	Collector	2 Lakh
3	Heads of Department	4 Lakh
4	Member, Board of Revenue	6 Lakh
5	Secretary of the Administrative Department	20 Lakh (with prior concurrence of FA of the Department)
6	Hon'ble Minister of the Administrative Department	Up to 50 Lakh (with prior concurrence of FA of the Department)
6	Hon'ble Chief Minister	Up to 5 Cr. (with prior concurrence of Finance Department)
7	Cabinet	Above 5 Cr. (with prior concurrence of Finance Department)

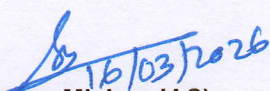
9. Sub Rule (d) of Rule 20 shall be substituted by the following provision.

"Subject to the conditions mentioned above, the general powers of the Heads of the Offices/Sub-ordinate authorities to sanction contingent expenditure in each case shall be as follows.

(in Rs.)

Sl. No.	Authority	Recurring (per annum)	Non-Recurring
1	Collector	20 Lakh	1 Cr.
2	Heads of sub-ordinate office (Sr. Class-I & above)	4 Lakh	8 Lakh
3	Heads of sub-ordinate office (Jr. Class-I)	3 Lakh	6 Lakh
4	Heads of sub-ordinate office (Class-II)	1.20 Lakh	4 Lakh

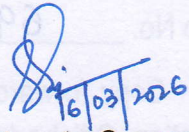
By Order of the Governor,


(Sanjeeb Kumar Mishra, IAS)
Principal Secretary to Government

Memo No. 6913 /F

Date 16.03.2026

Copy forwarded to PS to Hon'ble Chief Minister for kind information of Hon'ble Chief Minister.

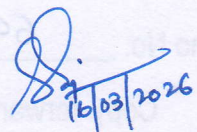


Under Secretary to Government

Memo No. 6914 /F

Date 16.03.2026

Copy forwarded to OSD to Chief Secretary / OSD to DC-cum-ACS / PS to Principal Secretary, Finance Department for kind information of Chief Secretary/ DC-cum-ACS / Principal Secretary, Finance Department.

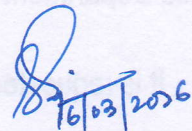


Under Secretary to Government

Memo No. 6915 /F

Date 16.03.2026

Copy forwarded to PS to Additional Chief Secretary to Government / PS to Principal Secretary to Government / PS to Commissioner-cum-Secretary to Government / PS to Secretary to Government (All Departments) for kind information of Additional Chief Secretary to Government / Principal Secretary to Government / Commissioner-cum-Secretary to Government / Secretary to Government (all Departments).

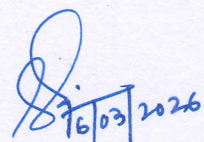


Under Secretary to Government

Memo No. 6916 /F

Date 16.03.2026

Copy forwarded to All Heads of Departments / All Revenue Divisional Commissioners / All Collectors /All SPs/ All Financial Advisors / All Assistant Financial Advisors /All Treasury Officers/All Special Treasury Officers / All Sub-Treasury Officers/Accountant General (G & SSA) Odisha, Bhubaneswar / Accountant General (E&RSA), Odisha, Bhubaneswar/ Accountant General (A & E), Odisha, Bhubaneswar for information and necessary action.

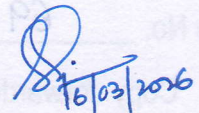


Under Secretary to Government

Memo No. 6917 /F

Date 16.03.2026

Copy forwarded to Commissionerate of CT & GST, Odisha / Directorate of Treasuries & Inspection, Odisha / Odisha Sales Tax Tribunal/ Directorate of Local Fund Audit, Odisha/ Controller of Accounts, Odisha/ Madhusudan Das Regional Academy of Financial Management, Odisha for information and necessary action.

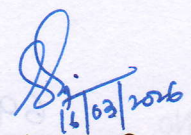


Under Secretary to Government

Memo No. 6918 /F

Date 16.03.2026

Copy forwarded to all Officers/ all Branches of Finance Department for information and necessary action.



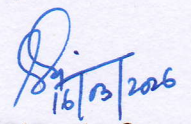
Under Secretary to Government

Memo No. 6919 /F

Date 16.03.2026

Copy forwarded to Shri Tapan Kumar Pattanaik, Sub-Nodal Officer (E-Gazette), FID, Finance Department for kind information and necessary action.

It is requested to upload this letter in the official website of Finance Department.



Under Secretary to Government