



D.O. No.502/2/3/2026-Cab.III

21st July, 2026

Dear colleague,

I wrote to you on 12th June, 2026 regarding conduct of effective meetings and also mentioned that the Cabinet Secretariat would be issuing "Guides" on various practical topics. I am now writing to you with regard to another important issue that is relevant for civil servants, which is - 'the Art of Delegating Work'.

2. Often, we are not very comfortable in delegating important work to subordinates. We may feel that they may not do it as well as us, or misuse the delegated authority, and perhaps bring a bad name to us or the Government or the organization. These concerns may appear superficially genuine; at the same time, we must understand that when we delegate work and repose trust in our subordinates, they usually respond by behaving more responsibly. A person taking a decision on his own is usually *more careful* than when he is simply recommending something to his superior.

3. Interestingly, it is sometimes observed that even when subordinates are delegated with powers, they are hesitant to exercise them and may continue to seek approval of their superiors, since they are fully bred into the mindset of 'playing safe'.

4. Essentially, the argument against delegation is that it could be risky as it might unleash inefficiencies or corruption in the system and hence, it is better to remain with the familiar surroundings and be safe. To counter such an argument, I must perforce point to the famous quotation by John A. Shedd that "A ship is safest at the harbour but that is not what ships are built for". Therefore, we must discourage this 'playing safe' approach where *neither is the boss willing to delegate, nor is the subordinate willing to exercise delegated powers*. To break this mindset, we (both seniors and juniors) may need to come out of our 'comfort zone' and embrace the risk of delegation, and develop a culture of trust where the delegator and the delegatee act in unison to achieve a common goal or outcome.

5. Governments are often perceived as slow; at the same time many officers feel they are over-worked and unable to finish all their work on time. The need of the hour is to take a calculated risk, accept the challenge, think anew, and delegate. Delegation of course is a risk, but if done judiciously and with a proper supervisory mechanism, can be immensely beneficial. Indeed, it can be "thrice blessed": it can simultaneously improve the efficiency of the organization, save the scare time of the senior officer, and build the capability of the subordinate.

6. To help you wade through this process, a small "Guide on the Art of Delegating Work" is enclosed to help you decide what to delegate, what not to delegate, whom to delegate to, and how much to delegate. In this guide, you will find some heavily loaded words like "power", "authority", "responsibility", "accountability" etc. These words are not intended to intimidate, but rather to remind you that when you delegate a particular job or function to an employee, you cannot delegate the responsibility. You are *still* answerable for his / her acts of commission or omission.

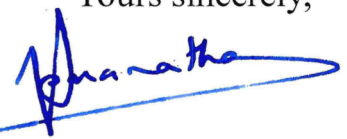
7. I hope you will find this guide useful and hope you will promote a culture of delegation in the organizations/departments that you head.

8. Please circulate this Guide to the civil servants working under your jurisdiction.

With best wishes,

Encl.: As above

Yours sincerely,



(T.V. Somanathan)

All Secretaries to the Government of India



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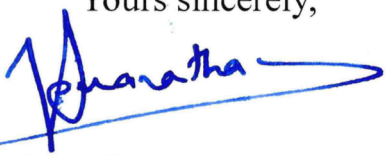
7. I hope you will find this guide useful and hope you will promote a culture of delegation in the organizations/departments that you head. To the ATIs, my request would be to include this guide as a curriculum in the training calendar for young State Civil Service Officers as well as in-service training programmes so that the State Civil Service Officers come out of their ‘safe mode’ and exercise delegated powers boldly and diligently.

8. Please circulate this Guide to the civil servants working under your jurisdiction.

With best wishes,

Encl.: As above

Yours sincerely,


(T.V. Somanathan)

**All Chief Secretaries / Advisors of States / UTs
Director, LBSNAA, Mussoorie
All DGs of State ATIs**

Guide on the Art of Delegating Work

[This guide contains suggestions intended to assist officers. It is not, and should not be construed as, an instruction and officers are free to deviate from it. Needless to say, the suggestions herein, including the hypothetical examples provided in the annexures, are not to be followed blindly or without reference to context; there may well be situations in which they cannot, or should not, be followed. In the event of any divergence between this guide and any formal instructions of the Government or other authorities, the latter will prevail.]

The support of the National Centre for Good Governance in the preparation of this guide is acknowledged.]

1. Background

1.1 Delegation is a feature of daily life. A person may ask someone else to go and buy things on his/ her behalf, giving the money to do so. A parent may ask a relative or nanny to look after a child, along with the authority to tell the child what to do. This enables one to get more things done with the same amount of time.

1.2 Formal delegation of authority is an important way in which administrators individually, and organisations collectively, can increase their productivity. An issue that plagues many is the inability or reluctance to delegate. Reluctance to delegate can arise from three types of causes:

- a. Lack of trust in the competence of subordinates.
- b. Lack of trust in the integrity of subordinates.
- c. Not knowing how to delegate without losing control.

1.3 Many officers may feel that “only I can handle this work properly”. This is obviously not true in the Government—someone did the work before you and when you are transferred, someone else will do it. You are not indispensable.

1.4 The feeling that delegation may affect the quality of output or may be counter-productive is also incorrect, if it is done properly and accompanied by the right degree of supervision.

1.5 What should be delegated and how much should be delegated is a call of judgement, which has to be taken depending upon the circumstances of an organization, the capabilities of subordinates, and the experience of the officer delegating. There is no one scientific formula for delegation. This guide suggests ways in which civil servants can become better at using delegation as a management tool.

2. Some Basic Principles

2.1 Delegation is of authority or powers, not responsibility or accountability

Authority is the formal power to decide or do something. Responsibility is the formal duty to do it properly. If you are responsible to the Government or your organization for a particular task or function, you remain responsible for its proper performance even if you delegate it. *Responsibility cannot be delegated.*

Example 1: You are instructed to perform a task by your superior officer or Minister. You decide to delegate the work to a subordinate and provide him the necessary authority and resources. But there is a flaw in the work done and the superior is displeased with the final result. The fact that you delegated it is no excuse. You remain responsible to your superior for the failure. (Of course, the subordinate is responsible to you for his failure.)

In certain contexts, a distinction can also be drawn between responsibility and accountability; when this terminology is used, responsibility is more immediate or direct, while accountability is indirect.

Example 2: A public function is organized in a District. The task of organizing it and the authority for deciding how to do it has been delegated by the District Collector to a Sub-Divisional officer. An untoward incident occurs which mars the function. The failure is due to a lapse by a Sub-Divisional officer. Here, the District Collector remains responsible. The Chief Secretary might not have given any instructions on the matter, but as the head of the administration is still 'responsible' to the Government for what happened. Equally the elected government may be 'responsible' in the eyes of the public or the legislature. This latter type of overall responsibility, i.e., responsibility without actually performing the task or giving an order, can also be called 'accountability'.

In this guide, responsibility and accountability are treated as the same.

2.2 Therefore, delegation is not abdication

Since you remain responsible, you need to monitor and / or supervise the work of the subordinate to ensure that it meets expectations. The appropriate level of monitoring or supervision will depend on the sensitivity of the task and the experience and competence of the subordinate.

2.3 Parity of authority and responsibility

The extent of authority delegated should be adequate and commensurate with the extent of responsibility expected from the subordinate. Otherwise, the subordinate will not be able to deliver effectively.

2.4 “*Delegatus non potest delegare*”—a delegatee cannot delegate

When authority for a task or function is formally delegated (e.g. by a rule or law or official instruction), the above Latin maxim will apply: one to whom work has been delegated cannot further delegate that to another, unless expressly permitted by the authority that granted the delegation. (The rules themselves may, however sometimes permit sub-delegation / re-delegation—for example the Delegation of Financial Powers Rules of the Government of India permits it in some circumstances.)

For this reason, the scope for delegation is greater in non-statutory functions, autonomous bodies and public sector undertakings than in core government functions governed by legislation or subordinate legislation.

3. Why Delegate?

3.1 If you think that your work load is putting you under pressure, and you find that the available time is not sufficient to perform your responsibilities satisfactorily and promptly, then it is time for you to start thinking about delegation. *Since we cannot add more hours to our day, delegation becomes necessary.*

3.2 **Purpose of delegation:** The purpose of delegation is to transfer authority necessary to execute a particular task or function or project to a subordinate, in order to increase overall output and productivity.

3.3 Benefits of delegation:

- a. Benefits to you: Delegation can release time and energy for you to accomplish much more than you could if you did not delegate. It may help you to work on higher level tasks that your subordinates cannot perform. It helps develop your own leadership skills. It may also reduce stress.

b. Benefits to the organization: A well thought out delegation of work and functions benefits the organization immensely as it maximizes the productivity of scarce resources, develops a culture of trust and strengthens communication between employees at all levels.

c. Benefits to subordinates: Delegation can increase the sense of motivation amongst subordinates and inculcate a sense of responsibility in them. This can create a positive impact on the employees and help them grow into future leadership roles. If you develop a culture of delegating to others and also encouraging them to delegate their authority further down, you send a signal that you are willing to trust them and therefore, it is their moral responsibility to live up to the trust reposed on them by their superiors.

4. Preparing to Delegate:

4.1 To delegate properly, you need preparation and planning. In some situations, especially in more formal matters, delegation will be in general terms, by designation rather than by name. In other situations, it may be specific to a person or post, or ad hoc, say for a particular period of time or a particular purpose.

Much of the impact of the delegation would depend on the precautions that you take while delegating the work. Some important points to be kept in mind while you are preparing to delegate are: -

- a. Identify what to delegate and what 'not' to delegate and how much of the work to delegate. You can delegate a particular task or a function or may delegate an entire project. The extent to which you can delegate will depend on your position in the organization and the type of organization.
- b. If a task /project /job is too complex to be delegated in toto, you may consider sub-dividing it and delegating to different people.
- c. Delegation should be done with a view to create the next line of leaders who will, in years to come, replace you.
- d. When delegation is specific to a person, select the right work for the right person.

A specimen order for Special/Ad-hoc delegation of a task is given in **Annexure 1**.

4.2 Selecting the most suitable person or position:

The following considerations should be kept in mind when deciding whom to delegate to: -

- a. The delegated work should be of such nature as can be done, with relative ease, by the subordinate; as far as possible, the delegated assignment must expand his /her competency.
- b. The person should not be already overworked, lest the delegated work interrupt a more critical task that he /she is performing currently.
- c. Delegate the task to all suitable employees even-handedly so as to avoid an appearance of favoritism.
- d. New employees often take time to 'find their feet'. Therefore, new employees must not be given new assignments until they are fully settled in.
- e. If the delegation is ad hoc /for a special or temporary task, select a person who has an interest or urge to excel in the area of the work to be delegated.

4.3 Deciding the level of authority: - The level of authority that you wish to grant depends on the requirements of the job, the employee's capabilities and your own confidence in the employee. The following must be kept in mind while you are determining the level of authority to be granted to the employee:-

- a. The employee's previous background and ability to take decisions.
- b. The consequence of a possible wrong decision and the level of risk involved.
- c. The minimum amount of authority (e.g., financial power) to perform the work satisfactorily, while at the same time, ensuring that the employee does not have to come to you for every small thing.
- d. The decisions that he / she can take—
 - without prior consultation with you;
 - without prior consultation with you, but which must be intimated to you post facto at some periodicity;
 - which require your prior approval.

Specimen Orders of general delegation with various levels of delegation are given in **Annexure 2 & 3**.

5. Delegation must be 'Effective': - For the delegation to be successful, it must be 'effective'. This also means that not only should you delegate, but delegate 'well'. The following points may be kept in mind to ensure that the delegation is effective: -

- a. Delegate entire tasks, projects or functions, not just a certain portion.
- b. Do not dump only 'grunt work' on your staff. Delegated work should arouse their interest and motivation.
- c. Do not intervene too frequently on the work that has been delegated.
- d. Delegation should be clear and structured so as to leave no room for any confusion in the minds of the employee.
- e. The employee should know 'what' is expected and 'why' the delegated work is important.
- f. The delegated assignment must be clear. It is better that you thoroughly describe the job to the employee and your expectations.
- g. It is advisable to discuss with the employee beforehand the contours of the delegation. You may like to discuss about the resources /support he or she requires, the feasible timeline, the extent of your own involvement and the level of authority that you are granting.
- h. Give the employee resources /tools needed to perform the delegated task.
- i. Keep the line of communication open with the employee concerned.
- j. Delegate not just the work but the 'authority' also. More importantly, make sure that all concerned individuals of the organization are notified about the authority you have delegated to this employee.

6. Supervising the Delegated Work:

6.1 You must remember that you are only delegating a part of your work (and the powers needed to do it) to your employee and not the responsibility. Overall responsibility for the project or tasks still rests with you. *So do not delegate and disappear.* It is important for you to monitor and, to the extent necessary, supervise the progress—and pendency—of the delegated work.

6.2 In this context, "supervision" does not mean participating *during* the exercise of delegated authority. That would defeat the purpose of delegation. Rather supervision means checking on what has been done *after* the delegated authority has been exercised. The methods may be formal or informal.

6.3 Formal methods could include:

- a. Periodic reporting of the delegated decisions taken in a prescribed format. [The **Appendix** to Annexure-3 contains an illustration of periodic reporting on the exercise of delegated powers].
- b. Test checks of a sample of delegated decisions (e.g., spot checks of field work or inspections of files by you or a member of your staff).

6.4 Informal methods could include regular meetings to check how delegated work is being done and provide guidance where necessary.

6.5 Important points to keep in mind while supervising are as follows:-

- a. It is important not to be too prescriptive on how something is to be done. Remember that if the ultimate goal is achieved, e.g., the project is going on as per the time lines, it is not so important 'how' the work is done.
- b. Be open to suggestions from the employee and ask what more he /she requires for effective delivery. Be alert to early signs of trouble.
- c. If the employee is having problems in performing the delegated work, then it might be necessary for you to intervene. Such intervention should be more in terms of guidance, encouragement and added resources.

7. Reverse Delegation:

7.1 Reverse delegation is a situation where the employee subtly shifts the delegated work back to you by expecting you to solve problems and make decisions. This is a temptation you must resist. You must continue to ensure that the employee takes decisions for the delegated work to the extent of authority you have vested in him / her. It has been said *"Do not allow the 'monkey' to leap from your subordinate's back to yours as, in that case, you will be now be working for your subordinate"*.

7.2 A common form of reverse delegation in the civil service is the submission of files to a superior on matters that are within the authority of the subordinate. This is actually contrary to the Conduct Rules. The proviso to Rule 3(3) of the All India Services Conduct Rules states as follows:

"Nothing in clause (i) of sub-rule (3) shall be construed as empowering a Government servant to evade his responsibilities by seeking instructions from or approval of, a superior officer or authority when such instructions are not necessary under the scheme of distribution of powers and responsibilities."

7.3 **Do not 'micro-manage'**: However, not all cases of reverse delegation are initiated by the subordinate. Some superiors continue to give detailed instructions on matters that have formally been delegated. This may be an innocent mistake. Others may prefer that they informally be allowed to decide, while the formal record may even show that the decision was taken by the subordinate. This defeats the purpose of delegation and removes all its benefits. It is also intellectually dishonest. If you want to take decisions yourself, then it is better to withdraw the delegation and resume the delegated powers.

7.4 **Methods to avoid 'Reverse Delegation'**: In order to deflect this tendency of some employees expecting you to decide on delegated matters, you should:-

- a. encourage the employee to come up with his /her own solutions or options;
- b. in cases of difficulties, help the employee assess the situation and re-confirm your confidence in his / her ability to take decisions;
- c. appreciate the good work already done by him / her and provide further guidance;
- d. avoid placing blame on him / her for factors beyond control;
- e. at the same time, point out the mistakes made by the employee but with an intent to see these mistakes as a growth opportunity or a learning experience rather than a punishable offence.

Where reverse delegation is attempted on file, you could simply return the file without expressing any opinion by stating that the matter is within the authority of the subordinate and hence he/ she may decide on merits.

8. **Dealing with Mistakes made in Exercise of Delegated Authority**: It may sometimes happen that the subordinate does something incorrect; it may even result in your superior(s) criticizing you. In such cases, as long as the action was taken in good faith, you should resist the temptation to blame the subordinate. Nor should you withdraw the delegation. It is better to take responsibility with your superior, examine what went wrong jointly with the subordinate, and give guidance on what to do in future. Only if mistakes occur repeatedly or by multiple persons, then it may be time to review the scheme of delegation (e.g. is there a need for greater clarity in the delegated powers etc.)

9. What if the Delegated Work hits a 'Road block'? In case you discover that the delegated work is not being carried out satisfactorily and requires more effective intervention than just guidance, encouragement etc., then it is time for you to make effective interventions so as to avoid a situation where the delegated work goes completely off track. Such intervention could be as under:-

- a. Create a Plan of Action and a time table with regard to each problem that is causing the road block.
- b. Offer additional resources, such as staff or funds, to provide assistance.
- c. In the worst case, after other measures have been tried and have failed, cancel or modify the delegation and resume part or all of the delegated authority to yourself or re-assign the work to another person.

10. Review the Impact: Like any major decision, you must review the effect of the delegation and whether the process helped increase organisational effectiveness. After the delegated assignments see completion or a significant efflux of time, it is time for you to reflect upon this process. While doing so, you should be mindful of the following:-

- a. What worked and what did not: You should evaluate the successes and failures of the process of delegation. Significant failures must be noted, so that whenever you delegate the next item of work, mistakes do not get repeated.
- b. De-briefing: You may sit with the employee and find out what were his/her learnings from the delegated work. Ask his / her feedback on how the assignment or the task worked out. Recognize the achievements that were made. Any criticism or blame should be avoided and be treated as 'learnings'. Lastly, ensure that the employee who performed the work gets due recognition from all concerned including your peers.
- c. Encourage others to delegate: If the culture of delegation sets in the organization, it acts as a good way of adding to the human resource capital. To encourage this culture of delegation, you must:-
 - i. Lead by example: You should trust and empower the subordinates, by delegating suitable tasks / functions to them. Furthermore, you should encourage them to delegate assignments to their subordinates.

- ii. Encourage risk-taking: Delegation involves a certain amount of risk and by trusting a particular subordinate, you have taken a risk and calculated the pay offs. In case the delegation proves successful, it helps build confidence in the organization.

11. In conclusion, by delegation, you not only distribute your work load and improve the organizational efficiency but also nurture a new generation of leaders by empowering them.

Annexure 1**[EXAMPLE OF SPECIAL OR AD-HOC DELEGATION]**

Government of XYZ
Department of Tourism & Culture

Subject: Special/Ad-hoc Delegation of Authority

On 7th May 2014, the State of XYZ is scheduled to hold the 50th Anniversary Celebrations of its creation for which district level functions are to be held. In order to ensure the smooth execution of various events/tasks associated with it including the visits of various VVIPs, the following administrative and financial powers are hereby delegated to the following officers subject to expenditure ceiling indicated therein.

2. The delegation is as under:-

S.No.	Work / Task	Officer	Amount	Remarks
1.	Preparation of the main venue, stage, security barricading, seating arrangements, VVIP lounges, exhibition stalls, rest rooms etc.	Executive Engineer(East), PWD	Rs.---- lakhs	In case the expenditure exceeds the delegated amount, the same may be incurred by the SE under intimation to the District Magistrate.
2.	Preparation of the helipad and Security Barricading	Executive Engineer(West), PWD	Rs.---- lakhs	The helipad shall be constructed as per model estimate.
3.	Booking of rooms in Circuit House / Inspection Bungalows / Hotels	Sub Divisional Magistrate	Rs.---- lakhs	The SDM may hire rooms in hotels depending upon the number of the guests. For the said purpose, the SDM shall have full authority to

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				hire the rooms on the prevailing rates.
4.	Protocol assistance for each VVIP	ADM (Estt.)	Rs.---- lakhs	The ADM (Estt.) shall be competent to outsource protocol team from the Hospitality Institute of MRQ at the prevailing rates of the Institute.
5.	Hiring of the event management company	District Development Officer	Rs.---- lakhs	The DDO may hire any event management company empanelled with the department.

3. The overall responsibility for the entire event shall rest with ADM (Protocol) who shall work under the directions of the Collector.

4. The Collector shall oversee the successful completion of the event and in case, any expenditure exceeds the above-mentioned limit, shall be competent to approve the same under intimation to this Department. However, the total expenditure for the entire event shall not exceed Rs.--- crores.

5. This delegation shall expire on 31st May 2014 by which time the Collector is expected to clear all the bills relating to the event and submit a utilisation certificate of the funds already sent to the district for this event.

6. This issues with the approval of the competent authority and shall prevail over any previous order / notification issued by the Department.

By Order of the Governor of the State of XYZ

Joint Secretary,
Department of Tourism & Culture
Govt. of XYZ

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**[EXAMPLE OF GENERAL DELEGATION WITH DIFFERENT POWERS AT
DIFFERENT LEVELS]**

Government of ABC
Department of Public Relations

Subject: Delegation of Authority

Considering the increasing quantity of availability / circulation of news content, regarding the Government of ABC, in the social media and other fora of mass communication including print & electronic, the need is felt for the Government to quickly respond to such content and the narratives. Such response has to be real time, fast and effective so as to make the citizenry aware of the correct position and they are not unduly swayed by any motivated campaign.

2. In order to achieve the above objective, an institutional mechanism is being set up in the department and the same shall be called "Media Response Cell" so that the Government can effectively engage with the formal / informal media including social media and establish day to day contact with these fora.

3. The Director (Public Relation) shall head the Cell and the administrative, financial and other functional powers shall be exercised by him / her and his / her team as under: -

S.No.	Work / Task	Approving Officer	Remarks
1.	Approval of social media content uploaded by any department.	Deputy Director (PR) of the concerned department.	Where the content to be uploaded is cutting across more than one department, then the said content shall be approved by the Director (PR) of Department of Public Relations.
2.	Approval of advertisements in the newspapers / magazines / social media sites in state editions.	- Do -	In case the newspaper / magazine is not in the empanelled list of PR Department, then prior approval of Director (PR) shall be necessary.
3.	Approval of advertisements in the newspapers / magazines / social media sites	Director (PR) of the PR Department.	-

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	in national editions.		
4.	Approval of advertisements having the name / photograph of the CM.	Deputy Director (PR) of the CM Secretariat	The Deputy Director (PR) in the CM Secretariat shall follow the internal protocol of the CM Secretariat before conveying the approval.
5.	Approval of expenditure relating to advertisements.	Deputy Director (PR) of the concerned department.	In case the expenditure exceeds the approved rates of the PR Department, prior approval of Director (PR) shall be necessary.
6.	Frequency of repeating the advertisement / social media posts either at the state level or national level.	Director (PR) of the PR Department.	-

4. For the above purpose, the Department of Public Relations shall position a social media content manager in each of the departments who shall report to the Deputy Director (PR) of the concerned department.

5. All the expenditure sanctioned for the advertisement / social media posts in the newspapers / magazines / social media sites shall be subject to the availability of budget and compliance to the State's General Financial Rules.

6. The concerned Deputy Director (PR) of each department shall submit a monthly report to the Director (PR) of the PR Department regarding all the advertisements / social media contents released / approved by them along with the expenditure incurred thereon.

By Order of the Governor of the State of ABC

Joint Secretary,
Department of Public Relations
Govt. of ABC

[EXAMPLE OF GENERAL OR STANDING DELEGATION]

Government of OPQ
Department of Finance and Internal Revenue

Subject: Standing Order of Delegation

During the Quarterly Review of the Secretaries / HODs of all the departments, the Chief Secretary pointed out the absence of inter-department coordination and over centralization of financial / administrative functions at the Secretary / HOD level. It was felt that many of the routine but important works / files do not get due attention for want of adequate monitoring at the highest level in the department. It was also noted that there is a need to speed up the decision making and file movement including level jumping which requires delegation of various functions.

2. Accordingly, this Department hereby issues the following Standing Order of Delegation of various functions cutting across various departments and their various officers posted at District / Divisional level.

3. The Standing Order is as under: -

S. No.	Functions	Level of Approval	Remarks
1.	Finalisation of tenders upto Rs.GHJ crores.	Chief Engineer of the concerned Works department.	The Chief Engineer can finalize the financial bids and issue the LoI if the L1 tender is within 5% of the departmental estimate.
2.	Finalisation of tenders within the BOQ beyond Rs.GHJ crores.	Secretary / HoD of the concerned Works department.	The Secretary / HOD may finalize the financial bids exceeding Rs.GHJ crores to the extent of not more than 15% of the departmental estimate. Any bid beyond 15% shall require the approval of the Minister.
3.	Chairing the Departmental Promotion Committee (DPC) of Class III employees of the department.	District Head of the department.	The District Head of the department shall hold the DPC twice a year and issue the relevant administrative orders at his level marking a copy to the Secretary / HoD of his department.

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4.	Chairing the DPC of Class II employees of the department.	Divisional Head of the department.	The Divisional Head of the department shall hold the DPC twice a year and issue the relevant administrative orders at his level marking a copy to the Secretary / HoD of his department.
5.	Chairing the DPC of Class I officers of the department.	Secretary / HoD of the department.	The Secretary / HoD of the department shall hold the DPC twice a year and issue the relevant administrative orders at his level. This shall apply to all such DPCs which were previously chaired by the Chief Secretary / Chairman, Board of Revenue.
6.	All review cases of the DPCs	The next higher level.	In case of cases rejected by the DPC chaired by District Authority / Divisional Authority, the review shall be taken by the DPC chaired by Divisional Authority / Secretary of the department.
7.	1 st and 2 nd time bound increment of all field level employees at the District level.	The District Magistrate.	The District Magistrate shall hold two meetings of the Establishment Committee every year and issue the relevant administrative orders at his level marking a copy of the same to the concerned Secretary / HoD.
8.	Review of all cases relating to increments at the District level.	The Divisional Commissioner.	The Divisional Commissioner shall hold two meetings of the Divisional Establishment Committee every year and issue the relevant administrative orders at his level marking a copy of the same to the concerned Secretary / HoD.
9.	All increments at the headquarter level.	Officer of the rank of Joint Secretary & above, duly authorized by the Secretary.	The Joint Secretary shall chair the Committee. Under Secretary (Estt.) and the Internal Financial Advisor (IFA) shall be the other Members. Joint Secretary shall submit a report to the Secretary after conducting the meetings.
10.	All review matters relating to increments at HQ level.	Secretary	-

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11.	Level jumping orders of the department.	Secretary of the Department.	The Secretary shall so issue the level jumping order so as to ensure that between the "Initiating Level" of the file and the "Approving Level" of the file, there are not more than two dealing hands. The Secretary shall accordingly delegate such disposal of the work following the above principles and mark a copy to the Chief Secretary.
12.	Level jumping orders at the District / Division level.	District Magistrate / Divisional Commissioner.	The Divisional Commissioner / District Magistrate shall so issue the level jumping order so as to ensure that between the "Initiating Level" of the file and the "Approving Level" of the file, there are not more than two dealing hands. The Divisional Commissioner / DM shall accordingly delegate such disposal of the work following the above principles and mark a copy to the Chief Secretary / Divisional Commissioner respectively.
13.	Approval of counter affidavits or statement of facts in the civil courts.	District Head of the concerned department.	In case the matter involves financial burden or payment of retirement benefits, the District Head shall seek the prior approval of the HOD.
14.	Approval of counter affidavits or statement of facts in the High Court / Supreme Court.	Joint Secretary duly authorized by the Secretary.	In case the matter involves financial burden or policy matter, the Joint Secretary shall seek the prior approval of the Secretary / HOD.
15.	Hiring of Special Counsels for cases of sensitive nature or contempt cases in the High Court / Supreme Court.	Secretary / HoD.	The Secretary / HoD shall be competent to hire any senior counsel to represent the Government / officer and shall not be required to take prior approval of the Law Department. In case, the fee charged is more than the standard fee fixed by the Law Department, the Secretary shall inform the Law Department also.

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4. The District Magistrate, Divisional Commissioner, HOD and the Secretary of the Departments shall ensure that they receive quarterly report from their subordinates on the delegated powers. Similarly, they shall send their report to the immediate superiors. A format for such report is suggested at the Appendix 1. The officers concerned are free to make suitable changes in the format.

5. For any clarification on this delegation order, Shri / Smt. ----- may be contacted in writing who shall obtain the orders of the Secretary, Department of Finance & Internal Revenue and send a reply accordingly.

6. This order shall remain effective until withdrawn or amended.

By Order of the Governor of the State of ABC

Joint Secretary,
Department of Finance and Internal Revenue
Government of OPQ

Appendix 1

Quarterly Action Taken Report on Exercise of Delegated Powers

To,
The Secretary / Divisional Commissioner / DM

Subject: Submission of report for the Quarter ending ----- in exercise of delegated powers

Sir/Madam,

Kindly refer to the order of delegation dated ----- vide which the undersigned had performed various functions and same are indicated as under: -

PART A -

S. No.	Functions Performed	Numbers Completed	Numbers Pending	Date of Oldest Pendency
1.	Tenders opened			
2.	Tenders finalised			
3.	LoIs issued			
4.	Payment of bills raised by Contractors			
5.	Employees considered for DPC			
6.	Employees considered for review DPC			
7.	Employees considered for increments			
8.	Employees considered for review increments			
9.	Files dealt under the level jumping formula			
10.	SoFs / Affidavits at the civil court			
11.	SoFs / Affidavits at the High Court			
12.	SoFs / Affidavits at the Supreme Court			
13.	Replies to letters received from HQ			
14.	Replies to letters received from other departments			

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PART B -

Cases, referred to in Part A, pending for more than one month (Give details): -

S. No.	Item / Function	Number pending	Date of oldest pendency	Reasons for delay	Likely date of disposal
1.	Tenders opened but LoI not yet issued	3	DD/MM/YY	2 draft LoIs have been sent to the Law Department for vetting. The third LoI is with the Internal Finance Wing of the Department.	DD/MM/YY
2.	Unpaid bills of Contractors	5	DD/MM/YY	Fund requisition has been raised and the same is being awaited.	DD/MM/YY
3.	Employees who are yet to receive their due increment	7	DD/MM/YY	Service books not updated	DD/MM/YY
4.	Employees whose cases could not be considered by the DPC	2	DD/MM/YY	Matter is sub-judice in the High Court	After the disposal by the High Court.
5.	Pendency of files	3	DD/MM/YY	These files have been sent to Finance Department, Law Department and GAD for comments.	DD/MM/YY
6.	SoF/Affidavit	4	DD/MM/YY	Pending for the vetting by the Standing Counsel.	DD/MM/YY

(Signature of the Officer)
Department / District of -----
Date: -----

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