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Sl. No.	Nature of powers	Financial powers delegated to Heads of Departments	Financial powers delegated to Heads of Offices	Remarks
22	Disposal of obsolete surplus or unserviceable store	As prescribed under Rule 196 of GFR 2005		
23	Insurance of materials & equipments received as loan or an aid from international and other organizations.	Full powers provided that the contract and agreements under which the materials are received have been entered into by GOI.		
24	Power to declare a Gazetted Officer to the Head of Office under Rule 14 of the DFP Rules 1978	Full Powers		
25	Sanction of HBA to Government Servant	Full Powers(subject to availability of fund as confirmed from Finance Department)		
26	Sanction of Honorarium from public exchequer.	Rs. 2,500/- in each case in a financial year subject to fulfillment of the conditions prescribed in the fundamental Rules.		