



## **ANDREW YULE & COMPANY LIMITED**

(A Government of India Enterprise)

CIN: L63090WB1919GOI003229

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### **Delegation of Powers (DOP) of below Board level Executives of the Company**

These powers are subject to the provisions of the Companies Act, 2013, the Memorandum & Articles of Association of the Company and the laid down policies of the Company and GOI from time to time.

While exercising the powers, following principles should be borne in mind:

- a) Every Officer should exercise the same vigilance as a person of reasonable prudence would exercise.
- b) The expenditure should not prima facie be more than the occasion demands.
- c) No expenditure should be incurred or liability entered into unless –
  - (i) there is competent sanction for incurring the expenditure, &
  - (ii) subject to the limit as per approved budget.
- d) Power should not be exercised by an authority in matter in which he is directly or indirectly interested.
- e) Expenditure should not be incurred for the benefit of a particular person or a section of the people, except where it arises out of a claim enforceable in a court of law or where it is in pursuance of an accepted policy of the Government or of the Company.
- f) Sanction should not be split up for the purpose of avoiding the limit attached thereto.
- g) The letter 'F' marked against the items denotes prior financial concurrence required from a finance executive of next step below unless otherwise indicated.
- h) In all cases of purchases, the Purchase Procedure for the time being in force should be followed.
- i) Anything beyond the limit specified by DOP for a particular Grade should be sanctioned by the appropriate level and limit as specified in DOP.
- j) Any purchase item cumulatively should not exceed the overall limit set out by Annual Budget.
- k) Where per case is not mentioned, there will be limits on annual basis.
- l) In case of a Manager or AGM heading a Tea Garden with Factory, he/she will have same power of a Dy. Genl. Manager in this DOP. When posted in a division / sub-division of a garden with factory and for out gardens, Executive heading such parts shall have the power as per his designation only as in the DOP.
- m) Dy. General Manager will have same power of a General Manager as per DOP, if he/she is heading a Business Vertical viz. Tea Division, Engineering Division, Electrical-Chennai Operation.

**Date of Board approval: 12.04.2023**

**Effective Date of implementation: 01.05.2023**

Sl. No.	Description	Executive Director (ED)	General Manager (GM)	Dy. General Manager (DGM)	Asst. General Manager (AGM)	Manager	Financial Concurrence
1	a) Capital Expenditure authorization (each case) subject to Provision in the approved Budget and following the Purchase Procedure						F
	<b>Delegated Power</b>	Any Capital Expenditure be initiated by the Divisional / Unit Functionaries and be approved by Corporate Finance, Functional Director with + 10% margin (max) but within approved budget.					
1	b) Extension-Planting, Uprooting, re-planting and rejuvenation at Tea Gardens						F
	<b>Delegated Power</b>	Garden Manager within the sanctioned Budget Provision with the prior approval of ED/ GM / Divisional Head					
2	Acceptance of Order/ Agreement for Sales						F
	<b>Delegated Power</b>	Up to Rs.80 crore in each case heading a Business Vertical.	Up to Rs. 70 crore in each case heading a Business Vertical.	Up to Rs.60 crore in each case heading a Business Vertical in absence of GM / ED	--	--	
3	Discount & Special Price through discount for standard product						F
	<b>Delegated Power</b>	Full Power subject to job is in profit even after discount.		--	--	--	
4	Tea quantity allocation for Domestic Auction Centers						--
	<b>Delegated Power</b>	Full Power		--	--	--	
5	Private Sale of Tea						F
	<b>Delegated Power</b>	As per 'Sales Policy' in force				--	
6	Scrap sale including Tea Waste through Auction						F
	<b>Delegated Power</b>	Up to Rs.150 lakh at any one time after approval of floor price etc. as per Scrap Policy and approved by Scrap Tender Committee and Functional Director.		--	--	--	
7	Disposal of obsolete/ unserviceable stores						F
	<b>Delegated Power</b>	Up to book value of Rs.8 lakh per item and following Scrap Policy		--	--	--	
8	Stock clearance/ distress sale/ of defective stock						F
	<b>Delegated Power</b>	Up to Rs.8 lakh of book value per item and following Scrap Policy		--	--	--	

Sl. No.	Description	Executive Director (ED)	General Manager (GM)	Dy. General Manager (DGM)	Asst. General Manager (AGM)	Manager	Financial Concurrence
9	i) SUBJECT TO PURCHASE PROCEDURE: a) Purchase of raw-materials (in each case of single purchase), b) Purchase of bought-out items & components, loose tools (in each case of single purchase), c) Purchase of consumable stores and spare parts for processing, repair & maintenance of buildings, plant and machinery, etc. in each case of single purchase, d) Award of contract forming component of a project, e) Contract/sub-contract/product outsourcing including erection jobs (with or without parties' material) (in each case of individual contract), f) Purchase of Fuel, Coal, Petrol, Diesel & Furnace Oil						F
	<b>Delegated Power</b>	a)	Up to a limit of Rs 30 crore for each item in each case.	Up to a limit of Rs 4 crore for each item in each case	Up to a limit of Rs 60 lakh for each item in each case	Up to a limit of Rs 40 lakh for each item in each case	F
		b)					
		c)					
		d)	Up to a limit of Rs 30 crore for each item in each case	Up to a limit of Rs 4 crore for each item in each case	Up to a limit of Rs 60 Lakh for each item in each case		
		e)					
	f)	Up to a limit of Rs 1 crore for each item in each case	Up to a limit of Rs 50 lakh for each item in each case	Up to a limit of Rs 10 Lakh for each item in each case	Up to a limit of Rs 5 Lakh for each item in each case		
	g) Purchase of Tea Seeds, Clonal Cuttings, Tea Nursery Plants.						F
	<b>Delegated Power</b>	Up to a limit of Rs 3 crore for each item in each case		--	--	--	
	ii) Electricity						--
<b>Delegated Power</b>	Full Power to Unit/Divisional Head						
10	Advance to suppliers for purchase of Coal, fuel, Oil, Steel, Copper & Clearing, Custom Duty & Port Charges						F
	<b>Delegated Power</b>	Up to 20% of the value of contract by Div./Unit Head against Bank Guarantee					
11	Advance to suppliers for purchase of Raw-Material, Stores, Spare-parts, Repair & Maintenance.						F
	<b>Delegated Power</b>	Advance up to 20% of the value of Contract by Div./Unit Head against Bank Guarantee					
12	Transport Contract – Rate Contract/ Annual estimated value of Rate Contract (variation of Rate or Terms to be approved by the next higher authority)						F
	<b>Delegated Power</b>	Rs.5 crore		Rs.1.20 crore	Rs.80 lakh	Rs.40 lakh	
13	Selection/ Appointment of Clearing Agent for Port/ Railway subject to recommendation of Tender Committee						F
	<b>Delegated Power</b>	By Executive Director or General Manager or Divisional Head/ Unit Head					

Sl. No.	Description	Executive Director (ED)	General Manager (GM)	Dy. General Manager (DGM)	Asst. General Manager (AGM)	Manager	Financial Concurrence	
14	i) Labour Contract for turnkey jobs, products including erection: a) With Materials b) Without Materials ii) Any Other Contract iii) Canteen Contract per annum per contract						F	
	<b>Delegated Power</b>	<b>i) a)</b>	Rs.150 lakh	Rs.100 lakh	Rs.50 lakh	Rs.25 lakh		Rs.10 lakh
		<b>b)</b>	Rs. 60 lakh	Rs. 40 lakh	Rs. 20 lakh	Rs. 10 lakh		Rs. 4 lakh
		<b>ii)</b>	Rs. 60 lakh	Rs. 40 lakh	Rs. 20 lakh	Rs. 10 lakh		Rs. 4 lakh
		<b>iii)</b>	Rs. 60 lakh	Rs. 40 lakh	Rs. 20 lakh	Rs. 10 lakh		Rs. 4 lakh
15	a) Salary Advance at Unit level; b) Salary Advance at H.O. level						F	
	<b>Delegated Power</b>	<b>a)</b>	Upto one month's salary at any one time repayable in not exceeding 12 months' instalments by Unit/ Divisional Head/ Garden Managers. subject to concurrence of Unit's Personnel Dept.					
		<b>b)</b>	Same as above subject to concurrence of Corporate Personnel Dept.					
16	Sanction of Overtime						F	
	<b>Delegated Power</b>	Unit/ Divisional Heads subject to approval of Unit/ Corporate Personnel Dept. For Tea Gardens, the Garden Manager, for Regions by GM of the Region						
17	Rent for purely temporary hiring of Godown for a maximum period of 11 months (License Agreement to be vetted by Legal Dept.; Any increase in Rent/ variation of Terms & conditions requires approval of next higher authority; renewal agreements under prevailing terms & conditions should be done by unit/ Divisional Head).						F	
	<b>Delegated Power</b>	Not exceeding Rs.8 lakh per month	Not exceeding Rs.4 lakh per month	Not exceeding Rs.2 lakh per month	--	--		
18	Purchase of Medicines (Other than First Aid)						F	
	<b>Delegated Power</b>	Purchase to be made on recommendation of Medical Officer/ Consultants						
19	Rates/Taxes (in case of increase in Rate exceeds 15% p.a., the matter should be referred to Legal Dept.)						--	
	<b>Delegated Power</b>	Rs.20.00 lakh	Rs.16.00 lakh	Rs.12.00 lakh	Rs.8.00 lakh	Rs.4.00 lakh		

Sl. No.	Description	Executive Director (ED)	General Manager (GM)	Dy. General Manager (DGM)	Asst. General Manager (AGM)	Manager	Financial Concurrence
20	Repair/ Maintenance per Contract:						
	(i) Motor cars, vehicles						
	(ii) Tractors, trailers,						
	(iii) Furniture and fittings, air conditioners						
	(iv) Company's houses/ Flats – owned & hired						
	<b>Delegated Power</b>	(i)	Upto Rs.4.00 lakh	Upto Rs.0.60 lakh	Rs.0.40 lakh	--	
		(ii)	Upto Rs.4.00 lakh	Upto Rs.0.80 lakh	--	--	
		(iii)	Upto Rs.4.00 lakh	Upto Rs.2.00 lakh	Rs.0.40 lakh	--	
		(iv)	Upto Rs.6.00 lakh	Upto Rs.2.50 lakh	--	--	
21	Car Expenses – Car given for Office & Personal use						
	<b>Delegated Power</b>	Petrol, Repair and others as per Rules of the Company					
22	After-sales rectifications/ modifications/ repairs/ free replacement:						
	(i) Within guarantee period (per order)						
	(ii) Outside guarantee period (per order)						
	<b>Delegated Power</b>	(i)	Upto Rs.10.00 lakh per contract or 10% of the original value of the Equipment whichever is lower.	--	--	--	
		(ii)	Upto Rs.5 lakh per contract or 5% of the original value of the Equipment whichever is lower.	--	--	--	
23	Insurance – Renewal of existing Policy or undertaking of new Policy						
	<b>Delegated Power</b>	Not below Manager (E4) level of each Divn/ Unit (concurrence of Head of Finance of the respective Divn. will be necessary)					
24	Excise Duty, Sales Tax, Customs & Other duties, Levies, Taxes, Dues, Statutory Fees, etc.						
	<b>Delegated Power</b>	Normal payment by not below by Manager					
25	Sanction of demurrage, wharfage (per case) or excess/ additional Port Rent						
	<b>Delegated Power</b>	Full Power with concurrence of Functional Director					
26	a) Legal Expenses - per Bill (for initiating Legal actions, approval from the concerned Director will be required)						
	<b>Delegated Power</b>	Upto Rs.0.80 lakh	Upto Rs.0.60 lakh	Rs.0.40 lakh	Rs.0.32 lakh	Rs.0.20 lakh	
	b) For obtaining Legal opinion – per bill (approval from the concerned Director will be required)						
	<b>Delegated Power</b>	Upto Rs.0.80 lakh		Upto Rs 0.60 lakh	--	--	

Sl. No.	Description	Executive Director (ED)	General Manager (GM)	Dy. General Manager (DGM)	Asst. General Manager (AGM)	Manager	Financial Concurrence	
27	Printing & Stationary including Computer Stationary - per Order						F	
	<b>Delegated Power</b>	Rs 3 lakh	Rs 2 lakh	Rs.1 lakh	Rs.0.50 lakh	Rs.0.25 lakh		
28	Postage, Telephone, Internet, Non-Judicial Stamp Paper, per case						--	
	<b>Delegated Power</b>	Full Power	Full Power	Rs.0.80 lakh	Rs.0.60 lakh	Rs.0.40 lakh		
29	Research & Development Expenses (per case or per Project)						F	
	<b>Delegated Power</b>	Up to Rs.10 lakh	Up to Rs 6 lakh	--	--	--		
30	Advertisement for: a) Tender/ Notice in Newspaper (per insertion) b) Sales Conference Expense (per case) c) Gift Items d) Advertisement to Souvenir/ Journal per insertion (subject to clearance of PR/ Publicity Cell)						F	
	<b>Delegated Power</b>	a)	Full Power	Upto Rs.0.32 lakh	Upto Rs.0.24 lakh	Upto Rs.0.16 lakh		Upto Rs.0.08 lakh
		b)	Upto Rs.2.00 lakh	Upto Rs 1.00 lakh	--	--		--
		c)	Full Power as per GOI Rules	--	--	--		--
		d)	Case to Case basis subject to concurrence of Functional Director	Case to Case basis subject to concurrence of Functional Director	--	--		--
31	Purchase of books & periodicals, journals, magazines & other publications						F	
	<b>Delegated Power</b>	Full Power	Upto Rs.40,000 by Unit/Dept. Head					
32	Sanction of inland tour & travelling expenses						F	
	<b>Delegated Power</b>	Full Power	i) Not below the rank of Asst. Genl. Manager or Unit Head as per rules of the Company; ii) Not below Divisional In-charge for each respective Branch; iii) Garden Manager at Tea Gardens					
33	Hire of Car/ Taxi on official Tour (including Fuel)						F	
	<b>Delegated Power</b>	Full Power	Rs.6000	Rs.4000	Rs.3000	Rs.1500		
34	Variation from TA Rules						F	
	<b>Delegated Power</b>	Full Power with concurrence of HOD finance of Respective Units/ Division/ Garden			--	--		--

Sl. No.	Description	Executive Director (ED)	General Manager (GM)	Dy. General Manager (DGM)	Asst. General Manager (AGM)	Manager	Financial Concurrence
35	Fees for obtaining certificates from: (i) Auditors, Chartered Accountants, Cost Accountants, practicing Company Secretaries, (ii) Technical certification (iii) Quality/ Safety Certification						F
	<b>Delegated Power</b>	(i)	Upto Rs.1 lakh in each case	(i) Upto Rs.10,000/- by Unit Head of Accounts; (ii) Upto Rs.20,000/- by Divisional Head of Accounts; (iii) Upto Rs.30,000/- by Corporate HOD finance/ Company Secretary/GM Finance			
		(ii)		i) Upto Rs.10,000/- by Unit Technical Head; ii) Upto Rs.20,000/- by Divisional technical Head;			
		(iii)		iii) Upto Rs.30,000/- by GM / Divisional Head Full Power of GM/ Divisional Head in concurrence of Functional Director			
36	Expenses for: (i) Subscription to Trade/ Industry Association, Professional bodies (per annum per case), (ii) Other Subscription (per annum per case)						F
	<b>Delegated Power</b>	(i)	Upto Rs.2.00 lakh	Upto Rs1.00 lakh	--	--	
		(ii)	Rs.0.16 lakh	Rs.0.12 lakh	Rs.0.08 lakh	Rs.0.04 lakh	
37	Sanction of employee advance other than inland tour advance						F
	<b>Delegated Power</b>		Upto Rs.40,000 in each case	Upto Rs 10000 in each case	Upto Rs 5000 in each case	--	
38	Appointment of Consultants/ Architect						F
	<b>Delegated Power</b>		Upto Rs.2.00 lakh in each case	Upto Rs 1.00 lakh in each Case	Upto Rs 0.50 lakh in each Case	--	
39	Issue of Credit Notes (each case): (i) Errors, Omissions, Mistakes in Rates/ Calculation & on return of materials when documents sent through Bank, (ii) For other reasons						F
	<b>Delegated Power</b>	(i)	Full power in concurrence with HOD Finance of respective Division	Full power of HOD finance of respective Division			
		(ii)	Upto Rs.20.00 lakh in concurrence with Functional Director	Upto Rs 10.00 Lakh in concurrence with Functional Director	Upto Rs.20.00 lakh in concurrence with Functional Director	Upto Rs 10.00 Lakh in concurrence with Functional Director	

Sl. No.	Description	Executive Director (ED)	General Manager (GM)	Dy. General Manager (DGM)	Asst. General Manager (AGM)	Manager	Financial Concurrence
	(iii) Tea Samples to Brokers						--
	<b>Delegated Power</b>	As per Trade norms – Garden Manager; Above Trade norms – ED/GM/Divisional Head					
	(iv) Complementary issue of Tea						--
	<b>Delegated Power</b>	Upto 5 kg per garden or issue by Garden Manager and Above.					
40	Adjustment of Stock Shortage/ excess revealed on verification						F
	<b>Delegated Power</b>	Upto 0.1% of yearly consumption	Upto 0.05% of yearly consumption	--	--	--	
41	Rectification Entry for Stock adjustment						F
	<b>Delegated Power</b>	HOD finance of respective Divn. not below the rank of Manager					
42	Handling/ Evaporation Loss: (i) Normal Loss, (ii) Abnormal Loss						--
	<b>Delegated Power</b>	(i)	Full Power in concurrence with HOD Finance of respective Division	--	--	--	
		(ii)					
43	Stock shortage of foodstuff at Tea Gardens						F
	<b>Delegated Power</b>	Upto 5%	Upto 2.5%	--	--	--	
44	Reduce/ Waive LD & Penalty on Purchase: (i) Extension of time for delivery/ execution in respect of Purchase & Contracts (ii) In case of Capital Assets for Projects						F
	<b>Delegated Power</b>	(i)	One step above the level of Purchase/ Contracts as per DOP				
		(ii)	- Do -				
45	Write back of Liabilities & Provisions						F
	<b>Delegated Power</b>	HOD finance in concurrence with functional director as per Co's Accounting policy					
46	Statutory contribution – PF, ESI & Others						F
	<b>Delegated Power</b>	Not below the rank of Deputy Manager					
47	Contribution to various Funds viz. Gratuity, Pension & Others (Trustee managed Funds)						F
	<b>Delegated Power</b>	HOD Finance of each Divn.; HOD Finance of General Divn.					
48	Difference between manufactured and saleable Tea						F
	<b>Delegated Power</b>	Upto 3% by ED; upto 2.25% by GM; upto 2% by Garden Manager					



Sl. No.	Description	Executive Director (ED)	General Manager (GM)	Dy. General Manager (DGM)	Asst. General Manager (AGM)	Manager	Financial Concurrence
49	Nomination of employee for training, seminar, etc, Course Fee in each case (to be routed through HRD section; in case of Staff & workers, to be routed through Corporate Personnel Dept.)						F
	<b>Delegated Power</b>	Full Power	Upto Rs.0.20 lakh	Upto Rs 0.10 lakh	--	--	
50	Entertainment expenses on Company's business						F
	<b>Delegated Power</b>	Upto Rs.50000/- in each case.	Rs 20000/- in each case	Rs 5000/- in each case	--	--	
51	Payment of advance for medical expenses						F
	<b>Delegated Power</b>	15 days salary to be adjusted against Salary / Domiciliary Medical Bills		--	--	--	
52	Sanction for Employees' welfare (in each case)						F
	<b>Delegated Power</b>	Upto Rs.40,000/-	Upto Rs.20,000/-	Upto Rs.16,000/-	Upto Rs.8,000/-	Upto Rs.4,000/-	
53	Sanction of leave, encashment of leave/ L.T.C. reimbursement						F
	<b>Delegated Power</b>	Full Power subject to Corporate Policy in force.	As per Rules of the Company - Not below the level of Manager; In case of Tea Gardens, Manager/ Actg. Manager				
54	Reimbursement of Expenses/ Other benefits/ Other amenities						F
	<b>Delegated Power</b>	As per rules of the Company - Not below the rank of AGM					
55	Soft furnishing of Tea Garden Bungalows, Company's Flats/ Buildings (replacement of Curtains, Cushions, etc)						--
	<b>Delegated Power</b>	Upto Rs.1.00 lakh p.a. per Flat/Building within the approved budget	Upto Rs 0.50 lakh p.a per Flat/Building within the approved budget	Upto Rs 0.25 lakh p.a per Flat/Building within the approved budget	--	--	
56	Personal Telephone / Mobile Phones used for official purpose						--
	<b>Delegated Power</b>	As per Rules of the Company					
57	Deposit with customers/ authorities						F
	<b>Delegated Power</b>	Full Power	Full power	--	--	--	
58	Guest House Expenses (daily basis) – Food/ Provision/ Stores & Others						F
	<b>Delegated Power</b>	Upto Rs.20,000/-	Upto Rs.16,000/-	Upto Rs.12,000/-	Upto Rs.8,000/-	Upto Rs.4,000/-	
59	Testing Fees (non-recoverable) per item per case						F
	<b>Delegated Power</b>	Upto Rs.4.00 lakh	Upto Rs.2.00 lakh	Upto Rs.1.00 lakh	Upto Rs.0.60 lakh	Upto Rs.0.40 lakh	
60	Material loan given/ taken without deposit of value of material						F
	<b>Delegated Power</b>	Full power to ED/GM/ Divisional Head in concurrence with Functional director					

Sl. No.	Description	Executive Director (ED)	General Manager (GM)	Dy. General Manager (DGM)	Asst. General Manager (AGM)	Manager	Financial Concurrence
61	Petty Cash Expenses for local conveyance, Printing Stationary, Misc. Tiffin Expenses						F
	<b>Delegated Power</b>	By Departmental Head					
62	Sanction for maintenance of imprest fund for Units/ Branches						F
	<b>Delegated Power</b>	Full Power	Upto Rs 20,000/- in each case	Upto Rs 10,000/- in each case	--	--	
63	Operation of bank account, signing of cheques, pro-notes, etc.						--
	<b>Delegated Power</b>	As per Board/Committee of Board Resolution	--	--	--	--	
64	Complimentary issue of Company's products						--
	<b>Delegated Power</b>	Upto to the value of Rs.4000/- per case	Upto to the value of Rs.3000/- per case	--	--	--	
65	Acquisition of assets on lease and hire-purchase terms (This should be treated as Capital Expenditure and as per approved Budget)						F
	<b>Delegated Power</b>	Upto Rs.25 lakh in each case	Upto Rs 10 lakh in each case	--	--	--	
66	Sanction of miscellaneous/revenue expenses within the approved Revenue Budget.						F
	<b>Delegated Power</b>	Upto Rs.40,000/- in each case	Upto Rs.12,000/- in each case	Upto Rs.8,000/- in each case	Upto Rs.6000/- in each case	Upto Rs 5000/- in each case	
67	Sanction/ permission of travel on Company's business by a class or mode of journey higher than provided in the rules of the Company						F
	<b>Delegated Power</b>	Full Power	Full Power	--	--	--	
68	Sanction of advances for tours on official business						F
	<b>Delegated Power</b>	Full Power	Rs.40,000/- in each case	Rs.20,000/- in each case	Rs.10,000/- in each case	--	

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