



Government of Kerala

HANDBOOK

ON

**GUIDELINES, GOVERNMENT ORDERS & CIRCULARS
ISSUED FOR ACCORDING ADMINISTRATIVE SANCTION
FOR PLAN SCHEMES BY THE WORKING GROUP/SPECIAL
WORKING GROUP**

FINANCE DEPARTMENT

2023

**[REVISED (incorporating revised financial powers of SWG/WG)
AS ON 10.08.2023]**

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GOVERNMENT OF KERALA**Abstract**

Finance Department – Measures to Streamline Procedures for Financial Clearances and Sanctions – Revision of Financial Limits of the Working Groups and Constitution of the Special Working Group – Instructions Issued.

FINANCE (PLANNING) DEPARTMENT

G.O (P) No.351/2008/Fin

Dated, Thiruvananthapuram, 6/8/2008

Read:- 1. G.O.(Rt.)No.4362/08/Fin. dated 16.05.2008.

2. G.O.(P) No.343/08/Fin. dated 2.8.2008.

ORDER

Government as per Government Order 1st cited, constituted an Advisory Group headed by Sri.K.V.Rabindran Nair, former Chief Secretary, to suggest measures to improve and reform Financial Administration in Government. The Advisory Group which has looked into the issues in detail has recommended that the present systems, practices and procedures being followed in the matter of financial management particularly in terms of sanctions and clearances need to be streamlined with a view to ensuring speedy financial clearances and sanctions and also effective financial servicing by Finance Department. The Advisory Group recommended, among other things, to enhance the financial limit for according Administrative Sanction by the Working Groups from the existing limit of Rs.1 crore to Rs.3 crore and to constitute a Special Working Group for considering the proposals for Administrative Sanction for new schemes in the State Annual Plan with outlays exceeding Rs.3 crore.

2. Government having accepted the above recommendations of the Advisory Group issue the following instructions in the matter of issuing Administrative Sanction for Plan Schemes.

- i. All new Schemes as in the Annual Plan document (excluding proposals / schemes being posed for NABARD / NCDC assistance, for which there are separate procedures in force) and continuing schemes involving deviation in terms of some components from the existing administrative sanction will continue to be considered (except when post creation is involved that requires the approval of the Council of Ministers) for grant of administrative sanction by the Working Groups headed by the Secretaries of the Administrative Departments.
- ii. The financial power of the Working Groups for according administrative sanction as in (i) above is enhanced from the existing Rs.1 crore to Rs.3 crore. This Rs.3 crore limit should be reckoned for the scheme as a whole (including expenditure, if any, on temporary hiring of consultants/project staff not exceeding 15% of the project cost during the scheme period) and not with respect to individual components of the scheme.
- iii. A 'Special Working Group' is constituted to grant administrative sanction for new schemes in the Annual Plan document/continuing schemes with deviations with outlays exceeding Rs.3 crore (except when post creation is involved). This Special Working Group will comprise Principal Secretary(Finance), Secretary (Planning) and Secretary (Fin. Exp)/ Secretary (Fin. Resources) and the Secretary of the Administrative Department and the Head of the Department,

whose schemes are to be considered by the Special Working Group, being co-opted.

- iv. The Secretary of the concerned Administrative Department will prepare concise and focused scheme proposals containing need and objective(s), various components, phasing, funding pattern, budget provision, monitoring mechanism etc in the prescribed Proforma in **Annexure I**, for grant of administrative sanction by the Special Working Group and simultaneously circulate them to Principal Secretary (Finance) and Secretary (Planning) at least two weeks before the Special Working Group meets and considers such proposals. Principal Secretary (Finance) will convene the meetings of the Special Working Group atleast once a month (say, first Saturday of the month). (A check list for scrutinizing the proposals is given in **Annexure II**).
- v. The Special Working Group may also consider other important issues and cases as deemed necessary.
- vi. In the case of schemes funded by Additional Central Assistance (ACA) and Special Central Assistance (SCA), the same procedure as in the case of normal State Plan Schemes will be followed.
- vii. In the case of Centrally Sponsored Schemes which are project-based, the Administrative Departments can forward project proposals to Government of India under intimation to Finance and Planning Departments, subject to availability of State share. Once the projects are cleared by Government of India, administrative sanction will be

given by Administrative Department after clearance by the Working Group in cases where the project outlay including State share does not exceed Rs.3 crore in the case of each project and by the Special Working Group in the case of a project with an outlay exceeding Rs.3 crore.

- viii. However, wherever the projects such as JNNURM are sent to Government of India after clearance by a State Level Committee in which Finance Department and Planning Department are also represented, administrative sanction will be issued by the Administrative Department concerned subject to availability of the State share in the Budget without the mechanism of the Working Group but under intimation to Finance and Planning Departments.
- ix. If no State share or no post creation is involved in any of the CSS Schemes, the Administrative Departments can forward proposals relating thereto to Government of India under intimation to Finance and Planning Departments and issue administrative sanction based on the approval received from Government of India without prior concurrence of Finance and Planning Departments but under intimation to these departments.
- x. In the case of continuing CSS schemes with State share like NREGP, SGSY/SJSRY, which are guided by administrative approvals issued by Government of India, a one time general administrative sanction already issued/to be issued with the approval of the Working Groups would be enough for the entire scheme period. However, when a

new such scheme is launched, one time general administrative sanction will be issued with the approval of the Working Groups as in the case of State Plan Schemes.

- xi. All proposals for Externally Aided Projects (EAPs) will be cleared first by the Special Working Group and then the approval of the Council of Ministers taken. Once the project is approved by Government of India, its components can be given administrative sanction by the Empowered Committee which has to be set up for the project with the approval of Council of Ministers and which will also include Principal Secretary (Finance)/Secretary (Finance-Expenditure) and Secretary (Planning).
- xii. In respect of CSS, ACA, SCA and EAP schemes, the Administrative Departments and Finance Department will maintain a register showing amounts scheme-wise and year-wise due/sanctioned and received from the Central Government and with the State share shown separately, and expenditure incurred by the implementing agencies – Scheme-wise and year-wise

3. These instructions will come into force with immediate effect.

4. Planning Department shall issue, in consultation with Finance Department, a detailed circular for the guidance of Administrative Departments and Heads of Departments regarding what constitutes a scheme in the Plan write-up or a new scheme in the Annual Plan document and deviations in a continuing

scheme so that there is clarity in the definition of a scheme in the Plan write-up or a new scheme or a continuing scheme with or without deviations.

5. Consequent on the enhancement of financial limits of the Working Groups and constitution of the Special Working Group as above, the Empowered Committee headed by the Agricultural Production Commissioner (APC) for considering administrative approvals for Plan Schemes implemented by departments under his control will stand discontinued.

By Order of the Governor

L.C.GOYAL
Principal Secretary (Finance)

To

The Accountant General (A&E/Audit), Kerala, Thiruvananthapuram.
All Additional Chief Secretaries, Principal Secretaries, Secretaries
and Special Secretaries to Government.
All Administrative Departments in Secretariat
All Heads of Departments
All Officers/Sections in Finance Department
The Nodal Officer, www.finance.kerala.gov.in

Forwarded/By Order


Section Officer

Annexure-I**PROFORMA****DETAILS OF THE PLAN SCHEME REFERRED TO THE SPECIAL WORKING GROUP FOR CONSIDERING ADMINISTRATIVE SANCTION**

1. Name of the Administrative Department :
2. Name of the New Scheme/Continuing Scheme with modifications :
3. Type of the Scheme (State Plan Scheme/CSS/ACA/SCA/EAP) :
4. Need/Justification and objective(s) with particular reference to Plan Write up :
5. Details of creation of posts and purchase of vehicles, if any, with cost estimates :
6. Various Components with Estimates :

Name of Component**Estimates****Non-Recurring****Recurring**

i)

ii)

iii)

iv)

Total Outlay (in Rs.crore)

- 7. Funding Pattern and flow of funds (year-wise) :

- 8. Duration and Phasing (year-wise) :

- 9. Details of Physical Targets (year-wise) :

- 10 Budget provision available with head of account :

- 11. Details of Implementing Agency & Monitoring Mechanism(s) :

- 12. Remarks, if any :

Signature:

Secretary to Government
..... Department

Annexure-II

Check list for Scrutiny of Plan Proposals

1. Whether the objective(s) of the Scheme has been clearly explained?
2. Whether the Scheme is included in the Annual Plan for the Financial Year?
If so under which Sector/Head of Development?
3. The Head(s) of Account under which the provision for the scheme is included in the Demands for Grants and Detailed Budget Estimates?
4. The Budget provision available for the scheme under the relevant heads of account?
5. Whether the proposals are consistent with the broad objectives of the scheme as laid down in the Plan write-up?
6. If there is any deviation from the objectives as in the Annual Plan write up, whether full justification for the same has been clearly brought out?
7. Whether the proposals relate to New Plan scheme or a Continuing Plan scheme? If a continuing scheme, why a fresh sanction is sought?
8. Whether the Administrative Department was not competent to sanction the scheme/expenditure in the light of delegation of financial powers in force?
9. Whether the proposed expenditure exceeds the budgeted outlay of the scheme? If so , how the excess fund requirement is proposed to be met?
10. Whether the proposal covers the entire outlay of the scheme in the Budget?
If it covers only a part of the outlay, how the remaining portion is proposed to be used?
11. Whether the detailed estimates of expenditure – recurring and non-recurring- under the different components are furnished?

12. Whether the proposal is supported with details of period of completion phasing, fund flow etc?
13. Whether the physical targets of the scheme are clearly defined?
14. Whether the scheme also envisages financial assistance from other agencies viz., NABARD, NCDC etc or external funding agencies like ADB, JBIC, World Bank, etc? If so, whether the confirmation of receipt of the assistance from the funding agency is available?
15. Whether the scheme envisages assistance from Government of India and if so, whether the Government of India's approval has been obtained?
16. Whether the Central Assistance, if any, is to be received in advance or as reimbursement?
17. In the case of continuing Centrally Sponsored Schemes with reimbursement pattern of Central Assistance, whether reimbursement claims for the past periods were furnished to GOI?
18. In the case of continuing schemes with central assistance received in advance, whether the funds received from GOI in the previous years have been fully spent and the Utilization Certificates furnished to GOI?
19. In the case of Centrally Sponsored Schemes, whether revalidation sanction for the unspent balances of the central assistance received during the previous years has been obtained?



GOVERNMENT OF KERALA

Planning and Economic Affairs (CPMU) Department

Thiruvananthapuram,
Dated 6th May, 2009

No. 8493/CMPU-1/08/Pig.

CIRCULAR

Sub: New Plan Schemes / spill over schemes / continuing schemes with or without deviations – Clarifications / Instructions – Issued.

Doubts have been expressed from time to time by the Administrative Departments regarding what constitutes a Scheme or a New Scheme in the Plan write-up and also what a Continuing Scheme is with or without deviations. The Advisory Group headed by Shri K. V. Rabindran Nair, former Chief Secretary, constituted by Government to suggest measures to improve and reform Financial Administration in Government, interalia, discussed this issue and made a recommendation to this effect. The recommendation, which has been accepted by the Government, is as under:-

“Planning Department shall issue, in consultation with Finance Department, a detailed Circular for the guidance of Administrative Departments and Heads of Departments regarding what constitutes a Scheme in the Plan write-up or a New Scheme in the Annual Plan document and deviations in a Continuing Scheme so that there is clarity in the definition of a Scheme in the Plan write-up or a New Scheme or a Continuing Scheme with or without deviations.”

2. The following clarifications / instructions are issued in this regard:-

- (i) The Plan document for the respective financial year is taken as the basis for the purpose of identification of a New Scheme. If a particular scheme had not been included in the Annual Plan of the previous year including the SDGs and has a provision (at least a token) during the current year, it is considered as a 'New Scheme'.
- (ii) The 'Continuing Scheme' is the scheme which was operational during the immediately preceding year and is continued during the current year with the same components for which a valid comprehensive administrative sanction is in existence and there is a budget provision during the current year. If there are variations in the scheme in terms of unit cost, staff, selection of beneficiaries, extended coverage, revised pattern of financial assistance, etc. this will be taken as a

Continuing Scheme with deviations thereby requiring a fresh administrative sanction during the current year.

- (iii) A 'Spill Over Scheme' may be treated on par with a Continuing Scheme provided the total expenditure in all years of its implementation does not exceed the over all approved outlay of the scheme and there is a Budget provision available in every such succeeding year. In any other situation, a fresh administrative sanction will need to be issued for such a scheme.

3. Certain doubts have also been raised as to what constitutes a scheme in the Plan write-up. In this context, it is clarified that there may be more than one scheme within the total outlay under the same Plan write-up and the same Head of Account. However, it needs to be ensured that various components, wherever mentioned, in the Plan write-up are not converted into separate schemes routinely in a manner that the overall objective, as mentioned in the plan write-up, is undermined. This is elucidated by way of a few illustrations as follows :

- i. Application of IT: The scheme has 3 components viz, establishment of State Data Centre, purchase/upgradation of computers and AMC (Outlay Rs 100 lakhs). These 3 components are interlinked and only one scheme has to be formulated as splitting of these components into separate schemes will not help to achieve the basic objective of enhancement of quality of IT application.
- ii. Scheme of Coconut Development (outlay Rs 1500 lakhs): The Plan write-up states that the outlay is intended for the purposes such as, the increase in production and productivity of coconuts, establishment of nurseries at block level for quality coconut seedlings, distribution of quality coconut seedlings, promotion of micro enterprises, demonstration of integrated farming, etc. While the first 3 purposes have to be grouped under a single scheme, there may be separate schemes for the other two purposes.
- iii.
- iv. Establishment of Public Health Laboratory at Kannur (outlay Rs 70 lakhs) : The Scheme is intended to set up a Public Health Laboratory at Kannur. The scheme may not be split into separate components such as civil works, electrification, purchase of equipments and separate administrative sanctions issued for each of the components. This has to be one scheme for which one AS will be issued.

4. In the light of these clarifications/instructions, it should be possible to decide, with reference to the Plan write-up, what constitutes a Scheme, New Scheme, Continuing Scheme with or without deviations, which all components need to be grouped together under a single scheme or which components should rationally be implemented by way of separate schemes.

5. The Secretaries of the Administrative Departments are accordingly requested to do this exercise in one or two meetings with the concerned Head of Departments, Division Chief of State Planning Board and Additional Secretary in Finance Department, right after the Budget is presented and, in any case, during the months of April and May of every year.

K J Mathew
Chief Secretary

To

All Additional Chief Secretaries/ Principal Secretaries/Secretaries and Special Secretaries to Government
All Heads Of Departments
Director, Information and Public Relations (with C/L)
Director of Printing (with C/L)

Copy to:

PS to Hon'ble Chief Minister and other Ministers
All Secretariat Departments (including Legislature, Law and Finance)
Joint Secretary to Chief Secretary
P A to Secretary (Planning)
C A to Additional Secretary (Planning) and in charge of Director Plg (CPMU) Department.
O/C, S/F

Forwarded/By Order



Section Officer



GOVERNMENT OF KERALA

ABSTRACT

Finance Department- Revision of the Financial powers of the Departmental Working Group and Special Working Group – Further modification - Orders issued.

Finance (Planning-B) Department

G.O.(P)No.04/2017/Fin

Dated, Thiruvananthapuram, 18/01/2017

- Read:-
1. G.O (P) No. 351/2008/Fin. Dtd. 06.08.2008.
 - 2.G.O(P)No. 137/2012/Fin. Dtd. 29.02.2012.
 3. Minutes of the Plan Expenditure Review Committee Meeting held on 01.10.2016.

ORDER

The financial powers delegated to the Departmental Working Groups for according Administrative Sanction for plan schemes was enhanced from Rs. 1 crore to Rs. 3Crore vide Government Order read as 1st paper above and a Special Working Group was also constituted for considering new plan schemes with outlays exceeding Rs. 3 crore. Subsequently, the financial powers of Departmental Working Group was enhanced from Rs.3 crore to Rs. 5Crore as per Government order read as 2nd paper above.

2. The Plan Expenditure Review Committee Meeting held on 01.10.2016 has recommended to enhance the limit of financial powers of Departmental Working Group from Rs. 5 crore to Rs. 10 crore for the speedy implementation of the projects with effect from 1st April 2017.

3. Government have examined the recommendation in detail and are pleased to order that the financial powers of the Departmental Working Groups for according administrative sanction for plan sechemes, stands enhanced from the existing limit of Rs. 5 crore to Rs. 10 crore w.e.f. the financial year 2017-18 onwards. The Special Working Group will consider those proposals on issue of Administrative Sanctions for plan schemes with outlays exceeding Rs. 10 crore.

4. The Government order read as 2nd above stands modified to the above extent.

(BY ORDER OF THE GOVERNOR)

Dr.K.M. Abraham
Additional Chief Secretary (Finance)

To

- The Principal Accountant General (G&SSA/A&E), Kerala, Thiruvananthapuram.
The Accountant General (E&RSA), Kerala, Thiruvananthapuram.
The Planning & Economic Affairs (CPMU) Department (vide Ir.no.
633073/CPMU1/2016/Planning).
The Private Secretary to Chief Minister.
The Private Secretary to Minister (Finance)
All Additional Chief Secretaries, Principal Secretaries, Secretaries and Special
Secretaries.
All Departments in Government Secretariat.
The Additional Secretary to Chief Secretary.
All Heads of Departments.
✓ The Nodal Officer, Finance (www.finance.kerala.gov.in)
The Stock File/Office Copy.

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Section Officer



GOVERNMENT OF KERALA
Abstract

Finance Department - Delegation/Enhancement of Financial Powers of the Administrative Departments of the Secretariat and Heads of Departments - Revision of - Reg.

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FINANCE (EXPENDITURE - B) DEPARTMENT

G.O. (P) No. 102/2017/FIN.

Dated, Thiruvananthapuram, 07/08/2017

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Read: G.O. (P) No. 110/13/Fin., dated 01/03/2013.

ORDER

In the G.O. Read above, the extent of financial powers that can be exercised by the Administrative Departments in Secretariat and Heads of Departments has been defined. In the interest of facilitating expeditious decision making and implementation of schemes, it is felt that further enhancement of financial powers of Administrative Departments in the Secretariat and Heads of Departments is necessary.

2. Government having considered the matter in detail, are pleased to revise the existing limits of financial powers delegated to Administrative Departments in the Secretariat and to the Heads of Departments as detailed in Annexure I to this Government Order.

3. The items in the Annexure pertain to both Plan and Non-Plan expenditure.

4. For delegating Financial Powers to subordinate officers, Administrative Department should convene Empowered Committee Meetings consisting of Secretary of concerned Administrative Department, Head of Department, and nominees of Personnel & Administrative Reforms Department and Finance Department. After taking a decision in the committee, Administrative Department concerned can issue Government Order without referring to Finance Department further.

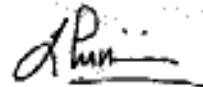
5. Administrative Department and Heads of Departments should strictly comply the Financial Powers stipulated in Annexure I.

By Order of the Governor,
BISHWANATH SINHA IAS
PRINCIPAL SECRETARY

To

The Principal Accountant General (Audit) Kerala, Thiruvananthapuram
The Accountant General (A&E) Kerala, Thiruvananthapuram
All Departments in the Secretariat
The Additional Chief Secretaries/Principal Secretaries/Secretaries/Special Secretaries to Government
All District Collectors
All Heads of Departments
The Private Secretary to Chief Minister
The Private Secretary to all Ministers
The Private Secretary to Leader of Opposition/Chief Whip
The Additional Secretary to Chief Secretary
General Administration (SC) Department (Vide item No. 3092 dated 20/02/2013)
The Director of Public Relations
The Director of Treasuries, Thiruvananthapuram
The Nodal Officer, Finance Department www.finance.kerala.gov.in
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Section Officer

Sl No	Item	ADMINISTRATIVE DEPARTMENT		HEAD OF DEPARTMENT		In Offices where Heads of Departments is in the rank of Secretary to Govt.
		Existing powers	Revised powers	Existing powers	Revised powers	

37	Continuing schemes which are operational during the year immediately preceding and is continued during current year with the same components, scope, unit costs etc for which a valid comprehensive administrative sanction is in existence and there is budget provision during the current year	Nil	Administrative Department is delegated with full power for according Administrative Sanction for implementation of continuing schemes, subject to budget provision and subject to the condition that if there are variations from the scheme operational during the preceding year in terms of components, scope, unit costs etc, it should be taken as a 'New Scheme' requiring fresh administrative sanction by the Departmental Working Group or Special Working Group as the case may be. Continuing Schemes which includes fresh post creation or purchase of vehicles should be routed to Finance Department.	As per G.O(P) No.546/12/Fin dated 08/10/2012	Rs.5crore to Heads of Departments under Group I category and upto Rs 2 crore to Head of Departments other than Group I, subject to the same conditions of Administrative Department.	Rs 10 crore with the same conditions of Administrative Department.
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GOVERNMENT OF KERALA

Abstract

Finance Department – Validity of Administrative Sanction – Orders issued

FINANCE (INDUSTRIES & PUBLIC WORKS - B) DEPARTMENT

G.O.(P)No.188/2018/Fin.

Dated, Thiruvananthapuram, 07.12.2018

Read :- 1) G.O.(P) No. 375/2015/Fin dated 24.08.2015.
2) Minutes of the Meeting held on 19.09.2018 in the chamber of the Principal Secretary (Finance)

O R D E R

As per Para 5(a) of the Government Order read above, it was ordered that “the validity of all Administrative Sanction (AS) shall not exceed 2 years. During this period, Administrative Department could issue revised sanction before the work is awarded, provided the revised estimate is necessitated due to changes in the approved cost index alone and not due to any extra item other than those contemplated in the original estimate.”

Since the system of parking of funds in TSB Account is discouraged, the validity period of all Administrative Sanction has to be limited to one year and it should lapse at the end of the financial year in which it is issued. However, exemption from this limit may be granted for Civil Works and Capital Equipment Purchase, since the time of completion in most cases exceed one year.

Government have examined the matter in detail and are pleased to modify the validity of Administrative Sanction specified in Para 5(a) of the Government Order read above as follows:-

- (a) For Civil Works, Administrative Sanction would be valid for 3 years.
- (b) For Equipment Purchase, Administrative Sanction will be valid up to the end of next Financial Year.
- (c) All other Administrative Sanction will be valid up to the end of the Financial Year in which Administrative Sanction is issued.

**By Order of the Governor,
MANOJ JOSHI
Principal Secretary (Finance)**

To

The Principal Accountant General (A&E) Kerala, Thiruvananthapuram
 The Principal Accountant General (G&SSA) Kerala, Thiruvananthapuram
 The Principal Accountant General (E&RSA) Kerala, Thiruvananthapuram
 All Heads of Departments and Offices
 The Secretary to Governor
 All Departments of Secretariat
 All Private Secretaries to Ministers
 Private Secretary to Chief Minister
 Private Secretary to the Leader of Opposition
 All Secretaries to Government
 The Registrar, High Court of Kerala
 The Secretary, Kerala Human Rights Commission, Thiruvananthapuram
 The Election Commissioner, State Election Commission, Thiruvananthapuram
 The Registrar, University of Kerala/Cochin/Kozhikode/Kottayam
 ✓ The Nodal Officer, www.finance.kerala.gov.in
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Forwarded/By Order


Section Officer



GOVERNMENT OF KERALA

Abstract

Finance Department – Guidelines for according Administrative sanction for plan schemes- Further instructions - Orders issued.

FINANCE (PLANNING - B) DEPARTMENT

G.O (P)No. 8/2019 /Fin.

Dated, Thiruvananthapuram , 05/02/2019

Read:- 1. G.O (P) No.351/2008/Fin dated 06.08.2008.
 2. G.O (P) No.04/2017/Fin dated 18.01.2017.
 3. G.O (P) No.72/2018/Fin dated 24.04.2018.
 4. Circular No.8493/CPMU-1/08/Plg. dated 06.05.2009.

ORDER

It has come to the notice that details such as objectives of the project, total project cost, component-wise breakup with cost estimates, funding pattern of the project, duration and phasing of the project, outcomes and monitoring mechanism/third party evaluation of the project, detailed guidelines etc are not seen included in the administrative sanction issued by the Administrative departments. This leads to poor execution at the implementing stage and delay in implementing the scheme, often resulting in time and cost over-runs.

Government have examined the matter in detail and are pleased to issue the following further guidelines to ensure that each administrative sanction invariably contains the relevant details of the scheme/project for effective and speedy implementation of plan schemes.

1. Each administrative sanction shall contain the following details:

A. Aims and objectives.

B. Detailed break up and estimates.

(Component-wise details comprising the name of each component, how it is to be implemented, mode of procurement of goods, services & works , for each component).

C. (i) Total project cost for entire period.

(ii) Proposed duration of implementation.

- (iii) Year-wise phasing of project including the details of the source of funds for each year.
 - D. (i) Name of implementing Agency (IA).
(Except schemes in which tender procedure is involved).
 - (ii) Decision making authority in implementing Agency (IA).
 - E. Funding pattern:
 - (i) Government of India share
 - (ii) Government of Kerala share
 - (iii) Own funds.
 - (iv) Beneficiary contribution.
 - F. Head of Account.
 - G. Complete list of equipments /furniture to be procured.
(Please attach name of each equipment/furniture with approximate cost estimates)
 - H. Details of Human Resources (HR) to be provided with remuneration.
 - I. Method of procurement of goods and services.
 - J. Details of beneficiary selection.
(Including eligibility criteria, method of selection, rate of assistance, mode of disbursement)
2. The above details shall invariably form part of administrative sanction and no administrative sanction shall be issued without them.
 3. Evaluation arrangements for the scheme/project implemented by non-governmental machinery should be clearly spelt out in the administrative sanction.
 4. Copy of guidelines of the scheme/project shall invariably be attached as **Annexure** to the administrative sanction. Guidelines of any scheme shall contain the followings:
 - (i) Beneficiaries of the scheme
 - (ii) Mode of selection of beneficiaries
 - (iii) Benefits given to each beneficiary for various type of activities with basis for benefit given by the Government, formula, maximum ceiling, beneficiary's own contribution and bank loan.

- (iv) The works which could be taken up under the scheme, type of works, size of works, at which level selection should be carried out, mode of implementation of the works.
- (v) Type of goods and equipments that could be procured under the scheme, who would carry out the selection & how the procurement would be carried out.
- (vi) What decisions would be taken at which level and by which authority or committee should be clearly spelt out for each type of decision including beneficiary selection, benefit to each beneficiary, selection of works, selection of goods / equipment that could be procured, implementing agency selection, finalisation of work order / tender / goods procurement order etc.

5. A summary of detailed estimate of the works prepared on 'PRICE' software based on latest Schedule of Rates. No administrative sanction for any work should be issued without detailed estimate having prepared on PRICE software.

6. Details of manpower to be hired for the scheme including salary/wages for each category and total expenditure during the administrative sanction period should be spelt out in the administrative sanction. No manpower should be engaged without the approval of Finance Department in Government.

7. Details of vehicles being hired/purchased for the scheme from the scheme funds. No vehicles shall be hired/purchased without the approval of Finance Department in Government.

8. Administrative Department shall issue administrative sanction specifying the decision and date of Special working Group/Working Group meeting. Government order according administrative sanction shall invariably be endorsed to the Finance (Planning-B) Department and Planning & Economic Affairs Department quoting respective file numbers.

(BY ORDER OF THE GOVERNOR)

MANOJ JOSHI

Additional Chief Secretary (Finance)

To

The Principal Accountant General (G&SSA/A&E), Kerala,
Thiruvananthapuram.

The Accountant General (E&RSA), Kerala, Thiruvananthapuram

The Private Secretary to Chief Minister

The Private Secretary to all Ministers

All Additional Chief Secretaries/Principal Secretaries/Secretaries/
Special Secretaries

All Departments in Government Secretariat
The Additional Secretary to Chief Secretary
All Heads of Departments/PSUs/Autonomous Bodies.
The Director of Treasuries, Thiruvananthapuram.
The Nodal Officer, Finance (www.finance.kerala.gov.in)
The Stock File/Office Copy.

Forwarded /By Order


Section Officer



GOVERNMENT OF KERALA

Abstract

Finance Department - Issuance of Administrative Sanction for Buildings/Roads/Bridges and maintenance works - Modified Orders issued.

FINANCE (INDUSTRIES & PUBLIC WORKS - B) DEPARTMENT

G.O.(P) No. 74/2019/Fin.

Dated, Thiruvananthapuram, 27.06.2019

Read :- 1) G.O.(Ms) No. 9/2003/P & ARD dated 30.04.2003
2) G.O.(P) No. 129/2018/Fin dated 13.08.2018

ORDER

As per the Government Order read as 1st above, Administrative Sanction was issued by the P & ARD for 150% of budget allocation of building works and no consideration was given to spill-over works and their payment while issuing fresh Administrative Sanction of 150% of the budget allocation. Vide Government Order cited 2nd above, instructions were issued limiting the issue of Administrative Sanction for building works upto 150% of the Plan Allocation, for Accredited agencies, Roads and Bridges works and maintenance works upto 100% plan and Non-Plan Allocation.

2. In modification of the above Government Orders, Government are pleased to order that from the financial year 2019-20 onwards, Administrative Sanctions pertaining to Building works/Roads/Bridges/Accredited Agencies/Maintenance works shall be limited to 100% of the Plan/Non-Plan

Allocation, except for the works specifically budgeted in Works Budget Volume II with 20% provision.

**By Order of the Governor,
MANOJ JOSHI IAS
Additional Chief Secretary (Finance)**

To

The Principal Accountant General (A&E) Kerala, Thiruvananthapuram
 The Principal Accountant General (G&SSA) Kerala, Thiruvananthapuram
 The Accountant General (E&RSA) Kerala, Thiruvananthapuram
 The Principal Accountant General (Audit) Kerala, Thiruvananthapuram
 All Heads of Departments and Offices
 The Secretary to Governor
 All Departments of Secretariat
 All Private Secretaries to Ministers
 Private Secretary to Chief Minister
 Private Secretary to the Leader of Opposition
 All Secretaries to Government
 The Registrar, High Court of Kerala
 The Secretary, Kerala Human Rights Commission, Thiruvananthapuram
 The Election Commissioner, State Election Commission, Thiruvananthapuram
 The Registrar, University of Kerala/Cochin/Kozhikode/Kottayam
 The Nodal Officer, www.finance.kerala.gov.in
 Stock file/Office Copy (E-724910)

Forwarded/By Order

Manoj Joshi

Section Officer



GOVERNMENT OF KERALA

ABSTRACT

Finance Department – Guidelines for according administrative sanction by the Working Groups – Revised instructions - Orders issued.

FINANCE (PLANNING - B) DEPARTMENT

G.O.(P)No.76/2019/Fin.

Dated, Thiruvananthapuram, 02/07/2019

Read : 1. G.O (P)No.72 /2018 /Fin. Dated 24/04/2018.

2. Minutes of the Plan Expenditure Review Committee meeting held on 02.05.2019.

ORDER

In the Government order read as 1st paper above, it was ordered that proposals involving post creation/hiring of temporary staff, subsidy/new subsidy/revision of rate of subsidy and purchase of vehicles shall not be considered by the Departmental Working Group even if such proposals are within the financial delegation. All such proposals will be cleared first by the Special Working Group and then Administrative Department should obtain the approval of council of Ministers. It has been decided to review the instructions in the Government order read above as per the decision taken in the Plan Expenditure Review Committee meeting read as 2nd paper above.

2. Government have examined the matter in detail and are pleased to issue the following revised instructions in supersession of the G.O. cited at No.1 above, in the matter of issuing administrative sanction for plan schemes.

i) Administrative sanction for plan schemes involving proposals for hiring of project staff/man power including those on temporary basis should invariably be issued with the approval of Finance Department. Administrative department should ensure that administrative sanctions that are issued without the concurrence of Finance Department shall not include any such proposals for hiring of project staff/man power.

ii) Outsourcing of services including where the manpower is provided by the service supplier as part of the project could be done by implementing agency with the approval of Working Group/Special Working Group, as the case may be, without the approval of Finance Department.

iii) Hiring/purchase of vehicles (all types) should be done only with the approval of Finance Department. Finance Department will give its opinion/approval to such proposals within a fortnight period.

3. The Government Order read as 1st above stands cancelled.

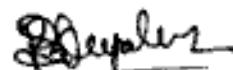
(BY ORDER OF THE GOVERNOR)

MANOJ JOSHI
Additional Chief Secretary (Finance)

To

The Principal Accountant General (G&SSA/A&E), Kerala,
Thiruvananthapuram.
The Principal Accountant General (E&RSA), Kerala, Thiruvananthapuram
The Planning and Economic Affairs Department
The Private Secretary to Chief Minister
The Private Secretary to Finance Minister
The Private Secretary to all Ministers
All Additional Chief Secretaries/Principal Secretaries/
Secretaries/ Special Secretaries
All Departments in Government Secretariat
The Additional Secretary to Chief Secretary
All Heads of Departments
The Nodal Officer, Finance (www.finance.kerala.gov.in)
The Stock File/Office Copy.

Forwarded /By Order



Section Officer



GOVERNMENT OF KERALA



Abstract

Finance Department-Placing of plan proposals in the Special Working Group meetings for according Administrative Sanction - Further Instructions- Orders Issued.

FINANCE (PLANNING - B) DEPARTMENT

G.O (Rt) No.2162/2021/Fin.

Dated, Thiruvananthapuram, 08/03/2021

- Read:-
1. G.O.(P)No.351/2008/Fin. Dated 06/08/2008.
 2. G.O.(P) No.8/2019/Fin. Dated 05/02/2019.
 3. G.O.(P) No.76/2019/Fin. Dated 02/07/2019.
 4. G.O.(P) No.74/2019/Fin. Dated 27/06/2019.
 5. Circular No.21/2020/Fin. Dated 08.04.2020.

ORDER

Government had issued detailed guidelines in the matter of placing plan proposals in the Working Group/Special Working Group meetings for according Administrative Sanctions as per Government Orders 1st, 2nd & 3rd cited above. Subsequently, Government had ordered that Administrative sanctions pertaining to building works/Roads/Bridges/Accredited Agencies/Maintenance works should be limited to 100% of the plan/non-plan allocation, except for the works specifically budgeted in Works Budget Volume-II with 20% provision as per Government Order 4th cited above. Also, instructions were issued that Administrative Sanctions should be issued only for the budget provision available after deducting amounts of bills resubmitted from Treasury queue.

2. It has come to the notice that the Administrative Departments have been submitting the proposals for placing in the Working Group/Special Working Group meeting without incorporating various details such as amount for which administrative sanction already issued, amount posted under ELAMS, Treasury queue and Ways & Means queue, expenditure already incurred etc. and this often creates lot of inconvenience and difficulties in taking decisions regarding approval of plan schemes by the Working Group/Special Working Group.

[P.T.O]

3. Government, having examined the matter in detail, are pleased to order that Secretary of the administrative department should prepare and submit plan proposals containing various aspects as per the guidelines along with amount for which administrative sanction already issued, amount posted under ELAMS, Treasury queue and Ways & Means queue, expenditure already incurred etc. in the revised Proforma in **Annexure-I**, as appended to this Government Order, for grant of administrative sanction by the Special Working Group.

4. The Proforma in **Annexure-I** of the Government Order read as 1st above stands modified to the above extent.


(By Order of the Governor)

RAJESH KUMAR SINGH IAS
ADDITIONAL CHIEF SECRETARY

To

The Principal Accountant General(A& E/Audit), Kerala, Thiruvananthapuram.
All Additional Chief Secretaries, Principal Secretaries, Secretaries
and Special Secretaries to Government.
All Administrative Departments in Secretariat.
All Heads of Departments.
All Officers/Sections in Finance Department.
The Nodal Officer, www.finance.kerala.gov.in

Forwarded /By Order


Section Officer

PROFORMA**DETAILS OF THE PLAN SCHEME REFERRED TO THE SPECIAL WORKING GROUP FOR CONSIDERING ADMINISTRATIVE SANCTION**

1. Name of the Administrative Department:		
2. Name of the New Scheme/Continuing Scheme with modifications:		
3. Type of the Scheme (State Plan Scheme/CSS/ACA/SCA/EAP):		
4. Need/Justification and objective(s) with particular reference to Plan Write up:		
5. Details of creation of posts and purchase of vehicles, if any, with cost estimates:		
6. Various Components with Estimates:		
<u>Name of Components</u>	<u>Estimates</u>	
	<u>Recurring</u>	<u>Non-Recurring</u>
i)		
ii)		
iii)		
iv)		
Total		
Total estimate (Rs. In crore):		
7. Funding Pattern and flow of funds (year-wise) :		
8. Duration and Phasing (year-wise) :		
9. Details of Physical Targets (year-wise):		
10. Budget provision under the head of account :		
11. Total amount for which Administrative Sanction already issued under the head of account during the current financial year:		
12. Amount posted under ELAMS, Treasury queue & Ways and Means queue during previous financial year:		
13. Balance available [10-(11+12)]:		
14. Expenditure already incurred :		
15. Details of Implementing Agency & Monitoring Mechanism(s):		
16. Remarks, if any:		
Signature:		
Secretary to Government Department		



GOVERNMENT OF KERALA

FINANCE (PLANNING-B) DEPARTMENT

No.58/2021/Fin.

Dated, Thiruvananthapuram, 22/07/2021

C I R C U L A R

Sub:- Special Working Group (SWG) meeting – Revised procedure for forwarding plan proposals - Instructions – issued.

- Ref:- 1. G.O.(P) No.351/2008/Fin. Dated 06/08/2008
 2. G.O.(P) No.8/2019/Fin. Dated 05/02/2019
 3. G.O.(Rt) No.2162/2021/Fin. Dated 08/03/2021 (Revised Annexure)
 4. Circular. No.22/2017/Fin. Dated 31/03/2017

Government had issued detailed guidelines in the matter of placing plan proposals in Special Working Group meetings for according Administrative Sanction as per the Government orders and Circular cited above. At present, Administrative Department prepares plan proposals along with prescribed proforma in Annexure-I and check list in Annexure-II duly signed by Secretary concerned and circulate 7 sets of hard copies of the proposals to Finance Department along with e-file for placing before the Special Working Group for according Administrative Sanction. Now, the Administrative Departments have brought to the notice their inconvenience in furnishing 7 sets of hard copies of the plan proposal in the wake of Covid-19 restrictions.

2. In this circumstance, the following instructions with regard to submission of plan proposals to be placed before the Special Working Group for according Administrative Sanction are issued with immediate effect.

i) The Administrative Department shall prepare a concise and focused plan scheme proposals containing need, objectives, various components, phasing of the project, funding pattern, available budget provision, monitoring mechanism etc. as per the guidelines issued, vide Government orders cited above along with prescribed proforma in Annexure-I (Revised) and check list in Annexure-II duly signed by Secretary concerned and circulate *one hard copy* of the same to Finance Department in addition to forwarding of plan proposals through e-file. However, if the proposal is prepared in the form of booklet, *three hard copies* of such proposals shall be circulated to Finance Department.

ii) The Section/ Wing concerned in Finance Department shall process the plan proposal through e-file and hand over the e-file proposal to be placed before the Special Working Group to Finance(Planning-B) Section along with *one hard copy* of the plan proposal received from the Administrative Department *at least before two working days* of scheduled Special Working Group meeting.

iii) Under the new procedure, plan proposals in digital format only will henceforth be circulated among the members of Special Working Group.

PREETHA B.S
Additional Secretary (Finance)

To

All Additional Chief Secretaries/Principal Secretaries/Secretaries of the
Administrative Departments
All Officers & Sections of Finance Department
The Nodal Officer, ctfmweb@gmail.com
Office Copy/Stock File(F-1787836)

Forwarded/By order



Section Officer



GOVERNMENT OF KERALA

Abstract

Finance Department- Revision of the Financial powers of the Departmental Working Group and Special Working Group- Further modification- Orders issued.

FINANCE (PLANNING - B) DEPARTMENT

G.O (P) No.128/2021/Fin.

Dated, Thiruvananthapuram, 24/09/2021

- Read:-
1. G.O (P) No. 351/2008/Fin. Dtd.06.08.2008.
 2. G.O (P) No. 137/2012/Fin. Dtd. 29.02.2012.
 3. G.O (P) No. 04/2017/Fin. Dtd.18.01.2017.

ORDER

The financial powers delegated to the Departmental working Groups for according Administrative Sanction for plan schemes was enhanced from Rs.5 crore to Rs.10 crore and that of Special Working Group for plan schemes with outlay exceeding Rs.10 crore vide Government Order read as 3rd above.

2. Several requests are now being received from various departments to enhance the financial powers delegated to the Departmental/Special working Groups for according Administrative Sanction for plan schemes in order to expedite the implementation of plan schemes.

3. Government, have examined the matter in detail, are pleased to order that the financial powers of the Departmental Working Groups for according Administrative Sanction for plan schemes, stands enhanced to ***Rs.15 crore from the existing limit of Rs.10 crore***. The Special working group will consider those proposals on issue of Administrative Sanctions for plan schemes with ***outlays exceeding Rs.15 crore***.

4. The Government Order read as 3rd paper above stands modified to the above extent.

(By Order of the Governor)

RAJESH KUMAR SINGH IAS
Additional Chief Secretary (Finance)

To

The Principal Accountant General (G&SSA / A&E), Kerala, Thiruvananthapuram.
The Accountant General (E&RSA), Kerala, Thiruvananthapuram.
The Programme Implementation, Evaluation & Monitoring Department.

The Chief Principal Secretary/Private Secretary to Chief Minister.
The Private Secretary to Minister (Finance).
All Additional Chief Secretaries, Principal Secretaries, Secretaries & Special Secretaries.
All Departments in Government Secretariat.
The Additional Secretary to Chief Secretary.
All Heads of Departments.
The Nodal Officer, Finance (ctfmweb@gmail.com)
Stock file/office copy (E-1785791)

Forwarded /By Order



Section Officer



GOVERNMENT OF KERALA

Finance (Planning B) Department

No.114/2021/Fin

Dated, Thiruvananthapuram, 25/11/2021

CIRCULAR

Sub :- 86th Report of the Committee on Public Accounts (2019-21)-
Implementation of recommendation – Issuance of Administrative
Sanction for scheduled projects well in advance to avoid delay in
implementation and revision of estimate - Insructions issued-reg.

Ref :- 1)Para No.21 of 86th Report of the Committee on Public
Accounts (2019-21).
2)Audit Para 2.3.8-Report of the Comptroller & Auditor General
for the year ended 31 March 2011 (State Finances).
3)Audit Para 2.3.8-Report of the Comptroller & Auditor General
for the year ended 31 March 2012 (State Finances).
4)G.O(P)No.8/2019/Fin dated 05.02.2019.
5)G.O(P)No.114/2021/Fin dated 13.08.2021.

The Public Accounts Committee (2019-21), in its 86th Report (Para No. 21) based on the Audit Paragraphs cited as references 2nd and 3rd above, had recommended to give necessary instructions to all the departments that administrative sanction should be obtained for a scheduled project well in advance in order to avoid delay in its implementation and the estimate should be revised only on reasonable grounds as per general guidelines.

2. In this circumstance, following instructions are given to all the

Administrative Departments for strict compliance in the matter of issuing administrative sanction for plan schemes:

(i) All Administrative Departments should ensure that administrative sanction is issued to / obtained for a scheduled project well in advance as per the guidelines issued vide G.O cited 4th above in order to avoid delay in its implementation and cost over-run.

(ii) The estimate should be based on the latest DSoR 2018 for all the public works as ordered vide G.O cited 5th above. The revision of estimates, if any required, should be done only on reasonable grounds and based on general guidelines issued in this regard / decision of the Special Working Group / Departmental Working Group.

PREETHA B S
Additional Secretary (Finance)

To

All Additional Chief Secretaries/Principal Secretaries/Secretaries of all Administrative Departments.

All Officers and Sections of Finance Department.

The Nodal Officer, ctfmweb@gmail.com

Forwarded/ By Order


Accounts Officer



GOVERNMENT OF KERALA

Abstract

Finance Department – Execution of Civil Works - Validity of Administrative Sanction- Clarification- Orders issued.

FINANCE (INDUSTRIES & PUBLIC WORKS - B) DEPARTMENT

G.O(P) No.26/2022/Fin.

Dated, Thiruvananthapuram, 07.03.2022

Read :- G.O (P) No.188/2018/FIN dated 07.12.2018.

ORDER

As per Government Order read above, for all types of civil works, validity of Administrative Sanction has been fixed as 3 years. Now various Administrative Departments have raised queries on whether revalidation of Administrative Sanction is required for the works once it is tendered and awarded for execution within three years from the date of issuance of administrative sanction. It has been pointed out that there is no mention in the said Government Order to the effect that revalidation of Administrative Sanction is not required for works which have already been awarded.

Government have examined the matter in detail and are pleased to clarify that for all Civil works, Administrative Sanction will be valid for 3 years from the date of issuance of the order. Revalidation of Administrative Sanction is not required once the work is tendered and awarded for execution within this time limit of Administrative Sanction. The validity of Administrative Sanction so issued will be deemed to be valid till the date of completion of the work as per the relevant clause in the agreement.

However, in the event of issuance of any Government order regarding the date of completion of work specifically, the same should invariably be incorporated in the Administrative Sanction order.

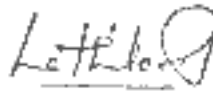
(By Order of the Governor)

Rajesh Kumar Singh IAS
Additional Chief Secretary (Finance)

To

1. The Accountant General (A&E) Kerala, Thiruvananthapuram
2. The Accountant General (Audit-II) Kerala, Thiruvananthapuram
3. The Private Secretary to Chief Minister
4. All Private Secretaries to Ministers.
5. The Private Secretary to the Leader of Opposition.
6. The Secretary to Governor.
7. All Secretaries to Government.
8. The Registrar, High Court of Kerala.
9. The Secretary, Kerala Human Rights Commission, Thiruvananthapuram.
10. The Election Commissioner, State Election Commission, TVPM.
11. All Departments of Secretariat.
12. All Heads of Departments/Offices
13. The Registrar, University of Kerala/Cochin/Kozhikkode/Kottayam.
14. The Chief Engineer[PWD(Admn)/I&A/LSGD /HED/ KSEBL (Civil) /KWA(General)].
15. The Chief Technical Examiner, Finance Department, Thiruvananthapuram
16. The Nodal Officer, www.finance.kerala.gov.in
17. Stock file/Office Copy(1968602)

Forwarded/By Order


 Section Officer



GOVERNMENT OF KERALA



Abstract

Finance Department - Modification of Structure of Special Working Group/Departmental Working Group - GO issued.

FINANCE (PLANNING - B) DEPARTMENT

G.O (P) No.133/2022/Fin.

Thiruvananthapuram, Dated: 31/10/2022

- Read:-
1. G.O (P) No. 819/79/Fin dated 29.08.1979
 2. G.O (P) No. 351/2008/Fin dated 06.08.2008
 3. G.O (P) No. 461/2008/Fin dated 16.10.2008
 4. Circular No.47/12/Fin dated 01.08.2012
 5. G.O(Ms)No. 21/2021/ITD dated 26.07.2021

ORDER

The Departmental Working Groups/Special Working Groups are constituted to grant Administrative Sanction for new schemes in the Annual Plan document/Continuing schemes. As per G.O cited 1&2 above, the Departmental Working group and Special Working Group was constituted respectively with following members:

Departmental Working Group

1. Secretary of the Administrative Department
2. Representative of Finance Department
3. Representative of Planning and Economic Affairs Department
4. The Head of Department Concerned

Special Working Group

1. Additional Chief Secretary (Finance)
2. Secretary Planning and Economic Affairs Department
3. Secretary (Finance Expenditure/Resources)
4. Secretary of the Concerned Administrative Department
5. The Head of the Department Concerned

2. As per G.O read 3rd above, representative of IT Department was also included in the Departmental Working Group and Special Working Group. Vide circular cited above, the representative Division Chief of the State Planning Board dealing with the subject are also be invited to the Special Working Groups as a special invitee.

3. Now Planning and Economic Affairs Department has suggested to exclude the representatives of Planning and Economic Affairs Department and to retain the representatives of State Planning Board in the Working groups as they directly engaged in scheme formulation.

4. Government have examined the matter in detail and are pleased to issue orders by modifying the present structure of Special Working Groups/Departmental Working Groups as stated below.

Special Working Group

1. Additional Chief Secretary/Principal Secretary, Finance Department
2. Secretary, Finance Department (Expenditure/Resources)
3. Secretary of the Administrative Department concerned
4. AS/JS of concerned wing in Finance Department
5. Respective Division Chief from State Planning Board
6. Head of the Department, whose schemes are to be considered
7. Secretary (E&IT) Department (if the proposal includes purchase of computers and accessories costing more than Rs.50 lakh)

Departmental Working Group

1. Additional Chief Secretary/Principal Secretary/Secretary of the Administrative Department concerned
2. Representative from Finance Department
3. Representative from State Planning Board
4. Head of the Department, whose schemes are to be considered
6. Secretary (E&IT) Department (if the proposal includes purchase of computers and accessories costing more than Rs.50 lakh)

(By Order of the Governor)
BISHWANATH SINHA IAS
ADDITIONAL CHIEF SECRETARY

To

The Accountant General (A&E/Audit I&II), Kerala, Thiruvananthapuram.
 All Additional Chief Secretaries, Principal Secretaries, Secretaries & Special Secretaries to Government
 All Administrative Departments in Government Secretariat.
 Head of all Departments.
 All Officers/Sections in Finance Department
 The Nodal Officer, www.finance.kerala.gov.in

Forwarded /By Order

Bijoy D

Section Officer



GOVERNMENT OF KERALA
Abstract

Finance Department-Placing of plan proposals in the Special Working Group meetings for according Administrative Sanction - Further Instructions- Orders Issued.

FINANCE (PLANNING - B) DEPARTMENT

G.O (Rt) No. 3887/2023/Fin. Dated, Thiruvananthapuram, 23.05.2023

- Read:-
1. G.O.(P)No.351/2008/Fin. Dated 06/08/2008.
 2. G.O.(P)No.8/2019/Fin. Dated 05/02/2019
 3. G.O.(P)No.74/2019/Fin. Dated 27/06/2019
 4. G.O.(P)No.76/2019/Fin. Dated 02/07/2019
 5. G.O.(Rt) No.2162/2021/Fin. Dated 08/03/2021

ORDER

Government had issued detailed guidelines in the matter of placing plan proposals in the Working Group/Special Working Group meetings for according Administrative Sanctions as per Government Orders cited above. As per G O read as 5th above orders were issued stating that the Secretary of the administrative department should prepare and submit plan proposals in the revised proforma in Annexure I appended along with order.

2. It has come to the notice of Government that a comprehensive information of the schemes/projects is essential for a detailed analysis of the proposals submitted by the implementing departments for issue of Administrative sanction. Accordingly after having detailed discussions with State Planning Board and Programme Implementation, Evaluation and Monitoring Department, a common format for Departmental Working Group and Special Working Group has

been developed with a view to collect information for impact analysis during the Departmental Working Group/ Special Working Group meetings as well as for processing the files.

3. Government are now pleased to order that from the financial year 2023-24 onwards, Secretary of the concerned administrative department shall prepare concise and focussed scheme proposals containing various aspects as per the guidelines like objective (s), funding pattern, duration and phasing, physical targets along with amount for which administrative sanction already issued, amount posted under ELAMS, Treasury queue and Ways & Means queue etc., in the revised common Proforma for examining plan schemes by Departmental Working Group/Special Working Group meetings in the Annexure, as appended to this Government order, for grant of administrative sanction.

4. The Proforma in Annexures of the Government Orders read as 1st & 5th above stands modified to the above extent.

(By Order of the Governor)

BISHWANATH SINHA

ADDITIONAL CHIEF SECRETARY

To

The Principal Accountant General(A& E/Audit),
Kerala, Thiruvananthapuram.

All Additional Chief Secretaries, Principal Secretaries, Secretaries
and Special Secretaries to Government.

All Administrative Departments in Secretariat.

All Heads of Departments.

All Officers/Sections in Finance Department.

The Nodal Officer, www.finance.kerala.gov.in

Forwarded /By Order

Bijud

Section Officer

COMMON PROFORMA FOR EXAMINING PLAN SCHEMES BY WORKING GROUPS AND SPECIAL WORKING GROUPS

DRAFT VERSION 3.0

1	Name of the Administrative Department																																							
2	Name of the Implementing Agency																																							
3	Name of the Scheme																																							
4	Please state whether this is a new scheme/ continuing scheme with modification. If a continuing scheme, why a fresh sanction is sought?																																							
5	Plan Space ID																																							
6	First inclusion in the Five Year Plan (Please provide the financial year)																																							
7	Type of the Scheme (Please tick the appropriate box) <table style="width: 100%; border: none;"> <tr> <td><input type="checkbox"/> a. State Plan Scheme</td> <td><input type="checkbox"/> d. Central Sector Scheme</td> <td><input type="checkbox"/> g. CSS</td> </tr> <tr> <td><input type="checkbox"/> b. ACA</td> <td><input type="checkbox"/> e. SCA</td> <td><input type="checkbox"/> h. EAP</td> </tr> <tr> <td><input type="checkbox"/> c. Convergence (LSGI, MP/M-LA, CSR, Community Mobilization)</td> <td><input type="checkbox"/> f. NCDC</td> <td><input type="checkbox"/> i. RIDF</td> </tr> </table>		<input type="checkbox"/> a. State Plan Scheme	<input type="checkbox"/> d. Central Sector Scheme	<input type="checkbox"/> g. CSS	<input type="checkbox"/> b. ACA	<input type="checkbox"/> e. SCA	<input type="checkbox"/> h. EAP	<input type="checkbox"/> c. Convergence (LSGI, MP/M-LA, CSR, Community Mobilization)	<input type="checkbox"/> f. NCDC	<input type="checkbox"/> i. RIDF																													
<input type="checkbox"/> a. State Plan Scheme	<input type="checkbox"/> d. Central Sector Scheme	<input type="checkbox"/> g. CSS																																						
<input type="checkbox"/> b. ACA	<input type="checkbox"/> e. SCA	<input type="checkbox"/> h. EAP																																						
<input type="checkbox"/> c. Convergence (LSGI, MP/M-LA, CSR, Community Mobilization)	<input type="checkbox"/> f. NCDC	<input type="checkbox"/> i. RIDF																																						
8	Spread of the Scheme <table style="width: 100%; border: none;"> <tr> <td><input type="checkbox"/> Single institution</td> <td><input type="checkbox"/> A group of institutions in selected locations</td> <td><input type="checkbox"/> District wide</td> </tr> <tr> <td><input type="checkbox"/> One Panchayath</td> <td><input type="checkbox"/> Group of selected Panchayats</td> <td><input type="checkbox"/> Group of selected districts</td> </tr> <tr> <td><input type="checkbox"/> One Block</td> <td><input type="checkbox"/> Group of selected Blocks</td> <td><input type="checkbox"/> Statewide scheme</td> </tr> <tr> <td><input type="checkbox"/> One Municipality</td> <td><input type="checkbox"/> Group of selected Municipalities</td> <td></td> </tr> <tr> <td><input type="checkbox"/> One Municipal Corporation</td> <td><input type="checkbox"/> Selected Municipal Corporations</td> <td></td> </tr> </table> Please provide additional details, if any		<input type="checkbox"/> Single institution	<input type="checkbox"/> A group of institutions in selected locations	<input type="checkbox"/> District wide	<input type="checkbox"/> One Panchayath	<input type="checkbox"/> Group of selected Panchayats	<input type="checkbox"/> Group of selected districts	<input type="checkbox"/> One Block	<input type="checkbox"/> Group of selected Blocks	<input type="checkbox"/> Statewide scheme	<input type="checkbox"/> One Municipality	<input type="checkbox"/> Group of selected Municipalities		<input type="checkbox"/> One Municipal Corporation	<input type="checkbox"/> Selected Municipal Corporations																								
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9	Details of creation of posts for civil construction, projects and purchase of vehicles, if any, with cost estimates																																							
10	Has the scheme earmarked 25% or more for contract/daily wage sourcing of human resource from the total allocation?																																							
11	Various components and subcomponents with estimates <table border="1" style="width: 100%; border-collapse: collapse; margin-top: 5px;"> <thead> <tr> <th rowspan="2" style="width: 5%;">Sl. No.</th> <th rowspan="2" style="width: 45%;">Name of the component / sub component (where value is >10 lakhs)</th> <th colspan="2" style="text-align: center;">Estimates</th> </tr> <tr> <th style="width: 20%;">Recurring</th> <th style="width: 30%;">Non-recurring</th> </tr> </thead> <tbody> <tr><td style="text-align: center;">i.</td><td></td><td></td><td></td></tr> <tr><td style="text-align: center;">ii.</td><td></td><td></td><td></td></tr> <tr><td style="text-align: center;">iii.</td><td></td><td></td><td></td></tr> <tr><td style="text-align: center;">iv.</td><td></td><td></td><td></td></tr> <tr><td style="text-align: center;">v.</td><td></td><td></td><td></td></tr> <tr><td style="text-align: center;">vi.</td><td></td><td></td><td></td></tr> <tr> <td></td> <td style="text-align: right;">Total</td> <td></td> <td></td> </tr> <tr> <td></td> <td colspan="2" style="text-align: right;">Total Estimate in Crores</td> <td></td> </tr> </tbody> </table>		Sl. No.	Name of the component / sub component (where value is >10 lakhs)	Estimates		Recurring	Non-recurring	i.				ii.				iii.				iv.				v.				vi.					Total				Total Estimate in Crores		
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12	Funding pattern and flow of funds (year-wise) - Past 5 Financial Years																																							
13	Duration and phasing (year-wise) - Past 5 Financial Years																																							
14	Details of physical targets (year-wise) - Past 5 Financial Years																																							
15	Budget provision available for the scheme under the relevant Head (s) of Account (Please provide head(s) of account and allocations)																																							
16	Does this scheme has a connected non-plan budget allocation? (YES/NO), if YES, specify the head of account and purpose of the allocation																																							
17	Total amount for which Administrative Sanction already issued under the head of account during the current financial year																																							
18	Amount posted under ELAMS, Treasury Queue and Ways and Means Queue during the previous financial year (Please provide amounts of each item in new rows)																																							
19	Balance available (15-17+18)																																							
20	Expenditure already incurred - Past 5 Financial Years																																							
21	Status of Utilisation Certificate (UC) pending till date (Please provide released amount and release date against each UC pending)																																							
22	Details of monitoring mechanism(s) (Please describe the monitoring mechanisms being used to ensure on time achievement of milestones, financial discipline and compliance to funding & regulatory requirements)																																							
23	Whether the proposal covers the entire outlay of the scheme in the Budget? If it covers only a part of the outlay, how the remaining portion is proposed to be used?																																							
24	Whether the proposal is supported with DPR, Action Plan (annual or multi year) comprising of period of completion, phasing, execution plan, fund flow, physical target, details of beneficiary (please quantify numbers), impact and outcome of the project, Risk in implementation, mitigation measures and other relevant details. (Please attach DPR)																																							

25	If there is any Central Sector Scheme / Centrally Sponsored Scheme with Similar Objective and whether the scheme envisages any assistance under CS/CSS, please provide details	
26	Please clarify if the scheme also envisages financial assistance from other sources? (please mark (X) appropriately)	
	<input type="checkbox"/> KIEF <input type="checkbox"/> MF <input type="checkbox"/> MLA <input type="checkbox"/> LSGI <input type="checkbox"/> CSR <input type="checkbox"/> NABARD	<input type="checkbox"/> NCDC <input type="checkbox"/> external funding agencies <input type="checkbox"/> ADB <input type="checkbox"/> JBIC <input type="checkbox"/> World Bank <input type="checkbox"/> Community mobilisation
27	In case of CS/CSS, whether the Government of India's approval has been obtained? If yes, is it advance or reimbursement basis?	<input type="checkbox"/> Others Others, Please Specify
28	In the case of continuing Centrally Sponsored schemes with reimbursement pattern of Central Assistance, whether reimbursement claims for the past periods were furnished to GOI? Please furnish details of reimbursement pending at GOI level. (Amount and date on which complete application/documents submitted)	
29	In the case of continuing schemes with central assistance received in advance, whether the funds received from GOI in the previous years have been fully spent and the Utilization Certificates furnished to GOI? (In case of availability of unspent amounts, please provide details of released amount, released date and remaining amount. Details of pending UC may be added in column 18 above)	
30	In the case of centrally sponsored schemes, whether revalidation sanction for the unspent balances of the central assistance/external assistance received during the previous years has been obtained? (Please provide the details of each revalidation in separate rows)	
31	Is this plan helpful in achieving any specific SDG 2030 goals. If yes, please provide details.	
32	Challenges in implementation of the scheme (Viz: issues related to land acquisition, getting regulatory clearances, social issues, funding issues, non-availability of competent contractors/suppliers, non-availability of experts/skilled workers etc.)	
33	Is this scheme a stand alone scheme? (YES/NO). If NO, is completion of this scheme dependant on completion of any other scheme / component (please provide details)	
34	Are there any other projects of the same department or other departments with similar or overlapping objectives/ outputs/ outcomes? YES/NO. (If YES, briefly describe)	
35	Did this scheme already receive any advice / concurrence/ remarks from Finance Department on file for in the form of any other communication? (YES/NO) (Please attach copies)	
Representations from the Public & Media Reports		
36	Details of Suggestions / Observations / Grievances related to scheme from Regulatory Bodies, Government, Media, General Public, if any, received and Action Taken on them	
Impact Assessment		
37	Explain how the attainment of physical and financial targets, and project milestones as provided in various sections above have provided improved experience to the target beneficiaries and whatever improvements it facilitated in the general socio-economic standards of Kerala [statements on this should be correlated to the stated objectives and outputs of the scheme, and testimonials for the same should be added to PlanSpace 2.0] Suggestions for further improvement of the scheme (To enhance the impact and quality of expenditure)	
Additional Point for Special Working Group		
38	Whether the Administrative Department is not competent to sanction the scheme/ expenditure in the light of the delegation of powers in force? (YES/NO)	
39	Whether the proposed expenditure exceeds the budgeted outlay of the Scheme? If so, how the excess fund requirement is proposed to be met?	

Signature
Planning Officer / In charge Planning
..... Department

Signature
Finance Officer
..... Department

Signature
Head of the Department
..... Department

Signature
Representative of Finance Department
(For Working Group)

Signature
Secretary
..... Department

Signature
Secretary
Finance Department



GOVERNMENT OF KERALA

Abstract

New schemes/Projects in Budget/Reply Speech Announcements – Procedure for Speedy and Smooth implementation – Guidelines issued.

FINANCE (BD&GB) DEPARTMENT

G.O.(Rt)No.4224/2023/FIN Dated,Thiruvananthapuram,05.06.2023

ORDER

As part of speedy and smooth implementation of new schemes/projects announced in Budget Speech and the reply speech by Hon'ble Minister (Finance) on the floor of the Assembly, following guidelines are issued.

- (a) Immediately after the presentation of the State Budget, the Finance (Budget Wing) Department will identify the departments through which newly announced schemes in the Budget Speech are to be implemented. If more than one department is involved, a suitable department will be identified by the Finance (Budget Wing) Department as a Nodal Department for its implementation.
- (b) The Finance (Budget Wing) Department will give specific instructions to Administrative Department/s to take further steps for the preparation of project report and implementation of the schemes.
- (c) The Secretaries concerned shall arrange to prepare a detailed project report and it will be appraised and discussed in the Department Working Group, if the total project cost as announced in the Budget Speech is less than Rs. 15 Crore. Administrative Sanction for the schemes which

- have been cleared by the Department Working Group can be issued with the approval of the Minister concerned and Minister(Finance).
- (d) If the total project cost of the schemes exceeds Rs. 15 Crore, such schemes will be appraised and discussed in the Special Working Group for consideration. Administrative Sanction for the schemes which have been recommended by the Special Working Group with the approval of Minister(Finance) would be issued with the approval of the Minister concerned by AD.
 - (e) The DPR cost shall be limited to the extent of amount announced in the Budget Speech for the scheme.
 - (f) Those schemes for which no specific amount has been announced in the Budget Speech, the concurrence of Planning and Economic Affairs and Finance Departments shall also be obtained before the issuance of Administrative Sanction. Once the approval by Department Working Group/Special Working Group is obtained, the allocation for the current Financial Year will be decided after the recommendation of the Planning and Economic Affairs and Finance Departments. The approval at the level of Minister (Finance) shall also be obtained for the grant of Finance Departments' concurrence for such schemes.
 - (g) Budget allocation or Head of Account is not a pre-requisite for considering new schemes by a Department Working Group/Special Working Group.
 - (h) The Finance (Budget Wing) Department shall provide new Heads of Accounts/funds on an actual requirement basis for incurring expenditure towards the scheme.
 - (i) The execution/implementation of projects/schemes for which Administrative Sanction has been issued shall directly be monitored by the Secretaries concerned. If more than one department is involved, the

Secretary concerned of the Nodal Department shall directly monitor the execution/implementation of projects/schemes.

(i) The Secretaries concerned shall directly monitor the updation of financial and physical progress status of the schemes in the Budget Monitoring System (BMS) on a monthly basis.

2. The above guidelines shall be applicable for the schemes/programmes announced on the floor of the Assembly by the Hon'ble Minister (Finance).

3. The schemes for which allocation has been included in the Annual Plan are excluded from the purview of this procedure and will be considered by the Special Working Group/Department Working Group as per the usual procedures/practices specially prescribed for it.

(By order of the Governor)

BISHWANATH SINHA IAS
ADDITIONAL CHIEF SECRETARY(FINANCE)

To:

The Principal Accountant General (A&E/Audit), Kerala,
Thiruvananthapuram.

All Additional Chief Secretaries, Principal Secretaries, Secretaries
and Special Secretaries to Government.

All Administrative Departments in Secretariat.

All Heads of Departments.

All Officers/Sections in Finance Department.

The Nodal Officer, www.finance.kerala.gov.in

Forwarded /By order

Bishwa
Section Officer