



FINANCE [BUDGET GENERAL - I] DEPARTMENT
G.O.No.334, Dated 22nd October 2022.

(Subakiruthu, Aippasi -5, Thiruvalluvar Aandu 2053)

ABSTRACT

Finance Department – Enhancing the delegation of powers to the Secretaries to Government - Revised Orders - Issued.

Read :-

G.O.Ms.No.519, Finance (Salaries) Department,
Dated 29.09.1997.

ORDER:

Under Rule 10 read with Rule 39 of the Tamil Nadu Government Business Rules and Secretariat Instructions, all cases involving the State's finances have to be referred to Finance Department except those for which general delegations have been indicated by the Finance Department.

2. In the Government Order read above, certain financial powers have been delegated to the Secretaries to Government and Departments of Secretariat so as to dispose of cases expeditiously without reference to Finance Department.

3. The Government have now decided to enhance the delegation of powers to enable disposal of cases without reference to Finance Department. Therefore, revision of orders issued in G.O.Ms.No.519, Finance (Salaries) Department, Dated 29.09.1997 is necessary.

4. Accordingly, the Government hereby prescribes delegation of powers to the Secretaries to Government and Departments of Secretariat as specified in the Annexure to this order.

5. While issuing orders in the cases covered under these delegations, the Departments of Secretariat are requested to add the following as last paragraph to their order as below:-

“ This order does not require the concurrence of Finance Department as per G.O.Ms. No.334, Finance (BG-I) Department, dated. 22.10.2022.”

6. This order shall take effect from the date of issue of this order.

(BY ORDER OF THE GOVERNOR)

N.MURUGANANDAM
ADDITIONAL CHIEF SECRETARY TO GOVERNMENT

To

The Additional Chief Secretaries / Principal Secretaries / Secretaries to Government, Departments of Secretariat, Chennai - 9.
All Departments of Secretariat (Bills) (2 copies).
The Legislative Assembly Secretariat, Chennai - 9.
The Principal Secretary to the Governor, Governor Estate, Chennai - 22.
All Heads of Department.
The Registrar General, High Court, Chennai -104.
The Secretary, Tamil Nadu Public Service Commission, Chennai-3.
The Commissioner of Treasuries and Accounts, Chennai-35.
The Commissioner, Government Data Centre, Chennai-25.
All Pay and Accounts Officers / Treasury Officers / Sub-Treasury Officers.
The Accountant General (A&E), Chennai-18.
The Principal Accountant General (Audit-I/ Audit-II/ FINAT), Chennai-18.

Copy to

The Principal Secretary / Secretary -I to Hon'ble Chief Minister, Chennai-9.
The Secretary -II / III / IV to Hon'ble Chief Minister, Chennai-9.
The Senior Personal Assistant to Hon'ble Chief Minister, Chennai-9.
The Special Personal Assistant to Hon'ble Minister for Finance and Human Resources Management, Chennai-9.
The Senior Principal Private Secretary to Chief Secretary to Government, Chennai-9.
The Senior Principal Private Secretary to Additional Chief Secretary to Government, Finance Department, Chennai-9.
The Principal Private Secretary to Secretary to Government (Expenditure), Finance Department, Chennai-9.
All Officers in Finance Department, Chennai-9.
All Sections in Finance Department, Chennai-9.
The Finance (Salaries) Department, Chennai-09.
Stock File / Spare Copies.

-/ Forwarded : By Order /-

Rajalingam
22/10/2022.

UNDER SECRETARY TO GOVERNMENT (BUDGET)

Finance (BG-1) Department**ANNEXURE****I. The following items may be sanctioned without referring to Finance Department subject to the conditions specified:**

| Sl. No. | Description | Powers of Delegation |
|----------------|---|--|
| 1 | Continuance of Staff | Secretaries to Government are empowered to sanction the continuance of staff upto a period of six months after initial sanction. Proposals of continuance beyond six months should be referred to Finance Department. |
| 2 | Sanction of Arrear Claims | All Heads of Department are empowered to sanction arrear claims for more than six years without pre-audit by Accountant General. |
| 3. | Works | Departments of Secretariat can accord sanction for maintenance, repairs, alterations, minor improvements in non-residential buildings (except in Secretariat) within the existing Budget provisions (or) upto Rs.25 lakh of the Rs.75 lakh provided to the Secretaries to Government as Grant for Unforeseen Expenditure, indicated in para V below. |
| 4. | <u>Office Expenses</u> Furniture | Departments of Secretariat can sanction within existing Budget provisions (or) upto Rs.25 lakh of the Rs.75 lakh provided to the Secretaries to Government as Grant for Unforeseen Expenditure, indicated in para V below. |
| 5. | Advertisement Charges | Heads of Department can sanction advertisement charges in respect of advertisements, releases to publications in the approved list for which advertisement tariff has been fixed by the Government within the existing Budget provisions. |

| Sl. No. | Description | Powers of Delegation |
|----------------|--|--|
| 6. | <p>Machinery and Equipment Machinery, Equipment, Plants, Tools, Computers, Printers, Scanners, Computer Accessories, Software and Applications.</p> | <p>All Heads of Department can sanction orders for purchase of Machinery, Equipment, Plants, Tools, Computers, Printers, Scanners and Computer Accessories, Instruments, Apparatus, Spare parts within the existing Budget provisions (or) Secretaries to Government can sanction upto Rs.25 lakh of the Rs.75 lakh provided to the Secretaries to Government as Grant for Unforeseen Expenditure, indicated in para V below.</p> |
| 7. | <p>Payments for Professional and Special Services</p> | <p>The following items pertaining to payments for professional and special services need not be referred to Finance Department for concurrence.</p> <ol style="list-style-type: none"> a. Proposal for legal defence to Heads of Department. b. Proposal for payment of fees to Government Pleaders to attend civil cases when rates of fees are in accordance with the standing orders. c. Engagement of juniors to Law Officers and engagement of senior Advocates. d. Payment of fees to the Tamil Nadu Government Advocate-on-record at Supreme Court. e. Proposal regarding sanction of expenditure towards the cost of Court Fee Stamps to be affixed in writ appeals. f. Proposal for sanction of costs awarded by Courts. g. Proposal for payment for other professional services. <p>The above items can be sanctioned by Secretaries to Government within the existing Budget provisions (or) upto Rs.25 lakh of the Rs.75 lakh provided to the Secretaries to Government as Grant for Unforeseen Expenditure, indicated in para V below.</p> |

| Sl. No. | Description | Powers of Delegation |
|----------------|---|---|
| 8. | Maintenance of Motor Vehicles | The Departments of Secretariat may sanction within the existing Budget provisions (or) upto Rs.25 lakh of the Rs.75 lakh provided to the Secretaries to Government as Grant for Unforeseen Expenditure, indicated in para V below. |
| 9. | <u>Rent, Rates and Taxes:</u> Office accommodation | <p>The monetary limit for sanction of rent to Government offices accommodated in private buildings is Rs.30,000/- per month for Secretaries to Government and Rs.25,000/- per month for Heads of Department respectively, subject to plinth area norms with reference to staff strength and reasonableness of rent being satisfied and fulfilling following conditions:</p> <ul style="list-style-type: none"> (i) In respect of fixing of new rent for old building, the increase of rent should not be more than 5%, 10% or 15% on existing rent, if fixed one year, two years or three years back respectively and (ii) In respect of fixing of rent for new buildings, the rent details of other Government offices situated in the nearby areas should be collected and the average rent rate shall be arrived. Based on the average rent arrived, the rent shall be fixed, if it is within 5% increase over the average rent arrived. |
| 10. | Foundation stone laying ceremonies and Building Inaugural function | <p>Departments of Secretariat may sanction expenditure within the existing Budget provision, subject to a ceiling of</p> <ul style="list-style-type: none"> a) Rs.4 lakh for district level functions and b) Rs.10 lakh for State level functions. |

| Sl. No. | Description | Powers of Delegation |
|---------|--|---|
| 11. | Stationery Charges, Printing, Purchase of books, magazines and periodicals | Heads of Department may sanction within the existing Budget provisions (or) Secretaries to Government can sanction up to Rs.25 lakh of the Rs.75 lakh provided to the Secretaries to Government as Grant for Unforeseen Expenditure, indicated in para V below. |
| 12. | Exhibition, Seminars, Conferences and Meetings | Secretaries to Government can sanction upto Rs.10 lakh of the Rs.75 lakh provided to the Secretaries to Government as Grant for Unforeseen Expenditure, indicated in para V below. |
| 13. | Hospitality | Secretaries to Government can sanction upto Rs.10 lakh of the Rs.75 lakh provided to the Secretaries to Government as Grant for Unforeseen Expenditure, indicated in para V below. |
| 14. | Experiments, Investigations and Demonstrations | Secretaries to Government can sanction upto Rs.25 lakh of the Rs.75 lakh provided to the Secretaries to Government as Grant for Unforeseen Expenditure, indicated in para V below. |
| 15. | Conduct of trainings, purchase of training materials | Secretaries to Government can sanction upto Rs.25 lakh of the Rs.75 lakh provided to the Secretaries to Government as Grant for Unforeseen Expenditure, indicated in para V below. |
| 16. | <u>Write off and losses:</u> i) Losses of public money included in the cash and stores | Departments of Secretariat can sanction write off up to Rs.1,00,000/- in each case subject to an overall limit of Rs.10,00,000/- per annum. |
| | ii) Losses on account of non -realisation of sums due to Government | Departments of Secretariat can sanction write off up to Rs.5,00,000/- in each case subject to an overall limit of Rs.50,00,000/- per annum. |

| Sl. No. | Description | Powers of Delegation |
|----------------|---|--|
| 17. | <p><u>Courses</u></p> <p>i) Courses conducted in Foreign countries under Scholarship schemes</p> | <p>Trainings/Courses conducted in India/Abroad under scholarship schemes within a duration of two months, where government fund is not involved:</p> <p>Administrative Departments of Secretariat can sanction such cases without referring to Finance Department.</p> |
| | <p>ii) New Courses not covered under the above groups</p> | <p>Concurrence of Finance Department is necessary in all cases.</p> |
| 18. | <p>Formation of Committees</p> | <p>Files relating to Constitution of Committees, that do not have a financial implication, either directly or indirectly, need not be referred to Finance Department.</p> |
| 19. | <p>Relaxation of Service Rules</p> | <p>Relaxation / exemption from Service Rules (Special Rules, Adhoc Rules or General Rules) need not be referred to Finance Department unless such relaxation involves conferment of pecuniary benefits.</p> |
| 20. | <p><u>Travel Expenses</u></p> <p>i) In respect of tours of Heads of Department within the State</p> | <p>Government sanction is not necessary.</p> |
| | <p>ii) In respect of tours of Heads of Department outside the State</p> | <p>Sanction of Government in Administrative Department is necessary. Reference to Finance Department is not necessary.</p> |
| | <p>iii) In respect of tours of Officers, sub-ordinate to Heads of Department within and outside the State</p> | <p>Sanction of Government is not necessary. Heads of Department can themselves authorize these tours.</p> |
| | <p>iv) Tours abroad</p> | <p>Approval of Government and reference to Finance Department is necessary.</p> |

II. The Administrative departments may sanction the following cases without reference to the Finance Department, subject to availability of budgetary allocation:

- (i) Sanction of temporary advances under Art.99 of Tamil Nadu Financial Code, Volume-I.
- (ii) Sanction of permanent advances in all cases.
- (iii) Sanction of time barred deposits.
- (iv) Cases relating to deputation of officers for training within the State or within the Country.
- (v) Revalidation of orders where Finance has already approved the expenditure, provided there is no change in the expenditure approved.
- (vi) Sanction of compensation to the following cases based on the General/Standing orders:-
 - a) Death in Police firing;
 - b) Death in Communal violence;
 - c) Death in Police Custody;
- (vii) Charged expenditure relating to the following items in respect of Governor's House Hold, High Court and Tamil Nadu Public Service Commission.
 - a) Medical Reimbursement;
 - b) Leave Travel Concession;
 - c) Telephone charges;
 - d) Fuel to Motor Vehicles;
 - e) Maintenance of Motor Vehicles.
- (viii) Scrutiny of draft orders for which orders have been obtained in circulation from the competent authority, following appropriate financial procedure, where :-
 - a) Quarterly Control system is followed;
 - b) It is not an item of New Service;
 - c) No New Head of Account need to be opened.
- (ix) Cases relating to release of funds for on-going schemes for which
 - (a) Continuance orders have been obtained, or standing sanction orders exist;
 - (b) Quarterly Control System is followed;
 - (c) No new head of account needs to be opened;

- (x) Cases relating to quarterly release to universities, except 4th Quarter where production of Certificate of audit by Director of Local Fund and Accounts for the previous years has to be insisted.
- (xi) Cases relating to Deputation of Government Servants on Foreign Service to other non-Government Organisations where expenditure is fully met by the organisations. For example, Sanction of police guards for security to Banks.
- (xii) The proposals to Government of India relating to the implementation of schemes with 100% assistance given from Government of India and no expenditure is involved from the State exchequer. However, if creation of additional posts is involved, it should be referred to Finance Department before it is sent to Government of India.
- (xiii) For all cases, where additional budgetary allocation is required, the files may be referred to the Finance Department for concurrence.

III. Delegations of Powers pertaining to Centrally Sponsored Schemes:-

To avoid undue delay in release of funds, upon confirmation of credit of the Central share from concerned Ministry of Government of India, Administrative departments shall issue the Government Order to release the Central share without referring the file to Finance Department, subject to the condition that necessary funds are available in the Budget under relevant head of accounts.

For release of State share, files should be referred to Finance Department. If sufficient Budget provision is not available under the relevant head of accounts for release of Central share, files should be referred to Finance Department.

IV. Secretaries to Government can sanction the following cases without referring files to Finance Department, subject to availability of Budget provision.

- (i) Compensation under Victims Assistance Fund within prescribed ceilings, as per rules.
- (ii) Reimbursement of medical expenditure as per rules (where no relaxation of Tamil Nadu Medical Attendance Rules is involved).
- (iii) House Building Advance, as per rules.
- (iv) Compensation for Human-wildlife conflict as per already fixed ceilings under various Government Orders.
- (v) Medals and Awards within ceilings already fixed as per rules.

V. Grant for Unforeseen Expenditure provided to Secretaries to Government :-

- (i) A Grant for Unforeseen Expenditure with an annual cap of Rs.75.00 lakh to all Secretaries to Government of Administrative Departments will be annually provided in the Budget.
- (ii) This grant shall be utilized only in the manner and for the items of expenditure specified above.
- (iii) This grant is inapplicable to the items of expenditure which are charged on the Consolidated Fund of the State.
- (iv) This grant cannot be re-appropriated.

**N.MURUGANANDAM
ADDITIONAL CHIEF SECRETARY TO GOVERNMENT**

-/ True Copy /-

Rajalingam
22/10/2022.

UNDER SECRETARY TO GOVERNMENT (BUDGET)