

GOVERNMENT OF NCT OF DELHI
REVENUE DEPARTMENT
5 SHAM NATH MARG, DELHI - 110054

No. F. 1(334)/Acctt./Budget Funds/Natural calamities/2021-22/1718-53

Dated: 02-02-2022

To

The Distt. Magistrates (East/West/North/South/Central/
New Delhi/North East/North West/Shahdara/South East/South West)

Sub: **Observance of GFR 2017 and other guidelines while processing the financial proposals**

Ref. (1) Letter No. F. 1/334/Acctts./Budget/2021-22/690-708 dated 26.08.2021
(2) Letter No. 1(224)/Accounts/2020-21/1730-48 dated 22.12.2021

Sir/Madam,

In several cases, it has been observed that the proposals processed by the Districts for seeking financial sanctions of the competent authority are not properly made. They should strictly be in accordance with the procedures laid down in GFR 2017 and other instructions & guidelines issued on the subject from the time to time.

In this regard, the following issues may be looked into on priority:


1. **Administrative Approval and Expenditure Sanctions:**

With a view of simplifying and expediting financial proposals received from HODs, for making payments beyond their powers of delegation, attention is invited to the FD's circular dated 07/09/2021 (copy enclosed) attention is invited in particular to the following from the above mentioned circular:

- a) The latest circular bearing no. F. 20/08/2019/AC/jsfin/2575-2674 dated 07.08.2019 regarding "Delegation of powers to HODs" should be strictly followed. Obtain A/A & E/S at initial stage before initiating Codal formalities.
 - b) Timely administrative approval from competent authority must be taken before awarding work to eligible bidder after codal formalities.
 - c) All proposals seeking approval of the competent authority, should clearly mention the proposed budget head with balance funds and codal formalities followed, in compliance to the circulars and OMs issued by Finance Deptt. besides, payment to Goods and Services in accordance with the provisions of Tender Documents/Contracts.
 - d)
2. **Billing of tentage (Centralized Tender Id. No. 2020_REV_192552_1 dated 09.07.2020)**

The Department is in receipt of various complaints citing instances of alleged mismatch of bills. Thus, it is to be ensured that:

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- a) Clear Work Order along with name of site and items mentioned in the latest rate contract should be given by an officer, not below the rank of Tehsildar, before beginning any tentage work in the District.
- b) In case of any subsequent additions in work order, a revised work order may be again issued, in writing with clear reference of the previous work order, to avoid duplication of any kind.
- c) Challans should be mapped exactly to the work orders issued to the agency. The verifying officer, not below the rank of Tehsildar, will be the responsible officer to verify the rates from the rate contract.
- d) Further, the bills raised must also be checked as per the work orders provided by the concerned officer.
- e) Austerity in action taken should be ensured and reasonability of items supplied should be ensured by the District Magistrate.
- f) For Chhat Pooja 2021, geo-tagging and videography material of each and every site should be checked by all HoDs, alongwith expenditure done at the site in previous years for comparison of expenditure.

3. Codal Formalities as per GFR 2017

It is re-iterated that all DMs must ensure that all codal formalities are strictly followed as per the GFR 2017 and procurements should be done only through Government e-Marketplace (GeM).

Further, Section 50 of the Disaster Management Act 2005 should be used sparingly for procurements and any reasons, thereof, must clearly be recorded as per codal formalities.

4. Austerity Measures

All District Magistrates must review the expenditure and procurements related to COVID 19 and allied relief activities. A report may be prepared by the District for two financial years on the following lines:

District	Expenditure						
	Tentage	Food	Vehicles	Ex-gratia	CDV Remuneration	Other	TOTAL
2019-20							
2020-21							

The report may be provided to the DCA (Revenue HQ) at the earliest.

This issues with the approval of Pr. Secretary (Revenue) cum-Divisional Commissioner, Delhi.

(NARENDER TYAGI)

DY. CONTRLLER OF ACCOUNTS (HQ)

Encl. : FD's circular dt. 07-09-2021.

No. F. 1(334)/Acctt./Budget Funds/Natural calamities/2021-22/1718-53

Dated 02-02-2022

Copy to:

1. All DCs of Revenue HQ
2. PS to Pr. Secy. (Rev.) cum Divisional Commissioner
3. All SDMs (Revenue HQ)
4. All Sr. AOs/AOs of the Districts
5. System Analyst, Revenue (HQ) to upload on the website of the Deptt.


(NARENDER TYAGI)

DY. CONTRLLER OF ACCOUNTS (HQ)

GOVERNMENT OF NATIONAL CAPITAL TERRITORY OF DELHI
FINANCE DEPARTMENT
(POLICY DIVISION)
A Wing, 4th Level, Delhi Secretariat, I.P. Estate, New Delhi

No. F.20/08/2019-AC/Pt.File/2554-2853 Date: 07/09/2021

CIRCULAR

Sub: Regarding seeking concurrence of Finance Department in respect of proposals for procurement of goods and services which are beyond the delegated powers of HoDs/Administrative Secretary.

GID 4 below Rule 13 of the Delegation of Financial Powers Rules, 1978 authorizes the Administrators of Union Territories to re-delegate their own powers in respect of matters covered by Schedule II to VII of the Rules to Heads of Departments under them. In exercise of this provision and provisions of Rule 18 of the Delegation of Financial Power Rules, 1978, the following orders have been issued:-

(i) Financial powers of Administrative Secretaries and Heads of Departments have been enhanced with the prior approval of Hon'ble Lt. Governor, Delhi vide Finance Department's O.M. No. F.20/08/2019AC/jsfina/2575-2674 dated 07.08.2019.

(ii) The Administrative Secretaries have also been delegated financial powers in respect of Schemes/Projects other than Works upto Rs.2 crore subject to certain conditions vide OM No.1(12)/2016-17/Fin.(Exp)/Infra/Jsexp/665-676, dated 28.03.2017.

(iii) Individual departments have, over a period of time, also got financial powers delegated to their authorities in respect of various Schemes.

2. The delegation order dated 07.08.2019 referred to above also has provision for incurring **Contingent Expenditure** (means all incidental and other expenditure including expenditure on stores which is incurred for the management of an office, for the working of technical establishment such as laboratory, work-shop, industrial installation, store-depot, office expenses and the like but does not

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include any expenditure, which has been specifically classified as falling under some other Head of expenditure, such as "Works", "Tools and Plant") on Unspecified Items as given below:-

Sl. No.	Nature of Power	Financial powers of HoDs	Financial Powers of Administrative Secretaries
1.	<u>Contingent Expenditure</u>		
	A. Unspecified Items (Recurring)	Rs.5,00,000/- per annum.	₹10,00,000/- per annum.
	B. Unspecified Items (Non-Recurring)	₹2,50,000/- per annum in each case.	₹5,00,000/- per annum in each case.

3. As per the provisions laid down in Rule-5 of Transaction of Business of Government of NCT Rules, read with Rule-26 ibid, the Departments are required to consult Finance Department only in those matters in which FD's prior concurrence is necessary, whether such proposals have financial bearing involving expenditure or otherwise.

4. Proposals entailing expenditure beyond the financial limits laid down in the delegation order or on items not covered by the delegation order are required to be sent by the Administrative Departments for Administrative Approval and Expenditure Sanction to the Finance Department. The **Administrative Approval** is a communication of formal acceptance of the proposal, while the **Expenditure Sanction** is to be accorded to indicate that funds have been provided for and liability can be incurred.

5. Proposals requiring procurement of Goods & Services are generally required to be processed **on at least three stages** viz. -

- (a) to obtain Administrative Approval & Expenditure Sanction at the initial stage before initiating any codal formality.
- (b) for awarding work to the eligible bidder after completion of the codal formality.
- (c) for making payment to the suppliers of the Goods & Services in accordance with the provisions of the tender document/contract.

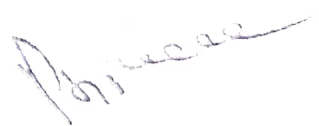
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6. It is clarified that proposals which are beyond the delegated powers of the HoDs/Administrative Secretaries, are required to be mandatorily submitted to the Finance Department at **Stage 5(a) above**. While submitting such proposals, the Administrative Department may ensure that the **estimated cost of the Goods/Services** to be procured have been prepared on a best judgement basis on the basis of rates obtained through GeM or previous approved rates or through market survey or as per Schedule of Rates or through quotations etc., as the case may be. Full justification as to how the estimated cost has been arrived at needs to be explained by the department in its proposal to enable Finance Department take a decision for according Administrative Approval & Expenditure Sanction. Such proposals **should also have following details** as explained vide Finance Department's O.M. No.F.20/08/2019/AC-PF-I/jsfina/854-948 dated 21.05.2020:-

- (i) Brief details of the proposal under consideration.
- (ii) Competent authority to whom the financial powers are delegated in terms of FD's O.M. dated 07.08.2019. The specific Sl.No. of the O.M. under which the proposal is covered shall be mandatorily mentioned.
- (iii) Fulfillment of procedures / guidelines as prescribed in GFR / DFPRs / CVC Guidelines.
- (iv) Details of availability of funds to meet the proposed expenditure under the relevant budget head. Complete 15 digit budget head with allocation and expenditure incurred till date shall be mentioned.

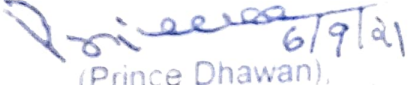
7. Once the department has obtained the Administrative Approval & Expenditure Sanction from the Finance Department, the preparation of NIT/Bid Documents/processing of the proposal through GeM, evaluation of bids, award of work, making payment to the vendors and ensuring complete adherence to the codal formality as laid down in the General Financial Rules, Manual of Procurement of Goods and Services, instructions of Government of India and GNCTD, instructions of the concerned Administrative Ministry of Government of India (in case applicable), instructions / guidelines of

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CVC etc., issued from time to time, will be the sole responsibility of the authority inviting and awarding tender. No approval of the Finance Department is required for awarding of work or for making payments. It may, however, be ensured that the awarded value of the contract is within the estimated cost as assessed initially by the Administrative Department and approved by the Finance Department.

8. This issues with the approval of the Hon'ble Dy. CM / FM


(Prince Dhawan),
Special Secretary (Finance)

1. All Addl. Chief Secretaries / Pr. Secretaries / Secretaries / HoDs of Departments of Government of NCT of Delhi
2. All PAOs of NCT of Delhi
3. Website of Finance Department