

SECTORAL DECENTRALISED PLANNING–REVISED GUIDELINES-2004

Sectoral Decentralised Planning (SDP) was introduced in all the districts except Tribal Areas of the Pradesh, pursuant to the recommendations of DCs Conference in the year 1993. Under this programme, 5 percent funds are taken out of the approved plan outlays in respect of selected heads of development and funds thus pooled are placed at the disposal of districts as "Untied Funds" to be utilized for redressal of such public grievances relating to works of small nature involving small financial implications as emerges in the district level 'Public Grievances Redressal Committees' meetings. During the period 1993-94 to 1996-97, this programme has been observed to be generally useful as district administration has been able to meet / redress the grievances of small nature. However, clarifications are sought by the districts on certain points which come-up during the course of implementation of this programme and necessary clarifications accordingly are issued by the Planning Department. Keeping in view the experience gained / clarifications issued under SDP from time to time, the need for compilation of detailed guidelines containing various clarifications already issued under this programme, was felt . As per the decision of the Government, these SDP Guidelines - 2004 have been accordingly compiled for serving as a handy tool the process of implementation.

1. The outlays under this programme are budgeted under Demand No.-15, Major Head -5475 – Capital Outlay on other General Services-00-800-01- Decentralised Planning, State Schemes Object Code – 37 – SOON - Major Works-(Plan Scheme) on a year to year basis by the State Planning Department.
2. To maintain inter-regional developmental balance, the distribution of funds is made by the Planning Department on the basis of 40 percent weightage to area and 60 percent weightage to population of the district as per 1971 census.
3. The works / schemes to be implemented under this programme are to be approved by the District Planning, Development and Twenty Point Programme Review Committee.
4. Keeping in view the geographical conditions and local needs, DCs are authorized for inter-sect oral re-appropriation / diversion of plan funds within selected heads of development during the respective financial year with the approval of District Planning, Development and Twenty Point Programme Review Committee and , thereafter, intimated to the State

Planning Department . No re-appropriation / diversion of plan funds in respect of Rural Water Supply head is allowed. Re-appropriation / diversion proposals within other selected heads of development , need be formally got approved during the relevant financial year. Post facto approvals after the expiry of the financial year are generally not entertained . Form the year 2003-2004 onwards lump sum budget allocation instead of selected head-wise will be made by the Planning Department but Deputy Commissioners are authorized to sanction amount in the selected heads of development only under this programme.

5. The earmarked funds should be utilized during the respective financial year and unspent allocations need to be surrendered well- in - time. Generally, there should be no occasion for surrender of resources since demands always outstrip the availability of resources.
6. Under SDP, funds can be utilised for the purchase of materials / equipments needed for the project and consumed in the process of implementation , but no store articles can be purchased.
7. The funds under this programme can be spent only on the schemes / works of the selected heads of development , not on other sectors/ heads.
8. No funds under SDP will be utilised as Grants-in - aid.
9. SDP does not contain the element of " discretion" , and utilisation of funds for any project / scheme under this programme need approval of District Planning, Development and Twenty Point Programme Review Committee.
10. Under this programme, only those developmental works should be considered for execution whose estimates and designs are technically approved by the competent Technical Authority / Personnel of Govt. / Semi Govt. / Govt. Undertakings within the delegated technical powers. The Technical Officer / Authority who technically approve the estimates, will also be competent to assess the work and authorize disbursement of payments (**Annexure - 1**) .
11. Before according A/A and E/S to any developmental work under SDP, complete details , such as ; name of financial year, location of scheme, head / sub- head of development, name of Sub- Division / Block / Urban Areas and Executing Agency, Time -Schedule etc. need to

be given in the sanction orders by the DC. A copy of each sanction should invariably be endorsed to the Planning Department. The draft model sanction order is appended as **Appendix "A"**.

12. No departmental charges will be levied under this programme as per Government guidelines issued vide H.P. Finance Department letter No. Fin-F-C (17) 1/94 dated the 31st January, 1997 (**Annexure- II**).
13. DCs are to ensure transmission of quarterly physical and financial progress reports in the prescribed proforma by 10th of the succeeding month in **Appendix "B" & "C"**.
14. The earmarked funds can also be utilised for completion of on- going developmental schemes of the selected heads of development, having inadequate budgetary provision so as to ensure completion of the same towards speedy accrual of maximum benefits to the people / area.
15. Repairs / Renovation of government owned public assets like schools , Health Institutions, Veterinary Institutions, Water Supply, Irrigation Kuhls, Village link roads etc. will be a valid charge out of the allocations under Sectoral Decentralised Planning (**Annexure - III**) .
16. The DCs will be competent to accord A/A & E/S under SDP, subject to the availability of budgetary provisions under selected heads of development and fulfillment of other requirements.
17. The procedure to issue LOC under SDP has been simplified vide Finance Deptt. letter No. Fin-2- C (15) 22/ 85-II dated 11th September, 1995 para -2 of which reads as under:-

" The power to issue LOC for deposit works under SDP at present being exercised by the Engineer -in - Chief / Chief Engineer should henceforth be exercised by the respective SEs at their level to the extent of deposits actually received by them so that the targets and purpose of SDP are fully achieved and this will also help to avoid " lapse of funds " (**Annexure - IV**).

18. Under SDP , neither recurring expenditure / liability can be created nor bunching of sanctions and phasing of work beyond one financial year is allowed . Also revision of estimates and , thereafter, revision of sanctions are not allowed.
19. Works / schemes are to be executed preferably through the concerned Departments / Departmental Technical Manpower available in the District / Pradesh.
20. The funds under SDP will not be utilised for the execution / completion of cent percent Centrally Sponsored Schemes (CSS) but can be spent on sharing based schemes between Centre and State Govts. to meet the State share of liability and on the State funded schemes under selected heads of development .
21. The developmental works to be executed under SDP should lead to a Community benefit (consisting at least five families). No works benefiting individual / single family can be taken- up under this programme.
22. The works to be executed under SDP are required to be completed within the same financial year or within one year from the date of sanction. The phasing of work and financial sanction for more than one financial year is not permissible .
23. The DC and / or officers designated by him, will be responsible after sanctioning of developmental works, for periodically releasing of funds, thereby ensuring completion of the quality work, as per the time- schedule. The record of completed works, including entries in the MBs maintained by the respective Executing Departments / Offices be got maintained, so as to facilitate inspections at the time of Audit.
24. The DCs will be responsible for maintaining of year-wise Utilisation Certificates and Completion Certificates at the District level. The year-wise record of the U.C's / CC's will be got maintained by the respective District Planning Cells.
25. The works executed out of SDP funds can be maintained, in the absence of maintenance provision under normal budget , through the scheme " Rakh Rakhav Mein Jan Sahyog" , the guidelines on which were circulated by the State Planning Department vide letter No. PLG (F) C (VMJS) 1-2/95 dated the 5th August, 1995 (**Annexure-V**) . The asset (s) on

completion may be handed over to the concerned Deptt. / Local bodies / Panchayat etc. for maintenance purpose.

26. In case the work under construction / execution can not be carried- on and or completed due to Natural Calamity, litigation etc., site report containing complete details including value of the existing incomplete / destroyed work and value of the un- utilised material / equipments etc. be prepared in time and case for write-off be sent by the DC to the State Govt. for regularization of the expenditure already incurred.
27. Under SDP, if in special circumstances , any interest accrues on the unspent funds, the same will be required to be deposited in general receipt head of the Govt. and in no circumstances, the interest money shall be spent on the ongoing or new works (**Annexure-VI**).
28. Under SDP, unspent amount of previous year can't be carried forward for the subsequent years and the savings, if any, be deposited in Govt. Receipt Head of Account (**Annexure-IX**).
29. DC and Officers authorized by him / Executing Agencies involved for the execution of SDP works should keep in view the economy instructions issued by HP Finance Department vide their letter No. Fin.-1-C (14) 1/83 dated the 6th September, 1995, corrigendum of even No. dated 6th February, 1997 and similar instructions issued thereon from time to time (**Annexure- VII**).
30. Under SDP the expenditure on following items is not permissible:-
 - i) Purchase of vehicles of any kind,
 - ii) Use of SDP funds for organising fairs/ expenditure on any work within the premise of temples,
 - iii) Purchase of Photostat and FAX etc. machines,
 - iv) Purchase of Type - Writers,
 - v) Purchase of Calculators etc,

These instructions have been issued by Planning Department vide D.O. letter No. PLG. SPM (R&D) (VII) 4-5/95 -LDP dated the 1st March, 1997 (**Annexure-VIII**).

31. The norms for incurring quarterly expenditure under SDP are as under:

1.	First Quarter	=	25%
2.	Second Quarter	=	25%
3.	Third Quarter	=	25%
4.	Fourth Quarter	=	25%

	Total	=	100%

32. To Avoid delays in the execution of the sanctioned developmental work (s) as per the Time-schedule (s) fixed, the Executing Agency (ies) should, if necessary, get N.O. C (s) from the concerned Department (s) / Board (s) / Corporation (s) / Nagar Panchayat (s) etc. and in case of private land involved for the execution of the sanctioned work (s) , N. O.C. (s) on the Affidavites from the private land owner (s) , should invariably be obtained well in advance and necessary entries in the Revenue records be got effected, as SDP funds can not be used for payment of any type of compensation.

33. For any clarification on SDP- Guidelines- 2004 , the correspondence can be made to Planning Department , H.P. Shimla -171002.

34. The provision of contingency under SDP @ 0.75% of the total allocation is allowed but contingency amount shall not be retained at the District Headquarter by the DCs. It should further be allocated to the Block concerned on an equity basis and Planning Department may be informed about the details of all such contingency against the scheme (s) (**Annexure-X**).

35. In the guidelines of various Decentralised Programmes viz VMJS, SDP, VKVNY and BASP being executed through DCs in the districts, there is no provision for keeping developmental funds in saving accounts in the Bank / Post Office. As such, depositing of developmental funds earmarked under different decentralised programmes in Bank / Post Office is violation of guidelines and financial rules. The funds provided under all these decentralised programmes, drawn from the Treasury against individual project sanctions are required to be immediately passed on to the concerned implementing departments/ agencies. No funds are supposed to be drawn in advance / lump sum from the Treasury unless these are required for immediate disbursement or payment as per provision in financial rules (**Annexure-XI**).

36. There will be no financial limit and the Deputy Commissioners concerned shall exercise full powers to accord A/A & E/S (**Annexure-XII**) under decentralised programmes viz. VMJS. SDP. & BASP with the following terms & conditions being strictly observed:-

- (i) Before according A/A & E/S to the projects to be executed under these programmes, the approval of District Level Planning, Development and 20 Point Programme Review Committees shall be obtained by DCs.
- (ii) The schemes/ plans will have full financial funding and the implementation of these programmes should be time bound . No additional funds will be provided against the approved provision and the estimates should provide for inflation naturalisation.
- (iii) Before according A/A & E/S the instructions contained in the guidelines of these programmes and clarifications issued from time to time should be kept in view by the Deputy Commissioners.
- (iv) The technical approval of the Competent Authority will be obtained in advance before according A/A & E/S .

Monitoring and Inspection of Sanctioned SDP Schemes/ Works :

The Deputy Commissioners will monthly monitor the implementation of the sanctioned schemes / works. Apart from this , the following inspection schedule will also be adopted :-

Sl. No	Authorised officer for Inspection	Inspection (% age)
1.	2.	3.
1.	BDO/Executive Engineer (Development) Asstt. Engineer (Development)	50%
2.	District Planning Officer	10%
3.	Sub-Divisional Officer (Civil)	10%
4.	Additional Deputy Commissioner / ADM	5%
5.	Deputy Commissioner	2%
6.	Advisor Planning / Officers from State Planning Deptt.	2%

MODEL SANCTION ORDER

On the recommendations of the District Planning, Development and Twenty Point Programme Review Committee meeting held on _____ and Technical Approval of the Technical Estimates & Design (s) by _____ (Name and designation of the Govt. / Semi Govt. / Authority / Technical Officer) vide letter No. _____ dated _____. I, in exercise of the powers vested in the SDP Revised Guidelines - 2004 as were circulated vide H.P. , Government , Planning Department letter No. _____ dated _____ hereby accord the administrative approval and expenditure sanction for the following works (s) under Demand No.- 15, Major Head -5475 – Capital Outlay on other General Services-00-800-01- Decentralised Planning, State Schemes Object Code – 37 – SOON - Major Works-(Plan Scheme) for the year _____ .

Sr. No.	Name of the work with full details viz. (i) Name of work (ii) Place (iii) Urban / Rural Areas	Total Estimated Cost	Amount Sanctioned (A/A & E/S)	Name of Executing Agency	Time schedule
1.	2.	3.	4.	5.	6.

1. The above sanction (s) is (are) subject to the following conditions:-

- (i) The sanctioned work (s) will preferable be got executed through the concerned department / departmental Technical Manpower available in the district / Pradesh.
- (ii) The work (s) should be executed in accordance with the approved estimate (s) / design (s) . The Technical Officer / Authority who technically approved the estimates will also be competent to assess the work (s) and authorise the disbursement of payments.
- (iii) The expenditure should be restricted to the actual amount sanctioned during the relevant financial year.
- (iv) All the payments should be made on regular bills / vouchers duly entered in the Measurement Book (s) . The work (s) should be completed within the relevant financial year or within one year from the date of sanction.
- (v) The expenditure is debitable to Demand No.-15, Major Head -5475 – Capital Outlay on other General Services-00-800-01- Decentralised Planning, State Schemes Object Code – 37 – SOON - Major Works-(Plan Scheme) during the year _____ .

- (vi) The estimate (s) of the proposed works should not contain the cost of departmental charges.
- (vii) The sanctioned developmental work (s) should lead to a community / area benefit.
- (viii) The UCs / CCs of the sanctioned work (s) should invariably be sent to the DC as per the Time - schedule fixed for the completion of the said works (s) .
- (ix) The sanctioned funds can however , partly be utilised for the purchase of materials / equipments needed for the works / projects and should be consumable in the process of implementation but no store articles can be purchased under SDP.
- (x) The revision of estimate (s) / sanction (s) is not allowed under SDP.
- (xi) To avoid delays in the execution of the sanctioned developmental work (s) as per the Time - schedule (s) fixed, the Executing Agency (ies) should if necessary , get N.O. C. (s) from the concerned Department (s) / Board (s) / Corporation (s) / Nagar Panchayat (s) etc. and in case of private land involved for the execution of the sanctioned work (s) , N.O.C. (s) on the Affidavites from the private land Owner (s) should invariably be obtained well in advance and necessary entries in the revenue record be got effected as SDP funds can not be used for payment of any type of compensation.
- (xii) Beside these, all other codal formalities including those contained in SDP Revised Guidelines -2004 be strictly adhered to .

Deputy Commissioner,
_____ H.P. ,

Endst. No. _____ dated _____

Copy forwarded to :-

1. The Accountant General (Audit), H.P. Shimla-3.
2. Sr. Dy. Accountant General (A&E) , H.P. Shimla-3 .
3. The Adviser (Planning) , H.P. Shimla-2 .
4. The ADC / ADM, Member Secretary , Distt. Planning, Development & Twenty Point Programme Review Committee, Distt. _____ H.P.
5. The District Treasury Officers, Distt. _____ .
6. Bill Assistant _____ .
7. Guard File.

Deputy Commissioner,
_____ H.P.

Appendix-B

Statement Showing Quarterly Expenditure Report under Sectoral Decentralised Planning (5 Percent Earmarking of Funds)

Name of District:_____

(Rs. in lakh)

Sr. No.	Name of Head of Development	Name of Scheme / Work	Amount Sanctioned for the year	Exp. During the Qtr. under Report	Cumm. Exp. at the end of Qtr.	Remarks
1.	2.	3.	4.	5.	6.	7.

Appendix-C

Statement Showing Quarterly Physical Report Under "Sectoral Decentralised Planning" (5% Earmarking of Funds)

Name of District:-_____

Sr. No.	Name of Head of Development	Name of Scheme / Work	Unit	Physical Achievement (Works Status)			Remarks
				Completed	Under Completion	Not Yet Started	
1.	2.	3.	4.	5.	6.	7.	8.



ANNEXURE-I

Copy of Notification No. FIN (C) A (3) - 25/ 75 dated : 30th July , 1996 from Financial Commissioner (Finance) Govt. of H.P. and Copy endorsed to Secy (PWD, I&PH) to the Govt. of H.P. , Engineer - in - Chief (HPPWD and I&PH) , Accountant General (Audit), Sr. D. A. G. (A&E), all District Treasury Officers & Capital Treasury Officer H.P. , all Administrative Secretaries, H.P. Govt., all Heads of Departments, all section of Finance Deptt., all Divisional Commissioners / Deputy Commissioners H.P. regarding Power delegated to Officers of Public Works Deptt. for Administrative Approval, Technical Sanction and acceptance of Tenders etc.

The Governor, Himachal Pradesh , is pleased to order revision/ enhancement of the powers delegated to Officers of public Works Department for Administrative Approval, Technical Sanction and acceptance of Tenders etc. for execution of works and for purchase of Livestock, Machinery, Tools, Plants etc., with immediate effect. The powers delegated earlier vide this department 's Office Memorandum No. 1-6 / 74 -Fin (Reg) dated 7/ 12/85 (for Tribal areas) and dated 20/12/ 1986 (for non Tribal areas) and letter No. 13-2/74 -PW (B) dated 7/5/1980 (for Technical sanctions etc.) issued by Public Works Department and Finance Department letter No. Fin-2 (17) - 19/82 , dated 22/12/1983 , Fin. 2 -1 (17) -17/77, dated 1-8-1982, and Fin (C) A (3) - 11 / 77, dated 14/6/79 and vide Rule 19.16 of H.P.F.R. shall stand modified to the extent indicated below against specific items :-

Sr. No.	Nature of Powers	Authority to which the power delegated	Extent of Power
1.	2.	3.	4.
	ESTIMATE POWER		
(1)	Administrative Approval and Expenditure Sanction		
(i)	To convey Administrative approval for road works	Admn. Department	Full Powers
		Engineer-in- Chief	Rs. 75 lakh
		Chief - Engineer	Rs. 50 lakh

1.	2.	3.	4.
		Superintending Engineer.	Rs. 10 lakh
(ii)	To convey Administrative approval for works other than residential buildings	Admn. Department	Full Powers
		Engineer - in -Chief	Rs. 20 lakh
		Chief - Engineer	Rs. 10 lakh
(iii)	To convey Administrative approval to estimates of expenditure on works in connection with existing residential buildings to meet the requirement of all the Departments.	Admn. Department Engineer- in - Chief Chief - Engineer Superintending Engineer.	Rs. 1.00 lakh Rs. 20000/- Rs. 15000/- Rs. 5000/-
(iv)	Administrative approval to expenditure on all works in connection with the constructions, purchase or conversion of a building to be used as a residence of Govt. Servant.	Admn. Department Engineer - in - Chief Chief - Engineer Superintending Engineer.	Rs. 1.00 lakh Rs. 20000/- Rs. 15000/- Rs. 5000/-
(v)	Administrative approval to expenditure on original works in connection with existing residential building and on works in connection with P.W.D. rest houses and inspection Banglows & Civil Rest Houses / Dak Banglows.	i) For Residential Buildings as at items No. 1 (iv) above ii) For rest house and Inspection Banglows etc. Admn. Department Engineer -in - Chief Chief - Engineer Superintending Engineer.	At as item No 1 (iv) above Rs. 5.00 lakh Rs. 2.00 lakh Rs. 1.00 lakh - - - -nil - - - -
		iii) For other than rest houses. Admn. Department Engineer -in - Chief Chief -Engineer	Rs. 5.00 lakh Rs. 2.00 lakh Rs. 1.00 lakh

1.	2.	3.	4.
2.	TECHNICAL SANCTION		
	Accord of Technical sanction to detailed estimates.	Engineer - in - Chief Chief - Engineer 	Full Powers
		Superintending Engineer. XEN (Selected) XEN (Non- Selected)	Rs. 30 lakh Rs. 6 lakh Rs. 3 lakh
3.	AGREEMENT		
	(i) Acceptance of lowest tender or award of work by negotiations with the lowest tenderer	Engineer - in - Chief Chief - Engineer 	Full Powers
		Superintending Engineer. XEN (Selected) XEN (Non- Selected) A.E.	Rs. 30 lakh Rs. 6 lakh Rs. 3 lakh Rs.30,000/-
		Above powers are subject to the following conditions:- (i) If lowest tenders is higher than the market rate, approval of next higher authority should invariable be obtained . (ii) If tender other than the lowest is accepted, approval of Engineer-in- Chief shall be obtained and in the case of Engineer –in –Chief approval of Admn. Department shall be obtained.	
	(ii) Acceptance of single tender	Engineer - in – Chief Chief – Engineer/	Full Powers
		Addl. Chief - Engineer	Rs. 25 lakh
		Superintending Engineer. XEN (Selected) XEN(Non-Selected)	Rs. 5 lakh Rs.30000/- Rs.20000/-

1.	2.	3.	4.
	(iii) Award of work without call of tenders in emergent cases	Admn. Department Engineer - in - Chief Chief – Engineer Superintending Engineer.	Rs.10.00 lakh Rs. 5.00 lakh Rs. 2.00 lakh Rs. 20000/-
		Note: This power should be utilized sparingly and in emergency only and the emergent circumstances shall have to be recorded. These powers are to be used under intimation to the next higher Officer.	
	(iv) Award of work by Acceptance of work other than lowest and award of work by negotiations with the tenderer other than lowerst.	Engineer –in – Chief Chief – Engineer	Rs.50.00 lakh Rs.35.00 lakh
		Note :- This power shall be exercised subject to the condition at Sl. No. (ii) of the conditions below item 3 (i) above.	
	(v) Award of works by negotiation after anfractuous call of tenders with a firm which has not quoted for execution for remaining work after the resection of a contract.	Engineer - in - Chief Chief - Engineer Superintending Engineer. XEN A.E.	Full Powers Rs. 25 lakh Rs. 1.5 lakh Rs. 0.5 lakh Rs.0.05 lakh
		Note :- No tender should be called for or accepted, if the expenditure sanction has been exhausted unless revised Amn. Approval and Expenditure sanction is obtained from a competent Authority.	
4.	PURCHASES		
	(i) To sanction the purchase of livestock and the purchase, manufacture and repair of articles included under minor heads 'Tool and Plants' except the purchase of Motor Vehicles.	Engineer –in- Chief Chief-Engineer Superintending Engineer	Rs.20 lakh Rs.10 lakh Rs.2 lakh

1.	2.	3.	4.
	(ii) Purchase on rate contract of the COS H.P.	Engineer –in-Chief / Chief - Engineer	Full Powers
		Superintending Engineer Executive Engineer	Rs. 1 lakh per item per annum Rs. 20000 /- per item per annum
	(iii) Purchase on DGS & D rate contract	(i) Engineer-in –Chief/ Chief Engineer (a) With the approval of the Govt.	Full Power
		(b) With the approval of Store purchase Committee (c) Under his own authority except Bitumen & Motor Vehicles (ii) Engineer –in –Chief /Chief Engineer For Bitumen	Rs.50 lakh per item Rs. 2 lakh per item Full Power
	(iv) Purchase from Principal Manufacturers	(i) Engineer-in –Chief/ Chief Engineer (a) With the approval of the Govt.	Full Power
		(b) With the approval of Store purchase Committee (c) Self (d)Superintending- Engineer	Rs.50 lakh per item Rs. 2 lakh per item Rs.0.25 lakh per item
		FOR STEEL	
		(i)Engineer –in –Chief	Rs.100 lakh from Sail /TISCO
		(ii) Chief Engineer	Rs.75 lakh from SAIL /TISCO

1.	2.	3.	4.
	(v) Local Purchase through quotations	(i) Engineer-in –Chief/ Chief Engineer (a) With the approval of Store purchase Committee (b) Own authority Superintending- Engineer XEN Asstt Engineer	Full Power Rs. 2 lakh per item without any limit Rs. 0.30 lakh per item with ceiling of Rs 3.00 lakh per division Rs. 0.10 lakh per item with ceiling of 1 lakh for E.E. (Civil) and Rs. 10000 per item with ceiling of Rs. 3.00 lakh for E. E. (Mech) Rs. 500 per item with ceiling of Rs. 15000/- per annum.
5.	Write-off losses/ Store etc.		
	(i) To sanction the writing- off finally of the irrecoverable value of store or public money lost by fraud or the negligence of individuals or similar other causes.	Engineer- in – Chef Chief – Engineer	Rs. 25000/-
		Superintending Engineer.	Rs. 2500/-
	(ii) To write off losses of Stock due to depreciation of serviceable stock (i.e. book losses only as opposed to actual losses)	Engineer –in- Chief Chief –Engineer Superintending Engineer. XEN (Selected) XEN (Non-Selected)	Rs. 50000/- Rs. 50000/- Rs. 30000/- Rs. 10000/- Rs. 10000/-

1.	2.	3.	4.
	(iii) To sanction write off from return of tools and plants where full value has been recovered.	Engineer-in- Chief / Chief – Engineer	Full Power
		Superintending Engineer. XEN	Rs. 50000/- Rs. 5000/-
	(iv) To write off actual losses of stock	Engineer –in- Chief Chief –Engineer	Rs. 10000/-
		Superintending Engineer. XEN (Selected) XEN (Non-Selected	Rs. 5000/- Rs. 1000/- Rs. 1000/-
	(v) To sanction write off of books rendered unserviceable in their own & subordinate offices, if any.	Engineer –in- Chief Chief –Engineer Superintending Engineer.	Full Powers
		XEN	Upto 100/- in each individual case, cumulative Rs. 500/- p.a.

2. Above delegations are subject to Budget availability and procedure prescribed in HPFR Hand Book No. 3 (PWD Code) . No further delegations shall be made by the A.D. or Head of Department in pursuance to above delegations. The delegations mentioned above are also in modification of Finance Department's orders bearing No. Fin- 1- C (14) -1/83, dated 6.9.95. Relevant rules of HPFR containing provisions relating to delegations mentioned above may be deemed to have been amended to above extent.

ANNEXURE-II

Copy of letter No. Fin – F -1C(17) 1/94 dated 31st January, 1997 from Joint Secretary (Finance) to the Govt. of H.P. Shimla-2 addressed to the Chairman, H.P. Electricity Board, the Commissioner-cum-Secretary (PW), the Commissioner-cum-Secretary(IPH), to the Govt. of H.P, all the Divisional Commissioners and all the DCs in H.P. regarding waiving-off of Departmental Charges.

In continuation of this department letters of even number dated the 11th November, 1994 and 6th February, 1996 on the subject cited above I am to say that the Government has decided to waive off departmental charges for works under 'Backward Area Sub-Plan' .

The Schemes under which departmental charges shall not be levied by concerned departments such as PWD/IPH/HPSEB etc. shall now read as follows:-

1. Works under local district Planning.
2. Works under Vikas-Main-Jan Sahyog.
3. Works under de- centralized Planning (relating to 5% earmarking).
4. MPLAD Scheme; and
5. Backward Area Sub-Plan.

In respect of works under schemes other than those referred to above the departmental charges shall continue to be levied as per instructions already in force.

ANNEXURE-III

Copy of letter No. PLG-F (RDP)3-16/96 dated 9-12-1996 from Advisor (Planning) , H.P. Shimla - 2 addressed to all the DCs (Except Tribal Areas) in H.P. and copy endorsed to all the Administrative Secretaries , H.P. Govt., Addl. Secretary (Finance Budget), H.P. Govt., and the Accountant General (Audit) and other regarding Repair/ Renovation of works under Sectoral Decentralised Planning.

In continuation of this department letter of even number dated 17-5-96 on the above cited subject , I am to convey a fresh policy decision of the State Govt. with regard to Repair / Renovation works under Sectoral Decentrallised Planning “Repair / Renovation of Public assets like Schools , Health Institutions, Veterinary Institutions, Water Supply , Irrigation Kuhls, Village link Roads etc. will now be valid charge out of the allocations under Sectoral Decentralised Planning, but no repair works shall be sanctioned or implemented out of the funds allocated under LDP . This decision will come into force with immediate effect.

You are, requested to keep this decision in view while – processing Sectoral Decentralised & LDP proposals.

ANNEXURE-IV

Copy of Letter No. FIN -2-C (15) 22/85 –II dated : 11.09.95 from Additional Secy. (Fin.) and addressed to Engineer –in-Chief , PWD, I&PH, and copy endorsed to Joint Secy. (Reg) to the Govt. of H.P. all the Deputy Commissioners in H.P., Adviser (Planning) H.P. Shimla-2 regarding Issue of LOC under Decentralized Planning

I am directed to refer to you on the subject cited above and to say that under the following decentralized planning schemes:-

- i) Sectoral Decentralised Planning
- ii) Local District Planning
- iii) Vikas Main Jan Sahyog
- iv) MPs Local Area Development Scheme

Some of the schemes/works are being undertaken by the Executive Engineers according to the allocation given by the Deputy Commissioner concerned. As per present practice , the money under the scheme is being drawn by the DC concerned and is being given to the Divisional officer to carry-out the works who, in turn, deposit the money so received from the DC in the public account (Civil Deposit) and submit a copy of challan to the SE concerned who supply all information with regard to such deposits to the Engineer –in- Chief, who in turn issues the LOC for such deposit implementation of the schemes is delayed inordinately which defeats the very purpose of the decentralized planning as neither the schemes are being completed timely nor the funds are being utilized with the stipulated period.

2. Keeping all these factors in view it has been decided that the powers to issue LOC for deposit works under above referred decentralized planning schemes at present being exercised by the Engineer-in- Chief /Chief Engineers should henceforth be exercised by the respective Superintending Engineers at their level to the extent of deposits actually received by them so that the targets and purpose of decentralized planning are fully achieved and this will also help avoid lapse of funds.

3. Para-14 of the scheme of LOC may be treated as amended to the above extent. It is, therefore, requested that necessary instructions to all SEs may kindly be issued at the earliest under intimation to the planning as well as this department.

4. This may kindly be accorded “Top Priority” and personal attention please.

ANNEXURE –V

प्रतिलिपि पत्र संख्या: पी.एल.जी. (एफ) (वि.मे.ज.स.) 1-2/95 दिनांक 5 अगस्त, 1995, सलाहकार (योजना) हि.प्र. की ओर से समस्त उपायुक्तों को (लाहौर स्पिति एवं किन्नौर के अतिरिक्त) हि.प्र. को प्रेषित और प्रति पृष्ठांकित समस्त प्रशासनिक सचिव हि.प्र. महालेखाकार कार्यालय, मण्डलायुक्त, जिला योजना एवं साख्र अधिकारी (सिवाय किन्नौर और लाहौर- स्पिति) राजधानी कोषाधिकारी और जिला कोषाधिकारी, हिमाचल प्रदेश को रख-रखाव में जन सहयोग के सम्बन्ध में ।

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कई वर्षों से विभिन्न कार्यक्रमों के अधीन जो परिसम्पतियां बनाई गई हैं अथवा बनाई जा रही हैं, उनके समुचित रख-रखाव का प्रबन्ध सरकार के विचाराधीन रहा है । हाल ही में समाप्त हुए बजट अधिवेशन के दौरान राज्य सरकार ने यह आश्वासन दिया था कि इस मामले पर शीघ्र ही एक कार्यक्रम का आरम्भ किया जाएगा जिसके अधीन विभिन्न कार्यक्रमों के अधीन नियमित परिसम्पतियों के रख-रखाव के लिए जन सहयोग पर आधारित एक स्कीम आरम्भ की जाएगी । यह स्कीम विशेषतः ऐसी परिसम्पतियों के लिए लागू होगी जिनके लिए सामान्यतः बजट के माध्यम से रख-रखाव के लिए किसी प्रकार के प्रावधान नहीं किए जाते ।

2. उपरोक्त उद्देश्य को ध्यान में रखते हुए सरकार ने यह निर्णय लिया है कि चालू वित्तीय वर्ष से ऐसी परिसम्पतियों के रख-रखाव के लिए एक नये कार्यक्रम का आरम्भ किया जाये जिसका नाम “रख-रखाव में जन सहयोग ” होगा । इस कार्यक्रम के अधीन ऐसी सभी परिसम्पतियों के रख-रखाव का प्रबन्ध होगा जो कि निम्न कार्यक्रमों के अधीन निर्मित की गई है :-

1. (क) स्थानीय जिला नियोजन ।
(ख) एन.आर.ई. पी. / आर.एल. ई. जी.पी./ जे.आर.वाई ।
(ग) प्राकृतिक आपदा कार्य ।
(घ) गांव भी अपना काम भी अपना ।
(ङ.) सैक्टोरल विकेन्द्रीकृत नियोजन ।
(च) कोई भी अन्य सरकारी भवन जो किसी अन्य कार्यक्रम के अधीन सरकारी निवेश से निर्मित हुए हों तथा जिनके लिए बजट में किसी प्रकार का रख-रखाव का प्रावधान न

हो ।

2. यह कार्यक्रम जन सहयोग पर आधारित होगा तथा इससे जनता व सरकार की भागेदारी 50:50 होगी ।

3. विकास में जन सहयोग की भान्ति रख-रखाव में जन सहयोग के लिए भी कोई भी स्थानीय समुदाय इस कार्यक्रम में भाग ले सकेंगे, तथा उन्हें अपना अंशदान सम्बन्धित उपायुक्त/ विकास खण्ड अधिकारी के पास अग्रिम के रूप में जमा करवाना होगा। यह अंशदान लोगो द्वारा पूर्णतया: स्वैच्छिक रूप से दिया जाना चाहिए ।

4. लोगों के अंशदान के लिए धनराशि किसी प्रकार की पूर्व स्थापित निधि से नहीं होनी चाहिए जैसे कि स्कूल भवन फण्ड अथवा पंचायत फण्ड अथवा रेडकास फण्ड इत्यादि ।

5. इस कार्यक्रम के अधीन जिन परिसम्पतियों का रख-रखाव सम्भव होगा उनमें स्कूलों के भवन, सड़के, बाहय सिंचाई परियोजनाएं, पंचायत घर, स्वास्थ्य संस्थाओं के भवन, आयुर्वेदिक औषधालय, सामुदायिक पेयजल योजनाएं तथा पशु औषधालय इत्यादि सम्मिलित होंगे ।

6. विकास में जनसहयोग के अधीन निर्मित परिसम्पतियों भी रख-रखाव में जन सहयोग के अधीन प्रावधान किया जा रहा है । विकास में जन सहयोग के अधीन जो भी परिसम्पतियां निर्मित हुई हैं यदि उनके मामले में किसी प्राकृतिक आपदा के कारण भारी मात्रा में पुर्ननिर्माण अथवा जीर्ण- उद्धार के लिए धन राशि की आवश्यकता हो तो “रख-रखाव में जनसहयोग ” कार्यक्रम के अधीन उनका वित्त पोषण भी सम्भव होगा ।

7. इस कार्यक्रम के अधीन जो भी परिसम्पतियां रख-रखाव के लिए सम्भावित हैं उनके निर्माण को हुए कम से कम पांच वर्ष हो जाने चाहिए ।

8. प्रत्येक स्कीम पर रख-रखाव के लिए राशि की कोई ऊपरी सीमा नहीं होगी परन्तु स्वीकृतियों के लिए जो वित्तीय मानक विकास में जन सहयोग कार्यक्रम के अधीन निर्धारित किए गए हैं, वही “रख-रखाव में जन सहयोग” कार्यक्रम के अधीन भी लागू रहेंगे ।

में

9. रख-रखाव के लिए जो भी तकनीकी अनुमान बनेंगे वे विकास खण्ड संस्था अथवा अन्य किसी तकनीकी संस्था से अनुमोदित होने चाहिए इसी प्रकार की व्यवस्था विकास में जनसहयोग कार्यक्रम के अधीन भी प्रावधित है ।
 10. वास्तविक कार्यान्वयन के लिए या तो विकास खण्ड अथवा अन्य सरकारी विभागों का प्रयोग किया जा सकता है तथा इनके अतिरिक्त जो भी पंजीकृत / संवैधानिक संस्थाएं हो, जैसे कि पंचायतें, अभिभावक अध्यापक एसोसिएशन इत्यादि ।
 11. रख-रखाव में जन सहयोग के अधीन जो भी कार्य किए जाएंगे, उन पर किसी प्रकार का विभागीय प्रभार नहीं लगेगा ।
 12. रख-रखाव में जन सहयोग कार्यक्रम के अधीन उपलब्ध धनराशि का आंबटन उसी आधार पर किया जाएगा जिस प्रकार कि विकास में जन सहयोग अथवा जिला नियोजन के अधीन किया जाता है। तार्पय यह है कि इस कार्य के लिए भी जिलावार आंबटन में जनसंख्या को 60 प्रतिशत प्रभार तथा क्षेत्रफल को 40 प्रतिशत प्रभार दिया जाएगा ।
3. रख-रखाव में जन सहयोग कार्यक्रम के लिए उपरोक्त दिशा- निर्देश तुरन्त लागू होंगे ।

ANNEXURE –VI

प्रतिलिपि पत्र संख्या: पी.एल.जी. (एफ) (वि.मे.ज.स.) 1-14/96 दिनांक 10 अक्टूबर, 1996, सलाहकार (योजना) हि.प्र. की ओर से समस्त उपायुक्तों को प्रेषित और प्रति पृष्ठांकित समस्त प्रशासनिक सचिव हि.प्र., विभागाध्यक्ष, महालेखाकार, मण्डलायुक्त, संयुक्त निदेशक (योजना), सहायक आयुक्त (जनजातीय विकास), जिला योजना एवं साख्र अधिकारी (सिवाय किन्नौर और लाहौल- स्पति), राजधानी कोषाधिकारी और समस्त जिला कोषाधिकारी, हिमाचल प्रदेश को “विकास में जन सहयोग”, स्थानीय जिला नियोजन, रख-रखाव में जन सहयोग तथा विकेन्द्रीकृत नियोजन (5 प्रतिशत) के अन्तर्गत आबंटित/चिन्हांकित धनराशि पर अर्जित ब्याज राशि के बारे में हिदायतें।

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उपरोक्त विषय पर इस विभाग के पत्र संख्या: पी.एल.जी. - एसपीएम (सी) 3-1/85 दिनांक 29 मई, 1992, पत्र संख्या: एसपीएम (सी) 2-2/90 दिनांक 2 नवम्बर, 1991 और 9 जनवरी, 1992 की ओर आपका ध्यान आकर्षित करते हुए विकेन्द्रीकृत नियोजन के अन्तर्गत कार्यान्वित किए जा रहे विभिन्न कार्यक्रमों/स्कीमों के सम्बन्ध में निम्न स्पष्टीकरण किया जाता है :-

1. स्थानीय जिला नियोजन, विकास में जन सहयोग, रख-रखाव में जन सहयोग और क्षेत्रीय विकेन्द्रीकृत नियोजन (5 प्रतिशत योजना बजट विकासात्मक कार्यों के लिए चिन्हांकित) में यदि किन्हीं विशेष परिस्थितियों में कोई राशि ब्याज के रूप में अर्जित हो तो अर्जित ब्याज राशि सरकार की सामान्य पावती खाते में जमा करवायी जाएगी। यह धनराशि विकासात्मक कार्यों के लिए (चालू एवं नई स्कीमों) पर व्यय नहीं की जाएगी।
2. विकास में जन सहयोग कार्यक्रम में रख-रखाव राशि निधि का उपयोग:-

इस कार्यक्रम में रख-रखाव राशि से अर्जित ब्याज धनराशि रख-रखाव निधि का भाग माना जाएगा और यह राशि रख-रखाव कार्यों पर प्रयोग की जाएगी।

2. आपसे अनुरोध है कि आप उपरोक्त स्पष्टीकरण के अनुरूप आगामी कार्यवाही करने की अनुकम्पा करें।

ANNEXTURE-VII

Copy of letter No. FIN-1- C(14) 1/83 dated: 6th Sept., 1995 and corrigendum of even number dated the 6th February, 1999 from F.C.-cum- Secretary (Finance) to the Govt. of H.P. addressed to All Administrative Secretaries , H.P. Govt. , all Heads of Depts, M.Ds., All Vice Chancellors of Universities , All Spl. Secretaries / Addl. Secretaries / Deputy Secretaries and All DCs in H.P. with a copy endorsed to all the District Treasury Officers/ Treasury Officers in H.P. regarding economy instructions.

I am directed to say that with a view to ensure meaningful expenditure control, Government has been reviewing economy instructions issued in the past and it has been decided to issue comprehensive financial guidelines with the following objectives:-

- i) To effect economy and reduce unproductive expenditure;
- ii) To reduce procedural delays which involve hidden costs;
- iii) To make the Administrative Departments directly responsible for ensuring fiscal discipline;
- iv) To ensure expenditure is booked under appropriate account head so that it can be monitored properly;
- v) To ensure that cost effectiveness is the criteria for expenditure decisions in items like purchases of machinery equipment, material and supplies and suspense;

Accordingly, the financial guidelines contained in the enclosed annexure are being issued. These shall supersede both the earlier economy instructions issued vide letter No.Fin. 1- C (14) 1/83 dated 12.3.90 and further amendments thereto, as well the provisions contained in chapter 19.6 of the HPFR. It may be noted that these financial guidelines are based on a clear definition of the expenditure to be booked in a particular SOE and ARE STRICTLY SUBJECT TO BUDGET PROVISION IN THE CONCERNED SOE . The power to re-appropriate between SOEs shall continue to rest with Finance Department.

These revised financial guidelines are delegating financial powers to the Administrative Departments with the strict pre – condition that the Administrative Departments, HODs and concerned DDOs shall ensure that expenditure is authorized within the ceilings of the budget provisions which are communicated . It shall be the primary responsibility of the Administrative Departments and of the concerned DDOs to ensure compliance with these instructions.

To regulate the expenditure in a phased manner, the Administrative Departments shall ensure that both the Non- Plan and Plan budget of the respective departments is allowed to be spent in a controlled manner as follows:-

1st Quarter = 25%

2nd Quarter = 25%

3rd Quarter = 25%

4th Quarter = 25%

Wherever any deviation from the above regulation of expenditure is required by any of the Administrative Departments, the cases along with full justification will need to be sent to the Finance Department . The expenditure of PWD and I&PH departments will continue to be regulated through the present LOC system.

S.O.E.	DEFINITION/ EXPLANATION	DELEGATION OF FINANCIAL POWERS SUBJECT TO BUDGETARY PROVISION
1.SALARIES	It includes pay, allowances in all forms to personnel including leave encashment but not travel expenses (other than leave travel concession).	<p>Full powers to DDO level for payment of salary and allowances of all staff in position against both permanent and temporary posts subject to the condition that:-</p> <ul style="list-style-type: none"> i) No vacant post shall be filled by direct recruitment without concurrency of F.D. ii) No new post is to be created without prior concurrency of Council of Ministers. iii) No payment of any allowances shall be permitted without prior approval of CMM with concurrence of F.D.
2. WAGES	It includes payments to daily rated staff, whole time or part time (other than those charged to SOE Maintenance, Minor and Major works).	<ul style="list-style-type: none"> i) Full powers upto DDO level for daily waged / part time employees in position as on 28th February, of preceding financial year. <p>Provided that this power shall not confer the right to fill up any vacancies in daily waged personnel resulting from any cause whatsoever without concurrency of F.D. Provided further that this restriction will not apply to sanctioned posts of part time sweepers.</p> ii) No new posts on daily wage/ part-time shall be created without prior concurrency of F.D. <p>Provided that any temporary posts created for fixed periods such as coal boys, shall continue to be paid only for the specified periods within the sanctioned limit of engaging such personnel fixed once with prior concurrence of Finance Department.</p> <p>Provided further that the instructions issued by the Department of Personnel vide their letter No. Per (AP-II) B(2)5/86- III dated..... will remain the guiding principle for governing the service conditions of daily waged personnel</p>

S.O.E.	DEFINITION/ EXPLANATION	DELEGATION OF FINANCIAL POWERS SUBJECT TO BUDGETARY
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		PROVISION
3. TRAVEL EXPENSES	It includes all expenses on account of travel on duty. This will also include T.A. to non- official members.	<p>Full powers to the designated Controlling Officers for tours within the State (for this purpose tours upto Chandigarh / Pathankot will count as tours within the State).</p> <p>i) Full powers to Administrative Secretary for tours outside the State but within the country.</p> <p>ii) Secretaries to the Government will inform the C.S. about their tour programme.</p> <p>iii) All foreign tours shall be subject to clearance by F.D. through the A.D.</p> <p>iv) Touring by private vehicles shall be governed by instructions issued from time to time and instructions already issued shall continue to apply till such time they are revised.</p> <p>Provided that the delegation provided here may at any time be curtailed by administrative instructions such as the instructions issued by Department of Personnel regarding restrictions on touring during the Vidhan Sabha session .</p>
4. LIVERIES	It includes expenditure on liveries as approved by Government .	Full powers to the Controlling Officers for purchase of livery articles on the rate and pattern approved by Government.
5. OFFICE EXPENSES	It includes all contingent expenses for running an office such as furniture, postage, purchase and maintenance of office machines and equipment (e.g. photocopiers, fax machines, type writers, computers, heaters, locks, clocks etc) hot and cold weather charges, telephones, electricity and water charges, stationery other than that received directly from the Controller, Printing and Stationery, expenditure on labour for carriage of office record, materials etc. (where it is not paid out of wages), purchase of	<p>Furniture : (i) Total ban on purchase of furniture except in cases where a new office or additional staff is created. In these cases full powers to A.D. Purchase of furniture will be according to the norms decided by the Government. Where norms do not exist the A.D. shall get these notified with prior concurrence of F.D.</p> <p>ii) In the case of replacements of furniture, full powers to the Heads of Departments subject to condemnation of old furniture in accordance with the laid down procedure and replacement as per approved norms.</p>

S.O.E.	DEFINITION/ EXPLANATION	DELEGATION OF FINANCIAL POWERS SUBJECT TO BUDGETARY PROVISION
	books, journals and newspapers for use in offices/ libraries, demurrage / wharf age, printing other than that through Controller, Printing and Stationery.	<p>Postage: Full powers upto DDO level.</p> <p>Purchase of: All purchase of individual items costing above Rs. 20,000/- shall be effected with prior approval of Finance Deptt. Power upto Rs. 20,000/- delegated to HOD.</p> <p>Office Machines And Equipment</p> <p>Maintenance of Office Machines Full powers to HODs/ Controlling Officers.</p> <p>Hot & Cold Weather Charges -do-</p> <p>Electricity & water charges Full powers to HOD/ Controlling Officers</p> <p>Telephones/EPABX</p> <p>a) New connections/ New EPABX i) No new telephones/EPA BX for the existing establishment without prior Concurrence of the F.D. ii) For new establishment / offices, telephones may be sanctioned by the concerned AD on the basis of norms notified with prior concurrence of F.D.</p> <p>b) Telephone bills i) Full powers to the HOD subject to the limits of free telephone calls on official phones installed at residences as per instructions issued from time to time.</p>

S.O.E.	DEFINITION/ EXPLANATION	DELEGATION OF FINANCIAL POWERS SUBJECT TO BUDGETARY PROVISION
		<p>Carriage of Office record Full powers to HODs/ DDO.</p> <p>Books & Journals Full powers to HOD</p> <p>Stationery other than that received from CP&S Full powers to HOD</p> <p>Demurrage/ Wharfage Full powers to DDO</p> <p>Printing other than that done through CP&S. Full powers to HOD</p>
6.MEDICAL REIMBURSEMENT	It includes expenditure on medical expenses of Government employees and other authorized by Government as per procedure approved by Government.	Full powers to DDOs subject to instructions/norms fixed by the government from time to time.
7.RENT RATE & TAXES	It includes payment of rent for hired buildings, Municipal rates and taxes etc. It will also include lease charges for land .	<p>i) Full powers to DDOs for payment of rent of buildings which have been hired by the concerned department with prior concurrence of F.D.</p> <p>ii) Full powers for payment of Rates and Taxes.</p> <p>iii) For hiring of new office / residential accommodation full powers to the A.D. on the basis of norms notified with prior concurrence of F.D.</p>
8. PUBLICATIONS	It includes expenditure on printing of office codes, manuals and other documents whether priced or unpriced but will exclude expenditure on printing of publicity materials . This will also include discount to agents on sale of publications	<p>Delegations under this head shall be same as under. “Other Charges”, clause (vii).</p> <p>Provided that wherever publications are to be printed from any agency other than through the Controller, Printing and Stationery, these shall be subject to NOC from the Controller of Printing and Stationery.</p>

S.O.E.	DEFINITION/ EXPLANATION	DELEGATION OF FINANCIAL POWERS SUBJECT TO BUDGETARY PROVISION
9. ADVERTISING & PUBLICITY	It includes costs of printing of publicity material for all Government departments. This would also include expenditure on organizing of putting up stalls , giving prizes, etc. at exhibitions and fairs	Full powers to the ADs on the rate and pattern approved by the Government with prior concurrence of Finance Department .
10. HOSPITALITY & ENTERTAIN – MENT EXP.	It includes expenditure on hospitality / enter – tainment expenses.	Full powers to the AD to host official lunches/ dinners and provide refreshment at meetings etc.
11.FURNISHIGS	It includes expenditure on furnishings of such residential and non-residential buildings as are specifically approved by Government in concurrence with F.D.	Full powers to the AD on the basis of norms notified with the concurrence of Finance Department .
12.PROFESSIONAL & SPECIAL SERVICES	It includes charges for legal services, consultancy fees, fees to staff artists, remuneration to examiners invigilators, etc. for conducting examinations, remuneration to casual artists, etc. to other than Government servants.	Full powers to A.D. / HOD subject to norms notified in consultation with F.D.
13.FIXED TRAVEL ALLOWANCE	It records expenditure on fixed traveling allowance to concerned Government employees.	Full powers to the Controlling Officers in accordance with the rates notified with concurrence of Finance Department.
14. EMOLUMENTS	It records the emoluments of members of the Vidhan Sabha.	

S.O.E.	DEFINITION/ EXPLANATION	DELEGATION OF FINANCIAL POWERS SUBJECT TO BUDGETARY PROVISION
15.SECRET SERVICE EXPENDITURE	It records secret service expenditure .	Full powers to the officers designated by the Government to operate this SOE.
16.OTHER CHARGES	It includes payment out of discretionary grants, expenditure on organizing as well paying delegate fees for Conferences, Seminars, Workshops, short term farmer's training / youth /NCC and other camps, gratuitous relief, compensation for loss caused by wildlife. Any other expenditure which cannot be classified under any of these specified object heads will be debited to this head.	i) Discretionary grants expenditure shall be regulated as per the rules/ instructions issued on the subject from time to time . ii) For delegate fees for participation in coferences / seminars/ works-shops within the country, full powers to the A.D. iii) For organizing seminar/ conference / workshop by various departments within Himachal Pradesh , full powers to the A.D. iv) For participatin in conferences/ seminars/ workshops outside the country, prior permission of the Finance Department shall be necessary. v) Short- term training / camps such as farmers/Youth / NCC camps etc., full powers to the AD subject to expenditure as per norms approved with prior concurrence of Finance Department. vi) For expenditure on gratuitous relief / compensations, full powers to the Controlling Officers as per the rates/ norms notified by the Government with prior concurrence of the finance Department. vii) For all, other expenditure not classified under any of the SOEs in this list, the powers in each such case will be as under:- a) Admn. Secy. – Rs. 20,000/- b) HODs - Rs. 10,000/-
17.MAINTENANCE	It records expenditure on repair and maintenance of all works including wages and materials.	Full powers to Controlling Officers subject to a) the availability of LOC; b) the condition that no additional persons shall be engaged beyond the numbers for daily waged workers fixed with the approval of Finance Department ; and c) all purchases shall be regulated by the procedure outlined for material and supplies.
18. INTEREST	It records payment of interest on loans raised by Government .	All cases to be referred to the F.D.

S.O.E.	DEFINITION/ EXPLANATION	DELEGATION OF FINANCIAL POWERS SUBJECT TO BUDGETARY PROVISION
19. REFUNDS	It records expenditure specifically provided in budget .	All cases to be referred to the F.D.
20.WRITE OFF LOSSES	It records write off of loans and advances due to Government and waiver of interest .	All cases to be referred to the F.D.
21.SUMPTUARY ALLOWANCES	It includes expenditure under this head as per the pattern approved by the Government for various Government functionaries.	Full powers to the concerned officers as per the norms fixed by the Government with prior concurrence of Finance Department.
22.COMPENSAT – IONS	It records expenditure specifically provided in budget .	All cases to be referred to the F.D.
23.MOTOR VEHICLES	It includes expenditure on purchase, repair and running (including POL) of light vehicles, buses, trucks, ambulances, LCV, motorcycles, scooter but will not include earth moving and allied machinery such as dozers, rollers, hoppers, tippers, compressors and snow cutters etc.	<p>a) Purchase of new vehicles including those by way of replacements only with prior concurrence of the Council of Ministers through F.D.</p> <p>b) For repairs/ spare parts/ consumable accessories, full powers to the Controlling Officers.</p>
24.MACHINERY & EQUIPMENT	It includes expenditure on all kinds of equipment and machinery of a non-consumable nature relating to the functional needs of a department and shall not include any other items admissible under any other SOE (e.g. OE, MV, OC, M&S etc.)	<p>HOD will be competent to effect purchase upto Rupees one lakh under this SOE for purchases from sources and at rates duly approved by Government through Controller of Stores, DGS & D and any specific orders in this regard. There shall be a purchase committee for all purchases and authorization of expenditure of M& E in excess of Rupees one lakh . The purchase committee structure shall be as under with the powers mentioned thereto:-</p> <p>a) At the HOD level upto Rs. 50 lakh per annum cumulatively except purchase of vehicle of any kind. This committee shall have the senior most member of the SAS in the department as its member. In some cases where purchases may be necessary to be effected at the District Level, the AC (F&A) posted in the D.C. office as Credit Planning Officer will be one of the members.</p>

S.O.E.	DEFINITION/ EXPLANATION	DELEGATION OF FINANCIAL POWERS SUBJECT TO BUDGETARY PROVISION
		<p>b) At the Administrative Department level full powers except purchase of vehicle of any kind .</p> <p>Provided that no committee shall ordinarily sanction amounts exceeds $\frac{1}{4}$ of the sanctioned Budget in each quarter . Exceptions involving expenditure in excess of limit, specially where purchase of M&E are directly related to seasonal requirements could be laid down by the A.D. in consultation with F.D.</p>
25.MATERIALS SUPPLY & STORE	<p>It includes expenditure on material and supplies of a consumable nature pertaining to the functional needs of a department e.g. diet and medicine expenses, raw material for trainees, seeds, fertilizers for farms, etc. (It shall not include any item covered under any item covered under any other SOE (e.g. OE, M&E, M.V. etc.) . It should not also include expenditure on such supplies/ materials as are chargeable to maintenance / minor works, major works. These should be charged to suspense till .</p>	<p>HOD will be competent to effect purchase upto rupees one lakh under this SOE for purchases from sources and at rates duly approved by Government through Controller of Stores, DGS & D and any specific orders in this regard. There shall be a purchase committee for all purchases and authorization of expenditure of M&S in excess of Rupees one lakh. The purchase committee structure shall be as under with the powers mentioned thereto:-</p> <p>a) At the HOD level upto Rs . 50 lakh per annum cumulatively except purchase of vehicle of any kind. This committee shall have the senior most member of the SAS in the department as its member. In some cases where purchases may be necessary to be effected at the District level, the AC (F&A) posted in the D.C. office as Credit Planning Officer will be one of the members.</p> <p>b) At the Administrative Department level full powers except purchase of vehicle of any kind .</p> <p>Provided that no committee shall ordinarily sanction amounts exceeding $\frac{1}{4}$ of the sanctioned Budget in each quarter. Exceptions involving expenditure in excess of limit, specially where purchase of M&S are directly related to seasonal requirements could be laid down by the A. D. in consultation with F.D.</p>
26.MINOR WORKS	<p>It includes expenditure on minor additions/ alteration to existing works or new works classified as minor with reference to financial limits.</p>	<p>Full powers for granting administrative approval and expenditure sanction to the HODs . All purchases for minor works will be in accordance with the procedure explained against the SOE M&S.</p>

S.O.E.	DEFINITION/ EXPLANATION	DELEGATION OF FINANCIAL POWERS SUBJECT TO BUDGETARY PROVISION
27.MAJOR WORKS	It is classified with reference to financial limits as per classification of major works in PWD Code. This will also include cost of acquisition of land and structures.	Full powers to A.D. to sanction/ incur expenditure as per Government orders on the subject from time to time. The A.D. may delegate appropriate powers to HODs . All purchases shall be in accordance with procedure laid down under Machinery and Equipment /M & S.
28.PENSIONS	It includes donations to services funds and contributory provident funds in addition to payments of pensions and gratuity in all forms to Government servants and members of Vidhan Sabha,	Full powers to the Designated Officers.
29.SOCIAL SECURITY PENSIONS	Freedom fighters/ war widows/ old age / widow / physically handicapped / patients of leprosy etc.	Full powers to the HODs as per scheme & rates and numbers approved from time to time in concurrence with F.D.
30.SCHOLAR – SHIPS/ STIPENDS	It includes expenditure on scholarship / stipends to students/ trainees under approved Government schemes including one time non- recurring expenditure on short – term camps (e.g. farmers training, Youth Camps, NCC etc.)	Full powers to the HODs/ DDOs as per the schemes approved by the State Government from time to time with prior concurrence of Finance Department .
31. GRANTS- IN – AID	It includes all grants – in-aid and contribution by Government to any person or body where it is not in the nature of a loan or subsidy .	Full powers to the ADs subject to notification of rules/ norms with concurrence of Finance Department ; Wherever Utilisation Certificates are required next quarters release shall be subject to submission of Utilisation Certificates of previous quarter, having been received by A.D.
32. SUBSIDY	It records subsidies approved by Government under schemes of various departments.	Full powers to the AD subject to notification of rates and patterns with prior concurrence of Finance Department .
33. INVESTMENT	It includes equity contribution by State Government in any incorporated body.	All cases to be referred to F.D.

S.O.E.	DEFINITION/ EXPLANATION	DELEGATION OF FINANCIAL POWERS SUBJECT TO BUDGETARY PROVISION
34.LOANS & ADVANCES	It includes all loans and advances granted to other Governments, Public Sector Enterprises, undertakings and other Government bodies etc. but will exclude repayments of borrowings. This will also include loans and advances to Government servants and other categories.	All cases to be referred to F.D.
35. REPAYMENT OF BORROWINGS	It records repayments of borrowings under taken by Government .	All cases to be referred to F.D.
36. SUSPENSE	It records material and supplies purchased for issue to maintenance, minor and major works and which are not immediately charged to the works.	As per the details given against SOE M&S / M&E.
37. HONORARIUM	It includes disbursements to categories like Vol. Teachers/ MSK/ Home Guard Jawans as well as payments of honorarium for delivery of lectures at training institutions, setting and evaluation of examination papers, preparation of case studies, invigilation duties, honorarium for enumeration or supervision of census and similar work to Government servants.	Full powers to HODs /DDOs on the rates and patterns approved by the Government with prior concurrence of F.D.
38. REWARDS	It records expenditure on any rewards given to Government servants.	As per existing provisions of H.P.F.R. 19.6

(All the above delegated financial powers are subject to budget availability. The available budget should also be spent in a proportionate manner so that demands for a additionality in the budget allocation are not created.)

ANNEXURE-VIII

Copy of D.O. letter No. PLG-SPM (R&D) (VII) 4-5/95- LDP dated 1-3-1997 from FC-cum-Secretary (Planning) to the Govt. of H.P. , addressed to all the DCs in H.P. regarding non-permission of expenditure under L.D.P., S.D.P. and V.M.J.S. Programmes.

As you know LDP (since 1984) , VMJS (since 1992) and SDP (since 1993) are being implemented through the District Administration . ‘Over these years, these programmes have raised the satisfaction level of the people , but during the course of implementation, some instances have come to our notice which are not permissible expenditure under these programmes. These include the following :-

1. Purchase of vehicles of any kind under SDP.
2. Use of SDP/ LDP funds for organizing fairs / marble flooring of Temple etc.
3. Purchase of Photostat machine .
4. Purchase of Typewriters.
5. Purchase of calculators etc.

I would like to clarify that the Guidelines under LDP, VMJS and SDP do not provide for such expenditure and incurrence of expenditure on such items leads to unwanted audit objections which take years to be settled and un- necessary increase of paper work.

I would be grateful if you could kindly strictly adhere to the instructions contained in the guidelines of the above three programmes before issuing the sanctions for the execution of the different works so as to avoid the audit objections.

ANNEXURE-IX

Copy of letter No. PLG.SPM (F) 3-20/93-I dated the 28th December, 1996 from Advisor (Planning) , H.P. , Shimla – 171002 addressed to D.C. Sirmour with endorsements beside others to all the DCs in H.P. regarding Sectoral Decentralised Planning (5 Percent Earmarking of Funds) – Financial Sanctions thereof .

With reference to your sanction order No . Plg. SRM (F) 117/93 dated 23 rd Nov., 1996 on the subject cited above, I am to say that under Sectoral Decentralised Planning there is no provision for carrying forward the unspent amounts of previous years whereas, vide your letter under reference, a sanction of Rs. 1,02,382/ - was made on 23-11-96 by clubbing savings since 1993-94 onwards. Also under this innovative programme, neither liability can be created nor new commitments are possible.

2. You are, therefore, requested not to book any expenditure against the sanction in question and deposit the entire savings in Govt. Receipt Head of Account, so as to avoid Audit objections.

ANNEXURE-X

Copy of letter No. PLG.F(RDP) 3-16/98 dated 7th November,2001 addressed to the Deputy Commissioner, Kangra at Dharamsala, regarding permission for deduction of contingency from allocation under various heads.

I am directed to refer your letter No. KGR-PLG- 2783 dated 3rd Oct. 2001 on the subject cited above and to say that it is not possible to make provision with regard to contingent expenditure under any programme other than the Sectoral Decentralised Planning Programme. Currently, we are allocating resources under this programme and VMJS scheme to the districts.

2. There is a provision of contingency under VMJS Programme. Now, it has been decided by the H.P. Govt. that similar provision under Sectoral Decentralised Planning programme may be adopted henceforth.

3. The provision of contingency under SDP@ 0.75% of the total allocation is allowed but contingency amount shall not be retained at the District Headquarter by the DCs. It should further be allocated to the Block concerned on an equity basis and Planning Department may be informed about the details of all such contingency against the scheme (s).

4. It has further been decided that no similar contingency would be allowed to other programmes like ; OBB. SBVSY, EFC grants etc. Regarding provision of contingency under MPLADS, matter is being taken up with GOI and decision will be communicated in due course of time .

5. You are, therefore, requested to keep this decision in view while processing Sectoral Decentralised & VMJS proposals in future please.

ANNEXURE-XI

Copy of Letter No. Yojana (BASP) 1-5/96 dated 16th September, 1999 from Pr. Adviser (Planning) H.P. Govt. addressed to all the D.C.'s and copy endorsed to All the Administrative Secretaries, Principal Secretary to the Hon'ble Chief Minister, All the Heads of Departments, The Private Secretary to the Hon'ble Speaker/ Deputy Speaker, H.P. Vidhan Sabha. All the Private Secretaries Hon'ble Minister of State, H.P. for the kind information of Hon'ble Minister, The Private Secretaries to Hon'ble Chief Parliamentary Secretaries/ Parliamentary Secretaries for the kind information of Chief Parliamentary Secretaries/ Parliamentary Secretaries, All the Divisional Commissioners, The Deputy Secretary (Finance- Regulation) . Under Secretary (Finance-Budget) . The Accountant General, H.P. , All the Distt. Planning Officer/Credit Planning Officers, All the District Treasury Officer, H.P. and Capital Treasur Officer, The Under Secretary (Planning) , and All the Joint Directors / Deputy Directors, Planning Department, H.P.

I am directed to refer to this department letter No. PLG (F) 3-5/84-1 dated the 11th January, 1999 addressed to all the Deputy Commissioners in H.P. and copy endorsed to all concerned on the subject cited above, and to state that some of the Deputy Commissioners have been requesting from time to time for upward revision of existing powers to accord A/A & E/S on account of several factors such as higher per unit cost, heavy investment in big schemes, remoteness and inaccessibility of area, increase in cost of materials, transportation cost and other practical problems in execution of different developmental schemes under decentralized planning programme viz, LDP, VMJS, SDP, & BASP.

2. The whole matter has now been reviewed at the Government level. It has been decided that there will no financial limit now and the Deputy Commissioners concerned shall exercise full powers to accord A/A & E/S with immediate effect under decentralized programmes viz. LDP, VMJS, SDP, & BASP with the following terms & conditions being strictly observed:-

- (i) Before according A/A & E/S to the projects to be executed under these programme, the approval of District Level Planning, Development and 20 Point Programme Review Committees shall be obtained by D.Cs.
- (ii) The schemes/ plans will have full financial funding and the implementation of these programmes should be time bound. No additional funds will be provided against the approved provision and the estimates should provide for inflation naturalization.
- (iii) Before according A/A & E/S, the instructions contained in the guidelines of these programmes and clarifications issued from time to time should be kept in view by the Deputy Commissioners.
- (iv) The technical approval of the competent Authority will be obtained in advance before according A/A & E/S.

3. You are, therefore, requested to kindly accord A/A & E/S to the works to be executed under the decentralized programmes being implemented in the Pradesh (LDP, VMJS, SDP & BASP) in the light of the above Government decision.

ANNEXURE-XII

Copy of letter No. Yojana (C) 15-5/97 Hamirpur dated 23rd January, 2004 ----- addressed to D.C. Hamirpur and copy endorsed to D.Cs, all the DPO/ CPO (Except Kinnaur and Lahaul & Spiti , Distt. Treasury Officers/ Capital Treasury Officer, Addl. Secy. (Finance Expenditure) & (Fin. Reg.) to the Govt. of H.P. & all the Joint Director/ Deputy Director in Planning Department regarding Deposit of Decentralised Planning funds (LDP, VMJS, SDP, VKVNY and BASP) earmarked for developmental activities in saving Accounts in the Bank /Post Office.

I am directed to refer to your letter No. 5283 / Yojana dated the 19th December, 2000 on the subject cited above and to state that in the guidelines of various Decentralised Programmes viz LDP, VMJS, SDP, VKVNY and BASP being executed through DCs in the districts, there is no provision for keeping developmental funds in saving accounts in the Bank / Post Office. As such., depositing of developmental funds earmarked under different decentralized programmes in Bank/ Post Office is violation of guidelines and financial rules which leads to unnecessary Audit Paras. The funds provided under all these decentralized programmes, drawn from the Treasury against individual project sanctions are required to be immediately passed on to the concerned implementing departments/ agencies. No funds are supposed to be drawn in advance / lump sum from the Treasury unless these are required for immediate disbursement or payment as per provision in financial rules.

2. You are, therefore , requested to kindly ensure that the funds earmarked under various decentralized programmes to your districts during the respective financial year for execution of different developmental activities may be further allocated/ provided to the concerned implementing departments/ agencies for utilization as mentioned in para-1 above and no such developmental funds be kept in the Bank/ Post Office. These instructions of the Government may kindly be strictly adhered to in future so as to avoid audit objections.

No. PLG-F (RDP)3-16/96
Government of Himachal Pradesh
Planning Department

From

Pr. Advisor-cum- Secy. (Planning),
Planning Department,
Himachal Pradesh, Shimla-171002.

To

All the Deputy Commissioners
(Except Kinnaur and Lahaul & Spiti)
in Himachal Pradesh.

Dated Shimla -171 002 , the October,2004.

Subject:- ***Sectoral Decentralised Planning (5 Percent Earmarking of funds in selected Heads of Development)- Revised Guidelines- 2004.***

Sir/Madam,

In super session of this department letter of even number dated the 17th May, 1996 and 2nd May, 1997 on the subject cited above, I enclose a copy of **updated guidelines of Sectoral Decentralised Planning -2004** for information and necessary action at your end.

2. You are requested to kindly accord all sanctions under **Sectoral Decentralised Planning (SDP)** in future in accordance with these guidelines.
3. Kindly acknowledge the receipt of this communication.

Yours faithfully,

Pr.Adviser-cum –Secy.(Planning).
Himachal Pradesh Shimla-171002.

Endst. No. As above Dated Shimla-2, the 2004.

Copy alongwith a copy of revised guidelines of Sectoral Decentralized Planning -2004. is forwarded to:-

1. All the Administrative Secretaries to the Govt. of H.P. Shimla-2.
2. Principal Secretary to the Hon'ble Chief Minister, H.P. Shimla-2.
3. All the Heads of Departments, in H.P.
4. The Private Secretary to the Hon'ble Speaker/ Deputy Speaker, H.P. Vidhan Sabha for the kind information of Hon'ble Speaker/Dy.Speaker, H.P. shimla-4.
5. All the Private Secretaries_____ Hon'ble Minister of State, H.P. for the kind information of Hon'ble Minister, H.P. Shimla-2.
6. The Private Secretaries_____ to Hon'ble Chief Parliamentary Secretaries/ Parliamentary Secretaries for the kind information of Chief Parliamentary Secretaries/ Parliamentary Secretaries, H.P. shimla-2.
7. All the Divisional Commissioners, H.P. Govt.

8. The Deputy Secretary (Finance-Regulation) to the Govt. of H.P. Shimla-2.
9. Under Secretary (Finance-Budget) to the Govt. of H.P. Shimla-2.
10. The Accountant General, H.P. and Chandigarh, H.P. Shimla-3.
11. All the Distt. Planning Officer/Credit Planning Officers, District Planning Cells in H.P.
12. All the District Treasury Officer, H.P. and Capital Treasury Officer, Shimla-2.
13. The Under Secretary (Planning) to the Govt. H.P. Shimla-2.
14. All the Joint Directors/ Deputy Directors, Planning Department, H.P. Shimla-2.
15. Guard File.

Pr.Adviser-cum –Secy.(Planning).
Himachal Pradesh Shimla-171002.