

F.No. 273/IFD/ 2025-26

Government of India

Ministry/Department of ENVIRONMENT and FORESTS

Dated : 22-12-2025

To

The Principal Finance Secretary /Additional Chief Secretary  
/Finance Secretary, State Government of ASSAM

Sub : Release of Grants to State Government of ASSAM under Scheme (CSS) 4151-PROJECT TIGER AND ELEPHANT

Sir/Madam,

I am directed to convey the sanction of the president to release an amount of **Rs. 207028242.00 (Rupees Twenty Crores Seventy Lakhs Twenty-Eight Thousand Two Hundred Forty-Two only)** as a **drawing limit in the form of Mother Sanction** during the Financial Year 2025-2026 to the State Government of ASSAM for release of the Central Share under 4151-PROJECT TIGER AND ELEPHANT , the Central Government shall provide assistance to the State Governments for various components, which are mentioned as per the guidelines under 4151-PROJECT TIGER AND ELEPHANT CSS Name and SLS Mapped to CSS as per details given below:-

SLS included in Mother Sanction

S.No	SLS	SLS Code
1	AS-Project Tiger and Elephant	AS258

The amount is debitible to the heads of Demand No.028 -Department/Ministry of ENVIRONMENT and FORESTS

S.No	Function Head/ Budget Head	Allocated Amount
1	360106101020531	207028242.00

2. The sanction is issued in exercise of the powers delegated to Ministries under DFPR, 1978, as amended from time to time. Above grants are being released in accordance with the pattern of Assistance approved by the Ministry of Finance, Government of India. It is also certified that this Sanction is being issued in conformity with the rules and principles of the scheme.

3. After fetching Mother Sanction, the State Government shall push daily payment files for release of the central share as per the balance available in the relevant Head of Accounts of this Mother Sanction. Upon receipt of daily sanction, the Principal Accounts Officer shall authorize the Pay and Accounts Office (PAO) and further PAO shall authorize the Reserve Bank of India, Mumbai for affording credit of the daily sanctioned amount to SLS wise State Government Account. Upon receipt of the Central Share, the State Government shall push the payment file to e-Kuber for release of Central and State Share to the end beneficiary.

4. Further, the accounts of **State Government of ASSAM** in so far as it relates to grants-in-aid will be open to inspection by the sanctioning authority and audit both; by the Controller & Auditor General of India or by any other designated by him and Internal audit by the Principal Accounts Office of the Ministry of ENVIRONMENT and FORESTS whenever it is called upon to do so.

5. The State/UT shall not make any changes in allocations or re-appropriations among different components/activities without approval of the MHA, GOI.

6. The grant has been sanctioned in accordance with the pattern approved by the Ministry of Finance and is in conformity with the rules and principles of the scheme as approved by the Ministry of Finance.

7. Grant in-aid shall be used for the purpose for which sanction is given. An annual utilization certificate (in Form **GFR 12C**) shall be furnished that the contribution has been utilized for the purpose for which it was sanctioned.

8. The sanction order is being issued in accordance with Rules 228 to 245 of General Financial Rules, 2017.

9. This sanction issues with the concurrence of integrated Finance Division's Dy. No. 273/IFD/ 2025-26 dated 22-12-2025 .

#### Remarks

Sanction Order for 2nd Release  
to Assam State

VAIBHAV  
MATHUR

(PD Checker's name registered on PFMS)

To,

1. The Principal Finance Secretary /Additional Chief Secretary /Finance Secretary, State Government of ASSAM .
2. The Accountant General ASSAM .
3. The Director General of Audit, Central Expenditure, AGCR Building, New Delhi
4. IFD Section w.r.t. the Diary No. 273/IFD/ 2025-26 dated 22-12-2025 .
5. The Principal Accounts Office, Ministry of ENVIRONMENT and FORESTS
6. Pay and Accounts Office, Department of / Ministry of 075126-PAO(Environment), New Delhi

**Computer No. E - 238570**  
**Government of India**  
**Ministry of Environment, Forest and Climate Change**  
**Project Tiger & Elephant Division**

**F.No. 4-1(64)/2024-PT&E**

**Dated: 22.12.2025**

To,

**The Pay & Accounts Officer,  
Ministry of Environment, Forest and Climate Change,  
New Delhi.**

**Sub: 2<sup>nd</sup> installment - Centrally Sponsored Scheme 'Project Tiger & Elephant'  
Administrative Approval for funds release to Government of Assam, during  
2025-26 – reg.**

Sir,

I am directed to convey the administrative approval of the competent authority to the continuance of the Scheme 'Project Tiger & Elephant' in Assam at the cost of **Rs. 45,97,79,000/- (Rupees Forty Five Crore Ninety Seven Lakh Seventy Nine Thousand Only)** as per details given in the table at **Annexure**.

2. I am also directed to convey the sanction of the President to the payment and release of an amount of **Rs. 20,70,28,242/- (Rupees Twenty Crore Seventy Lakh Twenty Eight Thousand Two Hundred Forty Two only)** as the **2<sup>nd</sup> instalment** of Central Share towards the Grants-in-aid to Government of Assam during the current financial year 2025-26. The balance amount of the Central Assistance will be released in due course after a review of the progress of expenditure/work is undertaken.

3. The Grants-in-aid will be regulated in accordance with the provisions contained in the memorandum of the Centrally Sponsored -Project Tiger & Elephant Scheme. The Grants-in-Aid is also subject to the Chapter 9 of the General Financial Rules 2017, as amended from time to time, read with the Government of India's decision incorporated there-under, and any other guidelines which may be issued in this regard, and in particular to the following conditions: -

- i. Interest accrued to be deposited in CFI before release of instalment.
- ii. Payments are made by bank transfer and no cash payment is to be made.
- iii. Proposed activities under APO should be undertaken as per approved Guidelines of PT and PE. The expenditure is incurred as per the allocation of funds
- iv. Funds for POL/ maintenance of vehicles would be admissible only for the vehicles purchased from CSS funds.
- v. GFR is followed by implementing agency alongwith the economic instructions issued by Government of India from time to time.
- vi. Evidence of deposit of GST in case of contract payment and leviable goods are obtained along with UC and compliance of DBT scheme has to be ensured.

- vii. In case of employment through contract, copy of PF & ESI contributions of employees shall be obtained wherever applicable.
- viii. UC is to be submitted as prescribed in GFR 2017 (Updated upto 31.07.2024).
- ix. The programme be monitored by PD regularly and the progress Report be obtained periodically.
- x. Compensation for loss due to wildlife is to supplement the State Government fund as per the rules of State Government.
- xi. All relevant information and documents/certificates as required under GFR 209(I) have been received.
- xii. The pattern of assistance of rules governing such grants-in-aid have received the approval of the Ministry of Finance, as required under Government of India decision No. (1) under DFPR-Rules 20.
- xiii. Terms and conditions of the service of the employees employed in the **Kaziranga, Orang, Nameri and Manas Tiger Reserve, Assam** under the Project Tiger & Elephant Scheme are not higher than those applicable to similar categories of employees of Central Government and where it is not in accordance with above, the relaxation of Ministry of Finance have been obtained for such discrepancies as required under GFR 230 (12) (I).
- xiv. Assets acquired wholly or substantially out of Government Grants shall not be disposed off without obtaining the prior approval of the sanctioning authority of Grants-in-aid.
- xv. The **Government of Assam** agrees to make reservations for Scheduled Castes and Scheduled Tribes or OBC in the posts or services under its control on the lines indicated by Govt. of India.
- xvi. The accounts of the **Kaziranga, Orang, Nameri and Manas Tiger Reserve, Assam** shall be audited by C&AG or by any person authorized by him on his behalf in accordance with the provisions laid down in Section 14 of the C&AG (DPC) Act, 1971 as amended from time to time.
- xvii. The accounts of the Project Tiger & Elephant Scheme shall be open for inspection by the sanctioning authority and audit, both by the Comptroller & Auditor General of India under the provision of C&AG (DPC) Act, 1971 and internal audit party by the Principal Accounts Office of the Ministry whenever it is called upon.
- xviii. The Utilization Certificate against the earlier funds released under Grants-in-aid have been received and accepted by the competent authority.
- xix. Government of **Assam** in respect of **Kaziranga, Orang, Nameri and Manas Tiger Reserve** may furnish their performance-cum-achievement report **on or before 31.03.2026**.
- xx. **Kaziranga, Orang, Nameri and Manas Tiger Reserve, Assam** will spend Grants-in-aid exclusively in pursuance of the objectives envisaged in rules/memorandum of the Centrally Sponsored 'Project Tiger & Elephant Scheme' and for the purpose it is being sanctioned.
- xxi. Grants-in-aid to **Government of Assam** is subject to the Economy Instructions issued from time to time by the Ministry of Finance or by the Competent Authority.
- xxii. Grants-in-aid shall be utilized before the end of the current financial year 2025-26 and unspent balance, if any, will be refunded by Government of Assam to the Govt. of India.

- xxiii. Government of **Assam** in respect of **Kaziranga, Orang, Nameri and Manas Tiger Reserve** will maintain a separate account and will present their annual accounts in the standard format as required under GFR 230(5).
- xxiv. Grants-in-aid shall be utilized for **Kaziranga, Orang, Nameri and Manas Tiger Reserve** strictly as per the Memorandum of Understanding (MOU) between the Ministry of Environment, Forests and Climate Change, acting through the National Tiger Conservation Authority, Field Director (**Kaziranga, Orang, Nameri and Manas Tiger Reserve**), **Government of Assam**.
- xxv. Monitorable outcomes on the item of works contained in the sanction letter both in physical and financial terms are required to be furnished in the monthly report regularly. Compliance status on Tripartite Memorandum of Understanding is required before submission of additional or ensuing year's Annual Plan of Operation (APO).
- xxvi. The expenditure should be limited to the amount released and in no case should be done in anticipation of further release by the Ministry.
- xxvii. The payments of daily wages should be done through DBT mode only (Rule 87 of GFR 2017).
- xxviii. It may please be ensured that there is no duplication of nature and items of work being proposed in the same area under the Centrally Sponsored Scheme of Project Tiger and other Centrally Sponsored Schemes such as Project Elephant, Eco-development and IDWH Schemes etc.
- xxix. The cost estimates worked out by the Field Director should be based on approved schedule of rates of the State Government, with due approval of the competent authority.
- xxx. Approval of the competent authority be obtained and acceptance of UC may be ensured by PD.
- xxxi. The expenditure is incurred as per the allocation of funds.
- xxxii. Funds will not be diverted for any item other than specified herein.
- xxxiii. Funds to be spent only on items approved in Tiger Conservation Plan (TCP).
- xxxiv. Satellite photo with date and latitude and longitude nodes after completion of work depicting the work carried out before and after the work.
- xxxv. All measurable outcome of this grant must be mentioned in the sanction order and UC is to be submitted as prescribed in – Form GFR 12-C.
- xxxvi. If the implementing agency does not use the fund for the purpose for which it was given, it has to refund the same with interest.
- xxxvii. There should not be any overlapping of activities under the projects with the activities of ongoing schemes under CSS/CS/State Government Scheme.
- xxxviii. The sanction order must mention measurable physical parameters and all measurable parameters are to be adhered to.
- xxxix. The fixed asset created out of this grant shall not be disposed off without concurrence of this Ministry.
  - xl. All guidelines under the project are to be followed scrupulously.
  - xli. The UC with physical progress report and satellite photo with physical deliverable with date and latitude – longitude coordinates before and after completion of work be obtained of each tiger reserve and uploaded on the website of the implementing agency as well as the Ministry for public access.
  - xlii. The measurable outcome under the project (quantified) in terms of number of tigers in tiger reserve, eco-tourism in tiger reserve, %age decrease in man-animal conflict etc., may also be submitted in the progress report.

- xliii. All labour payments strictly by Direct Benefit Transfer (DBT).
- xliv. The guidelines of Project Tiger & Elephant Schemes are followed by **Kaziranga, Orang, Nameri and Manas Tiger Reserve** and Expenditure Evaluation Report on the expenditure incurred vis-à-vis proposed activities and result achieved may be furnished.
4. As the annual budget of the Scheme is approved by the Central Government, the Government of **Assam** is not required to furnish bond and sureties, in accordance with the Ministry of Finance O.M. No. 14(1)-EII (A)/64 dated 23.06.1965.
5. The terms and conditions of the payment are as under:
- The grant is in accordance with the pattern of financial assistance approved by the Ministry of Finance.
  - The grant sanctioned is subject to the adjustment on the basis of the terms and conditions approving the scheme.
6. No deviation from the approved items of expenditure as enumerated in the annexure shall be made without prior concurrence of the Government of India. The guidelines of National Tiger Conservation Authority should be fully adhered to. The Chief Wildlife Warden and the Principal Chief Conservator of Forests of the State Government should be directed to ensure that the field works are in accordance with the Tiger Conservation Plan and the Annual Plan of Operation by the field inspections from time to time.
7. In accordance with the revised procedure, the Central Accounts Section, **Reserve Bank of India**, may kindly be advised to pass on credit to the books of the State Government of **Assam** under intimation to this Department.
8. The expenditure incurred is adjustable to the Demand No. 28 (Ministry of Environment, Forest and Climate Change) under the following heads during the Financial Year 2025-26:

Scheme	Budget Head	Project Tiger (PT)				Total (PT)	Project Elephant	Total (PT + PE)
		Kaziranga	Orang	Nameri	Manas			
Centrally Sponsored Scheme of Project Tiger & Elephant	3601.06.101.02.05.31 (Grant-in-Aid General)	850.6035	218.6820	301.50	438.8265	<b>1809.6120</b>	260.67042	<b>2070.28242</b>
Centrally Sponsored Scheme of Project Tiger & Elephant	3601.06.789.02.05.31 (Special Component Plan for Scheduled Castes)	0.00	0.00	0.00	0.00	<b>0.00</b>	0.00	<b>0.00</b>
Centrally Sponsored Scheme of Project Tiger & Elephant	3601.06.796.02.05.31 (Tribal Area Sub Plan/STC)	0.00	0.00	0.00	0.00	<b>0.00</b>	0.00	<b>0.00</b>
	<b>Total</b>	<b>850.6035</b>	<b>218.6820</b>	<b>301.50</b>	<b>438.8265</b>	<b>1809.6120</b>	<b>260.67042</b>	<b>2070.28242</b>

9. This issues under the powers delegated to the Ministry and with the concurrence of Integrated Finance Division vide Unique Dy. No. 273/IFD/2025-26 dated 22.12.2025. **Compliance of all the guidelines/instructions regarding release of funds under Centrally Sponsored Schemes (CSS) and monitoring utilization of funds released, Issued by Dept. of Expenditure (Ministry of Finance) vide OM No 1(13) PFMS/ FCD/2020 dated 23.03.2021 must be ensured.**

10. Legacy data has been approved by Project Tiger & Elephant Division.

11. The Interest accrued in SNA Account has been deposited in Consolidated Fund of India by State Government of Assam.

**Encl: As above**

Yours faithfully,

**(Dr. Vaibhav C. Mathur)**  
**Deputy Inspector General (NTCA)**

**Email: dig1-ntca@nic.in**

**Tel. (EPABX): 011- 24367837-39**

**Copy to: -**

1. The Secretary, Ministry of Environment, Forests and Climate Change, New Delhi.
2. The Secretary (Forests), Govt. of Assam. A copy of the detailed sanction letter issued by the State Government in respect of this scheme for 2025-26 may kindly be furnished to this Ministry immediately.
3. The Secretary (Finance), Govt. of Assam.
4. The Principal Chief Conservator of Forests / Chief Wildlife Warden, Govt. of Assam.
5. The Accountant General, Assam.
6. The Director of Audit, Scientific Department, AGCR Building, IP Estate, New Delhi.
7. The IGF, PT&E, MoEF&CC, New Delhi/ Regional Office, Guwahati.
8. The Field Director, Kaziranga, Orang, Nameri and Manas Tiger Reserve, Assam
9. Forest Finance Division, MoEF&CC, New Delhi.
10. Plan Finance Division (PF-II), Ministry of Finance, New Delhi.
11. Guard file/Spare copies.

**(Dr. Vaibhav C. Mathur)**  
**Deputy Inspector General (NTCA)**

**ANNEXURE****Annual Plan of Operation 2025-26  
(2<sup>nd</sup> Installment)****(Kaziranga, Orang, Nameri and Manas Tiger Reserve, Assam)****Project Tiger & Elephant:****(Rs. In Lakh)**

S.No.	Subject	Contents	Project Tiger (PT)				Total (PT)	Project Elephant Total PE	Total (PT + PE)
			Kaziranga TR	Orang TR	Nameri TR	Manas TR			
1	Total cost of APO	A	1890.23	485.96	670	975.17	<b>4021.36</b>	576.43	<b>4597.79</b>
2	Central share in APO	B	1701.207	437.364	603	877.653	<b>3619.224</b>	518.787	<b>4138.011</b>
3	1 <sup>st</sup> instalment release (50% of centre share)	C=50% of B	850.6035	218.682	301.5	438.8265	<b>1809.612</b>	259.3935	<b>2069.0055</b>
4	Less: Unspent balance (previous year 2024-25)	D	0	0	0	0	<b>0</b>	1.27692	<b>1.27692</b>
5	Net first inst. Released	E=C-D	850.6035	218.682	301.5	438.8265	<b>1809.612</b>	258.11658	<b>2067.72858</b>
6	2 <sup>nd</sup> instalment release (50% of centre share)	F=50% of B	850.6035	218.682	301.5	438.8265	<b>1809.612</b>	259.3935	<b>2069.0055</b>
7	Add: Unspent balance of previous year							1.27692	<b>1.27692</b>
8	Net Amount release as 2 <sup>nd</sup> Instalment		850.6035	218.682	301.5	438.8265	<b>1809.612</b>	260.67042	<b>2070.28242</b>

**Summary for State (Project Tiger):**

S.No.	Item	Sanction	Centre	State
1	Non Recurring	2486.020	2237.4180	248.6020
2	Recurring	1535.340	1381.8060	153.5340
	<b>Total</b>	<b>4021.360</b>	<b>3619.2240</b>	<b>402.1360</b>

**(Dr. Vaibhav C. Mathur)  
Deputy Inspector General (NTCA)**

**Summary of Recurring/ Non-recurring (Tiger Reserve wise):**

<b>For 2nd Release</b>	<b>Kaziranga TR</b>	<b>Orang TR</b>	<b>Nameri TR</b>	<b>Manas TR</b>	<b>Total PT</b>	<b>PE</b>	<b>Total PT+PE</b>
Non-Recurring	393.2325	137.0745	257.1750	331.2270	<b>1118.7090</b>	<b>260.6704</b>	<b>1379.3794</b>
Recurring	457.3710	81.6075	44.3250	107.5995	<b>690.9030</b>		<b>690.9030</b>
<b>Total</b>	<b>850.6035</b>	<b>218.6820</b>	<b>301.5000</b>	<b>438.8265</b>	<b>1809.61200</b>	<b>260.67042</b>	<b>2070.28242</b>

**(Dr. Vaibhav C. Mathur)**  
**Deputy Inspector General (NTCA)**  
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