

F.No. 282/IFD/2025-26

Government of India

Ministry/Department of ENVIRONMENT and FORESTS

Dated : 06-01-2026

To

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

Sub : Release of Grants to State Government of KERALA 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. 71927117.00 (Rupees Seven Crores Nineteen Lakhs Twenty-Seven Thousand One Hundred Seventeen only)** as a **drawing limit in the form of Mother Sanction** during the Financial Year 2025-2026 to the State Government of KERALA 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	PROJECT TIGER- PERIYAR	KL1
2	PROJECT TIGER- PARAMBIKULAM	KL2
3	KL PROJECT ELEPHANT	KL31
4	PROJECT TIGER PARAMBIKULAM TR RECURRING	KL358
5	PROJECT TIGER PERIYAR TIGER RESERVE RECURRING	KL359

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

S.No	Function Head/ Budget Head	Allocated Amount
1	360106101020531	61148665.00
2	360106789020531	5389226.00
3	360106796020531	5389226.00

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 KERALA** 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. 282/IFD/2025-26 dated 06-01-2026 .

Remarks

Sanction Order for 2nd release
to Kerala Govt.

VAIBHAV
MATHUR

(PD Checker's name registered on PFMS)

To,

1. The Principal Finance Secretary /Additional Chief Secretary /Finance Secretary, State Government of KERALA .
2. The Accountant General KERALA .
3. The Director General of Audit, Central Expenditure, AGCR Building, New Delhi
4. IFD Section w.r.t. the Diary No. 282/IFD/2025-26 dated 06-01-2026 .
5. The Principal Accounts Office, Ministry of ENVIRONMENT and FORESTS
6. Pay and Accounts Office, Department of / Ministry of 075126-PAO(Environment), New Delhi

Government of India
Ministry of Environment, Forest & Climate Change
Project Tiger & Elephant Division

No. 4-1(61)/2024-PT&E

Date: 07.01.2026

To,

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

Sub: Centrally Sponsored Plan Scheme 'Project Tiger & Elephant' Administrative Approval for funds release to Periyar and Parambikulam, Kerala during 2025-26 – 2nd installment – reg.

Sir,

I am directed to convey the administrative approval of the competent authority to the continuance of the Scheme 'Project Tiger & Elephant' in Kerala at the cost of **Rs. 26,26,49,600/- (Rupees Twenty Six Crore Twenty Six Lakh Forty Nine Thousand Six Hundred only)** as per the details given in the table at **Annexure**.

2. I am directed to convey the sanction of the President to the payment and release of an amount of **Rs. 7,19,82,257/- Lakhs (Rupees Seven Crore Nineteen Lakh Eighty Two Thousand Two Hundred Fifty Seven only)** as the **2nd instalment of Centre Share** towards the Grant-in-aid to the Government of Kerala 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.
- 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.

HEMANT SINGH
सहायक वन्य जीव संरक्षण (बाघ एवं हाथी परियोजना)
Assistant Secretary, Ministry of Forests (Project Tiger & Elephant)
पर्यावरण, वन एवं जलवायु परिवर्तन मंत्रालय
Ministry of Environment, Forests and Climate Change
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- xiii. Terms and conditions of the service of the employees employed in the **Periyar and Parambikulam, Kerala** 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 Kerala** 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 **Periyar and Parambikulam, Kerala** 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 **Kerala** in respect of **Periyar and Parambikulam** may furnish their performance-cum-achievement report on or before 31.03.2026.
- xx. **Periyar and Parambikulam, Kerala** 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 Kerala** 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 Kerala** to the **Govt. of India**.
- xxiii. Government of **Kerala** in respect of **Periyar and Parambikulam** 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 **Periyar and Parambikulam, Kerala** 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 (**Periyar and Parambikulam**), **Government of Kerala**.
- 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 GFR 2017 – Form GFR 12-C.



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- 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 is 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 **Periyar and Parambikulam, Kerala** 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 **Kerala** is not required to furnish bond and sureties, in accordance with the Ministry of Finance O. M. No. 14(1)-EII (A)/64 dated 23.6.1965.

5. The payment sanctioned above is subject to the adjustment on the basis of the audited figures of expenditure. Other terms and conditions of the payment are as under:

- (a) The grant is in accordance with the pattern of financial assistance approved by the Ministry of Finance.
- (b) The grant sanctioned is subject to the adjustment on the basis of the terms and conditions approving the scheme.

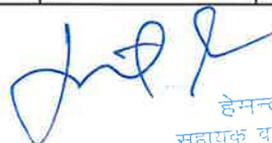
6. No deviation from the approved items of expenditure as enumerated in the annexure shall be made without prior concurrence of the Government of India. The guidelines of National Tiger Conservation Authority should be fully adhered to. The Chief Wildlife Warden and the Principal Chief Conservator of 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 **Kerala** 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:

(Amount Rs. in Lakhs)

S. No.	(Grant-in-Aid to State Government->Central Assistance/Share) Component	Project Tiger (PT)		Total Project Tiger	Project Elephant	Total (PT + PE)
		Parambikulam	Periyar			
1	3601.06.101.02.05.31 (Grant-in-Aid General)	235.16765	195.97040	431.13805	180.9	612.03805



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 Ministry of Environment, Forests and Climate Change
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2	3601.06.789.02.05.31 (Special Component Plan for Scheduled Castes)	29.39596	24.49630	53.89226	0.00	53.89226
3	3601.06.796.02.05.31 (Tribal Area Sub Plan/STC)	29.39596	24.49630	53.89226	0.00	53.89226
TOTAL		293.95957	244.96300	538.92257	180.9	719.82257

9. This issues with the concurrence of Internal Finance Division vide their Diary Number 282/IFD/2025-26 dated 06.01.2026. 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 O.M. 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 Kerala.

Yours faithfully,



(Hemant Singh)
Assistant Inspector General of Forest(NTCA)

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हेमन्त सिंह / HEMANT SINGH

सहायक वन महानिरीक्षक (बाघ एवं हाथी परियोजना)

Assistant Inspector General of Forests (Project Tiger & Elephant)

पर्यावरण, वन एवं जलवायु परिवर्तन मंत्रालय

Ministry of Environment, Forests and Climate Change

भारत सरकार, नई दिल्ली / Govt. of India, New Delhi

Copy to:-

1. The Secretary (EF&CC), MoEF&CC.
2. The Secretary (Forests), Govt. of Kerala. 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 Kerala.
4. The Principal Chief Conservator of Forests / Chief Wildlife Warden, Govt. of Kerala.
5. The Field Director(s), Parambikulam and Periyar Tiger Reserves, Kerala.
6. The Accountant General, Kerala.
7. The Director of Audit, Scientific Department, AGCR Building, IP Estate, New Delhi.
8. The IGF (NTCA), Regional Office, Bengaluru.
9. Forest Finance Division, MoEF&CC, New Delhi.
10. Plan Finance Division (PF-II), Ministry of Finance, New Delhi.
11. Guard file/Spare copies.



(Hemant Singh)
Assistant Inspector General of Forest(NTCA)

हेमन्त सिंह / HEMANT SINGH

सहायक वन महानिरीक्षक (बाघ एवं हाथी परियोजना)

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**Annual Plan of Operation 2025-26
(2nd Installment)**

**Periyar and Parambikulam Tiger Reserve
Kerala**

Project Tiger & Elephant:

(Rs. In Lakhs)

Subject	Contents	Project Tiger (PT)			Project Elephant (PE)	Total (PT + PE)
		Periyar	Parambikulam	Total		
Total Cost of APO including State Share	A	1077.2060	946.29	2023.496	603.00	2626.496
Central Share	B	587.91914	489.926	1077.84514	361.80	1439.64514
1st installment release (50% Central Share)	C=0.5*B	293.95957	244.963	538.92257	180.9	719.82257
Less unspent balance (previous year 2024-25)	D	0	0	0	0.5514	0.5514
1st installment release after adjustment of unspent balance	E=C-D	293.95957	244.963	538.92257	180.3486	719.27117
2 nd installment release (50% Central Share)		293.95957	244.963	538.92257	180.9	719.82257

Summary for State (Project Tiger):

(Rs. In Lakhs)

	Sanction	Centre	State
Non Recurring (60:40%)	660.9714	396.58284	264.38856
Recurring (50:50%)	1362.5246	681.2623	681.2623
Total	2023.496	1077.845140	945.65086


(Hemant Singh)

Assistant Inspector General of Forests (NTCA)

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