

F.No. 86/IFD/2026-27  
Government of India  
Ministry/Department of ENVIRONMENT and FORESTS

Dated : 29-06-2026

To

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

Sub : Release of Grants to State Government of MIZORAM 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. 10075500.00 (Rupees One Crores Seventy-Five Thousand Five Hundred only) as a drawing limit in the form of Mother Sanction** during the Financial Year 2026-2027 to the State Government of MIZORAM for release of the Central Share under 4151-PROJECT TIGER AND ELEPHANT .

2 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 for SLS as per details given below:-

SLS included in Mother Sanction

S.No	SLS	SLS Code
1	PROJECT TIGER AND ELEPHANT [4151] MZ	MZ66

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

S.No	SLS Code	Function Head/ Budget Head	Allocated Amount
1		360106101020531	10075500.00

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 MIZORAM** 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 Ministry/Department of ENVIRONMENT and FORESTS, 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. 86/IFD/2026-27 dated 29-06-2026 .

#### Remarks

Fund released to the State  
Forest Department of Mizoram

MOHAMMA  
D SAJID  
SULTAN

(PD Checker's name registered on PFMS)

To,

1. The Principal Finance Secretary /Additional Chief Secretary /Finance Secretary, State Government of MIZORAM .
2. The Accountant General MIZORAM .
3. The Director General of Audit, Central Expenditure, AGCR Building, New Delhi
4. IFD Section w.r.t. the Diary No. 86/IFD/2026-27 dated 29-06-2026 .
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 and Climate Change**  
**Project Tiger & Elephant Division**

F. No. 4-1(24)/2024-PT&E

Dated: 29.06.2026

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

**Sub: Centrally Sponsored Scheme 'Project Tiger & Elephant' Administrative Approval for funds release to Government of Mizoram, during 2026-27, 1<sup>st</sup> instalment – reg.**

Sir,

I am directed to convey the administrative approval of the competent authority to the continuance of the Scheme 'Project Tiger & Elephant' in Mizoram at the cost of ₹2,23,90,000/ (Rupees Two Crore Twenty-Three Lakh Ninety Thousand Only) as per 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 ₹1,00,75,500/- (Rupees One Crore Seventy-Five Thousand Five Hundred Only) as the 1<sup>st</sup> instalment 50% of Centre Share towards the Grants-in-aid to the Government of Mizoram during the current financial year 2026-27. The balance 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 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. Payments are made by bank transfer and no cash payment is to be made.
- ii. 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
- iii. Funds for POL/ maintenance of vehicles would be admissible only for the vehicles purchased from CSS funds.
- iv. GFR is followed by implementing agency alongwith the economic instructions issued by Government of India from time to time.
- v. 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.
- vi. In case of employment through contract, copy of PF & ESI contributions of employees shall be obtained wherever applicable.
- vii. UC is to be submitted as prescribed in GFR 2017.
- viii. The programme be monitored by PD regularly and the progress Report be obtained periodically.

**मो. साजिद सुल्तान / Md. SAJID SULTAN**  
सहायक वन महानिरीक्षक  
Assistant Inspector General of Forests  
राष्ट्रीय व्याघ्र संरक्षण प्राधिकरण  
National Tiger Conservation Authority  
पर्यावरण, वन एवं जलवायु परिवर्तन विभाग  
Ministry of Environment, Forest and Climate Change  
भारत सरकार / Government of India



- ix. Compensation for loss due to wildlife is to supplement the State Government fund as per the rules of State Government.
- x. All relevant information and documents/certificates as required under GFR 209(I) have been received.
- xi. 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.
- xii. Terms and conditions of the service of the employees employed under the Project Tiger and 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).
- xiii. 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.
- xiv. The Government of Mizoram 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.
- xv. The accounts of the Project Tiger and Elephant Scheme 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.
- xvi. The accounts of the Project Tiger and 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.
- xvii. The Utilization Certificate against the earlier funds released under Grants-in-aid have been received and accepted by the competent authority.
- xviii. Government of Mizoram in respect of Project Tiger and Elephant Scheme may furnish their performance-cum-achievement report on or before 31.03.2027.
- xix. Tiger/Elephant Reserves will spend Grants-in-aid exclusively in pursuance of the objectives envisaged in rules/memorandum of the Centrally Sponsored Scheme 'Project Tiger & Elephant' and for the purpose it is being sanctioned.
- xx. Grants-in-aid to Government of Mizoram is subject to the Economy Instructions issued from time to time by the Ministry of Finance or by the Competent Authority.
- xxi. Grants-in-aid shall be utilized before the end of the current financial year 2022-23 and unspent balance, if any, will be refunded by Government of Mizoram to the Govt. of India.
- xxii. Government of Mizoram in respect of Project Tiger and Elephant Scheme will maintain a separate account and will present their annual accounts in the standard format as required under GFR 230(5).
- xxiii. Grants-in-aid shall be utilized for Dampa 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 (Dampa Tiger Reserve) and Government of Mizoram.
- xxiv. 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).
- xxv. The expenditure should be limited to the amount released and in no case should be done in anticipation of further release by the Ministry.

**श्री. साजिद सुल्तान / Md. SAJID SULTAN**  
 सहायक वन महानिरीक्षक  
 Assistant Inspector General of Forests  
 राष्ट्रीय व्याघ्र संरक्षण प्राधिकरण  
 National Tiger Conservation Authority  
 पर्यावरण, वन एवं जलवायु परिवर्तन मंत्रालय  
 Ministry of Environment, Forest and Climate Change  
 भारत सरकार / Government of India



- xxvi. The payments of daily wages should be done through DBT mode only (Rule 87 of GFR 2017).
- xxvii. 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 Elephant and other Centrally Sponsored Schemes such as Eco-development and IDWH Schemes etc.
- xxviii. 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.
- xxix. Approval of the competent authority be obtained and acceptance of UC may be ensured by PD.
- xxx. The expenditure is incurred as per the allocation of funds.
- xxxi. Payments are made by bank transfer and no cash payment is to be made.
- xxxii. Funds for POL / maintenance of vehicles would be admissible only for the vehicles purchased from CSS funds.
- xxxiii. Funds will not be diverted for any item other than specified herein.
- xxxiv. Funds to be spent only on items approved in Tiger Conservation Plan (TCP)/CSS Guidelines.
- xxxv. Compensation for loss due to wildlife is to supplement the State Government fund as per the rules of State Government.
- xxxvi. GFR is followed by implementing agency alongwith the economic instructions issued by Government of India from time to time.
- xxxvii. Satellite photo with date and latitude and longitude nodes after completion of work depicting the work carried out before and after the work.
- xxxviii. Evidence of deposit of TDS/Service Tax in case of contract payment and CST in case of leviable goods are sent along with UC.
- xxxix. In case of employment through contract, copy of PF & ESI contributions of employees shall be obtained wherever applicable.
- xl. 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.
- xli. 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.
- xlii. There should not be any overlapping of activities under the projects with the activities of ongoing schemes under CSS/CS/State Government Scheme.
- xliii. The sanction order must mention measurable physical parameters and all measurable parameters are to be adhered to.
- xliv. The fixed asset created out of this grant shall not be disposed off without concurrence of this Ministry.
- xlv. All guidelines under the project is to be followed scrupulously.
- xlvi. 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.
- xlvii. The measurable outcome under the project (quantified) in terms of number of tigers/elephants in reserves, eco-tourism in tiger/ elephant reserves, %age decrease in man-animal conflict etc., may also be submitted in the progress report.
- xlviii. All labour payments strictly by Direct Benefit Transfer (DBT).
- xlix. The guidelines of Project Tiger and Elephant Scheme are followed by Tiger/Elephant Reserves 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 Mizoram 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:

- 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, Nagpur, may kindly be advised to pass on credit to the books of the State Government of Mizoram 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 2026-27:

Component	Project Tiger	Project Elephant	Total
3601.06.101.02.05.31- GIA	85,27,500.00	15,48,000.00	1,00,75,500.00
3601.06.789.02.05.31-SCSP	0	0	0.00
3601.06.796.02.05.31- TSP	0	0	0.00
<b>Total</b>	<b>85,27,500.00</b>	<b>15,48,000.00</b>	<b>1,00,75,500.00</b>

9. This issues under the powers delegated to the Ministry and with the concurrence of Integrated Finance Division vide Unique Dy. No. 86/IFD/2026-27 dated 29.06.2026. **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 OM No 1(13)PFMS/FCD/2020 dated 23.03.2021 must be ensured.**

Yours faithfully,



(Md. Sajid Sultan)

Assistant Inspector General of Forest

Email: aig2-ntca@nic.in

Tel. (EPABX): + 91 11 24367837-39

श्री. सजिद सुल्तान / Md. SAJID SULTAN  
सहायक वन महानिरीक्षक  
Assistant Inspector General of Forests  
राष्ट्रीय व्याघ्र संरक्षण प्राधिकरण  
National Tiger Conservation Authority  
पर्यावरण, वन एवं जलवायु परिवर्तन विभाग  
Ministry of Environment, Forest and Climate Change  
भारत सरकार / Government of India

**Copy to:-**

1. The Secretary, Ministry of Environment, Forests and Climate Change, New Delhi.
2. The Secretary (Forests), Govt. of Mizoram. A copy of the detailed sanction letter issued by the State Government in respect of this scheme for 2024-25 may kindly be furnished to this Ministry immediately.
3. The Secretary (Finance), Govt. of Mizoram.
4. The Principal Chief Conservator of Forests / Chief Wildlife Warden, Govt. of Mizoram.
5. The Field Director, Dampa Tiger Reserve, Mizoram
6. The Accountant General, Mizoram.
7. The Director of Audit, Scientific Department, AGCR Building, IP Estate, New Delhi.
8. The IGF, PT&E, MoEF&CC, New Delhi
9. The Regional Office (NTCA), Guwahati
10. Forest Finance Division, MoEF&CC, New Delhi.
11. Plan Finance Division (PF-II), Ministry of Finance, New Delhi.
12. Guard file/Spare copies.



(Md. Sajid Sultan)

Assistant Inspector General of Forest

**Annual Plan of Operation 2026-27  
(1<sup>st</sup> Instalment)  
Dampa Tiger Reserve, Mizoram**

मो. साजिद सुल्तान / Md. SAJID SULTAN  
सहायक वन महानिरीक्षक  
Assistant Inspector General of Forests  
एनटीसी संरक्षण प्राधिकरण  
National Tiger Conservation Authority  
पर्यावरण, वन एवं जलवायु परिवर्तन मंत्रालय  
Ministry of Environment, Forest and Climate Change  
भारत सरकार / Government of India

**PROJECT TIGER & ELEPHANT:**

Sl. No.	Subject	Contents	Total
i	Total cost of APO including state share	A	2,23,90,000.00
ii	Central share	B=90% of A	2,01,51,000.00
iii	1 <sup>st</sup> instalment concurrence (50% of central share)	C=50% of B	1,00,75,500.00
iv	Issuance of mother sanction as 1 <sup>st</sup> instalment	D	1,00,75,500.00

**PROJECT TIGER:**

Items	Central Share	State Share	Total
Non Recurring	22,49,820.00	2,49,980.00	24,99,800.00
Recurring	1,48,05,180.00	16,45,020.00	1,64,50,200.00
<b>Total</b>	<b>1,70,55,000.00</b>	<b>18,95,000.00</b>	<b>1,89,50,000.00</b>



(Md. Sajid Sultan)

Assistant Inspector General of Forest

मो. साजिद सुल्तान / Md. SAJID SULTAN  
सहायक वन महानिरीक्षक  
Assistant Inspector General of Forests  
एनटीसी संरक्षण प्राधिकरण  
National Tiger Conservation Authority  
पर्यावरण, वन एवं जलवायु परिवर्तन मंत्रालय  
Ministry of Environment, Forest and Climate Change  
भारत सरकार / Government of India

## Project Tiger & Elephant

### Item Proposed for General APO during 2026-27

Items of Work	Amount (₹ in lakh)
<b>A. Project Tiger 2026-27</b>	
<b>Non-recurring</b> - Training/capacity building programme for frontline staff (MSTripES,/AITE exercises weapon, wildlife acts/laws, wildlife monitoring, eco-tourisms etc.	1.50
Provision of field ration to frontline staff ₹1.00 lac per month for 6 months	6.00
Health & Life Insurance cover for Frontline Staff	1.25
Purchase of field gear and camping equipment for frontline staff. (including field dress, uniform ,GPS handset, wireless communication, animal rescue kits, etc.)	3.748
Maintenance of patrolling road network (motorable roads)	5.00
Maintenance of patrolling paths (foot paths)	5.00
Development of Interpretation Centre including RET Plant Conservatory	2.50
<b>Recurring</b> - Deployment of TPF for 6 months for the Protection activities. Semi -Skilled 111 No @ ₹13800/- each for 6 month	91.908
Deployment of TPF for 6 months for protection activities. Skilled -II 64 No @ ₹17100/- each for 6 month	65.664
Wages for Wildlife Biologist under Dampa Tiger Reserve 1 No @ ₹28000/- per month for 6 month	1.68
Legal support for evidence gathering, support to witness for court attendance. Reward to informers etc.	1.00
Maintenance of existing vehicles including POL	2.50
Payment of compensation for cattle lifting, human death/injury, crop depredation by wild animals	1.75
<b>Total</b>	<b>189.50</b>
<b>B. Project Elephant 2026-27</b>	
<b>Dampa Tiger Reserve</b>	
Travel, camping and food expenses for elephant monitoring personnel	3.00
Training of officers and field staff in elephant management techniques	1.00
Publicity cum awareness and sensitization	0.50
Ex-gratia payment for loss of life, injury, damage to property, crop etc.	1.00
Maintenance of patrolling paths	1.50
<b>Aizwal Wildlife Division</b>	
Travel, camping and food expenses for elephant monitoring personnel	1.50
Training of officers and field staff in elephant management techniques	1.00
Publicity cum awareness and sensitization	0.50
Secret informer reward	1.00
Strengthening of anti-poaching operation (mobility & field support)	1.50
Observation of World Elephant Day	1.00
Monitoring of scheme	1.00
Siren mega phone	0.20

श्री. साजिद सुल्तान / Md. SAJID SULTAN

सहायक वन महानिरीक्षक  
Assistant Inspector General of Forests  
राष्ट्रीय व्याघ्र संरक्षण प्राधिकरण  
National Tiger Conservation Authority  
पर्यावरण, वन एवं जलवायु परिवर्तन क्षेत्राधिकार  
Ministry of Environment, Forest and Climate Change  
भारत सरकार / Government of India



<b>Chhimtuipui Wildlife Division</b>	
Strengthening of anti-poaching operation	2.00
Secret informer reward	1.00
Firecrackers for conflict mitigation	0.10
Habitat improvement including enrichment planting inside the sanctuary	2.00
Creation of salt licks minor waterholes	0.20
Ex-gratia payment (crop damage, injury, death etc.)	3.00
Awareness campaign (fringe villages)	0.50
Training of field staff	0.50
<b>MADC, Siaha Division</b>	
Travelling, camping and food expenses for elephant monitoring personnel	1.50
Training expenses for frontline staff	0.50
Publicity cum awareness and sensitization	0.50
Maintenance of patrolling path	3.00
Signage's	0.50
<b>Kawrthah Forest Division</b>	
Capacity building & training	1.00
Maintenance of vehicle including POL	0.50
Payment of compensation for crop damage, human death/injury	0.50
Organizing regular patrolling/vehicle patrolling	0.25
Awareness campaign/ celebration of important days	0.30
Source money for gathering information reward for informer	0.34
Deployment of seasonal elephant watchers 2 No @ ₹12600/- per person/month for 6 month	1.51
<b>Total</b>	<b>34.40</b>
<b>Grand total including State Share (Project Tiger &amp; Elephant)</b>	<b>223.90</b>
<b>Central Share</b>	<b>201.51</b>
<b>St instalment release</b>	<b>100.755</b>



(Md. Sajid Sultan)

Assistant Inspector General of Forest

**डॉ. साजिद सुल्तान / Md. SAJID SULTAN**  
 सहायक वन महानिरीक्षक  
 Assistant Inspector General of Forests  
 राष्ट्रीय व्याघ्र संरक्षण प्राधिकरण  
 National Tiger Conservation Authority  
 पर्यावरण, वन एवं जलवायु परिवर्तन मंत्रालय  
 Ministry of Environment, Forest and Climate Change  
 भारत सरकार / Government of India