

[Cag-all-offices] Delegation of Financial and Administrative powers in IA&AD.

From : SAO VI BRS <sao6brs@cag.gov.in>
Subject : [Cag-all-offices] Delegation of Financial and Administrative powers in IA&AD.
To : all field offices <cag-all-offices@lsmgr.nic.in>

Thu, Jan 06, 2022 11:00 PM

1 attachment

Respected Sir/Madam

Kindly find attached the headquarters circular No. 01/2022 issued under No. 02-FMD-DFPR/01-2018 dated 06.01.2022 regarding delegation of financial and administrative powers in IA&AD.

Regards,
VIJAY KUMAR
Sr. Administrative Officer (Budget)
O/o the C&AG of India
Tel. No. 011-23509342



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SAO (Admin.)

Office of the Comptroller & Auditor General of India,
9-DDU Marg, New Delhi – 110 124

(For exclusively used in IA&AD)

Circular No.01/2022

No.02-FMD-DFPR/01-2018

Dated : 06-01-2022

To

1. All DAI/ADAI
2. All the Heads of Department in IA&AD
3. Director General (Hqrs)

Subject: - Delegation of Financial and Administrative powers in IA&AD.

Sir/Madam,

The Comptroller & Auditor General of India has approved the following revised delegation of financial and administrative cum expenditure sanction powers and revised procedure for procurement to the authorities in IA&AD in supersession of all previous extant orders and MSO provisions.

1. Acceptance of Necessity

All proposals with a financial implication greater than ₹ 5 crore shall be examined by the Acceptance of Necessity (AoN) Committee before the *in principle* approval of the C&AG. The format for statement of case for Acceptance of Necessity, to be submitted by the functional wing is at Appendix A.

The AoN Committee has been constituted with DAI (HR), DAI (GA) and DAI/ADAI of concerned functional Wing with DG/PD (Staff) as Member (Secretary). If the project relates to DAI (HR) or DAI (GA) then next senior most DAI shall be the third committee member. In addition, if the project relates to IT projects, CTO shall also be a committee member.

2. **Administrative Approval – cum – expenditure sanction (Voted Portion)**

a) **Administrative approval cum expenditure sanction for Projects/Schemes**

The authorities to exercise the power for giving administrative approval cum expenditure sanction for projects/schemes in IA&AD are as under:

Financial limits	Appraisal Forum	Competent authority to approve the Scheme/project
(a) upto ₹ 10 crore (non-IT projects)	DAI/ADAI of Functional Wing with concurrence of IFA	DAI (HR)
(b) upto ₹ 10 crore (IT projects)	DAI/ADAI of Functional Wing and CTO with concurrence of IFA	DAI (HR)
(b) Beyond ₹ 10 crore but less than ₹ 1000 crore	Expenditure Finance Committee (EFC) of three DAIs. DAI (HR) with DAI (GA) and DAI of concerned functional Wing and IFA as a member Secretary (If project relates to DAI (HR) or DAI (GA) then next Senior most DAI shall be the third committee member) (If project relates to IT project, CTO shall also be a committee member)	Comptroller & Auditor General of India
(c) ₹ 1000 crore and above	EFC	Cabinet, Cabinet Committee on Economic Affairs (CCEA)

b) **Administrative approval cum expenditure sanction (Indents, Contracts and purchases)**

Item	Power to C&AG of India	Power to Empowered Committee* of DAIs	Power to DAI (HR)	Power to HoDs (field offices)
For open or limited tender contracts	Full powers	> ₹ 10 crore to ₹ 20 crore	> ₹ 1 crore to ₹ 10 crore	Upto ₹ 1 crore
For negotiated or single tender including resultant single offer or proprietary contracts		> ₹ 2 crore to ₹ 5 crore	> ₹ 1 crore to ₹ 2 crore	
For agreements or contracts for technical collaboration and consultancy services (hiring of experts)		> ₹ 1 crore to ₹ 2 crore	> ₹ 50 lakh to ₹ 1 crore	

* Empowered Committee has been constituted with DAI (HR) with DAI (GA) and DAI/ADAI of concerned functional Wing and IFA as a member Secretary. If project relates to DAI (HR) or DAI (GA) then next senior most DAI shall be the third committee members. If project relates to IT project, CTO shall also be a committee member.

The delegation of power as mentioned in table (a) & (b) above, will be implemented through the following procedures:

- i. After appraisal of projects / schemes, indents, etc functional wing shall submit the proposal through Staff Wing for approval of C&AG/DAI (HR).
- ii. All administrative approvals for expenditure more than ₹ 20 lakh are to be routed through IFA as per delegated powers.
- iii. Powers to accord administrative approval with regard to expenditure incurred centrally (on procurements made centrally by functional wing of Headquarters for use in IA&AD) shall be with the DAI (HR)/Empowered Committee and C&AG.
- iv. In case of any agreements or contracts for technical collaboration and consultancy services (hiring of experts), all proposals to be submitted / approved with the recommendation of functional wings of Hqrs.
- v. In case of all IT procurements (including AMC, empanelment of vendors and hiring of agency), HoDs shall submit all proposals for approval/recommendation of IS wing of Hqrs. After approval/recommendations, HoDs shall place demand of additional funds in iBEMS application for release of funds by *Financial Management Division* (erstwhile budget section).
- vi. In the event of revised costs due to increase in statutory levies, increase in minimum wages approved by the government, and other such authorised increases, any increase upto 20% of the original cost estimate approved need not go back to the competent authority for approval. Any increase in cost beyond 20 per cent of firmed-up cost estimates due to time overrun, change in scope, under-estimation etc. (excluding increase in costs due to statutory levies, exchange rate variation and price escalation with the approved time cycle) requires revised administrative approval.

3. Delegation of financial powers under Minor Works

In respect of works, powers conferred under these rules shall be subject to the provisions of the CPWD Code, Central Public Works Account Code, relevant Departmental code, etc. Further, the specific delegation within IA&AD is as follows:

i. Headquarters

Sl No.	Nature of Power	DAI (HR)	DG/PD Hqrs
1.	Power to accord administrative approval and expenditure sanction running, operation and maintenance (ROM).	Full powers	Full powers
2.	Power to accord administrative approval and expenditure sanction in case of Works estimates (other than ROM) i. Without concurrence of IFA ii. With concurrence of IFA	> ₹ 50 lakh	Upto ₹ 20.00 lakh > ₹ 20 lakh to ₹ 50 lakh

ii. Field offices (HoDs)

Sl No.	Nature of Power	HoDs in field offices
1.	Power to accord administrative approval and expenditure sanction to running, operation and maintenance (ROM) works to meet the needs of IA&AD.	Upto ₹ 10.00 lakh
2.	Power to accord administrative approval and expenditure sanction in case of Works estimates (other than ROM) i. Residential ii. Non-Residential	Upto ₹ 0.50 lakh ₹ 2 lakh

4. Miscellaneous powers of administrative approval cum expenditure sanction

Following wings at Headquarters under DAI (HR) are authorized to scrutinize the proposals of field offices and accord administrative approval cum expenditure sanction for release of funds.

Sl. No.	Functional Wings at Headquarters	Purpose
1.	Welfare Section	Sports activity and funding of recreation clubs
2.	Estates	Procurement lease of land and buildings, staff cars
3.	Training Division	Group-A and Group B&C trainings
4.	C&S Section	Outsourcing of man power for canteens and guest houses
5.	Staff Wing	Outsourcing of man power (other than canteen guest house staff) and hiring retired personnel, CAs as per Staff Wing circular No. 06/2015 as amended from time to time.
6.	Works wing	IA&AD Grant Construction & renovation work - office buildings and residential units, Major/minor repairs, RMO of DG sets etc. MoUD Grant Approval for bigger capital work projects is accorded with consent of CPWD.

5. Financial sanction (release of funds)

All administrative approvals / expenditure sanctions must carry the following line:

“The expenditure shall be incurred only on the receipt of a formal financial sanction from Financial Management Division in the Headquarters.”

Based on the administrative approvals/expenditure sanctions, funds shall be released by Financial Management Division, subject to appropriation of funds.

6. Constitution of Purchase/Tender Committee in IA&AD

In IA&AD, GFR 2017 is being followed for procurement. However, to maintain consistency and uniformity, purchase tender committee in IA&AD shall be constituted in the following manner:

(i) Field offices (HoDs)

Value of purchase	Purchase/tender committee	Accepting authority
Upto ₹ 25,000/-	Without quotation/off the shelf purchase	
> ₹ 25,000/- to ₹ 2,50,000/-	Through inviting quotations by Local Purchase Committee consisting of three members (Level 10/11)	Level 12/13
> ₹ 2,50,000/- to ₹ 25,00,000/-	Through Limited Tender Enquiry by Purchase Committee consisting of 2 members (Level 10/11) and chairman (Level 12/13)	Level 12/13 DAG/Sr DAG Admn of the office
> ₹ 25,00,000/- to ₹ 50,00,000/-	Through Open bid / tender by Tender Committee consisting of Sr AO (Admn) (Level 10/11), 1 Group Officer (Level 12/13) and Group Officer in charge of Administration (Level 12/13)	Pr. AG/AG/DG/PD
> ₹ 50,00,000/-	Consisting of 03 Group Officers (Level 12/13) + SAO (Admn) as member secretary	

(ii) Headquarters functional wings (Centralised procurements)

Value of purchase	Purchase/tender committee	Accepting authority
Upto ₹ 25,000/-	Without quotation off the shelf purchase	
> ₹ 25,000/- to ₹ 2,50,000/-	Through inviting quotations by Local Purchase Committee consisting of three members (Level 10/11) including one member from functional wing.	
> ₹ 2,50,000/- to ₹ 50,00,000/-	Through Limited Tender Enquiry by Purchase Committee consisting of 1 member from functional wing (Level 10/11), 1 Group Officer (Level 12/13) and chairman from functional wing (Level 12 and above)	DG (HQ)
> ₹ 50,00,000/-	Through Open bid/tender by Tender Committee consisting of Group Officer from functional Wing or any other Group Officer (Level 12/13), DG (Hqrs) & DG/PD functional wing as Chairman	DAI (HR)

7. Role of IFA

IFA shall discharge duties and responsibilities as follows:

- i. IFA to be member of appraisal forum for giving administrative approval for all projects and schemes, as per constitution decided by competent authority.
- ii. All the administrative approvals-cum-expenditure sanctions pertaining to expenditure more than ₹ 20 lakh shall be scrutinised by the IFA. In case of procurements beyond ₹ 20 lakh, DDO shall provide a copy of concurrence of IFA to the PAO and PAO shall not pass such bills without concurrence of IFA.
- iii. IFA to be Member Secretary of Empowered Committee of DAIs for giving administrative approval
- iv. IFA to scrutinise and concur with all proposals of capital works, minor works and repairs exceeding ₹ 20 lakh.
- v. Scrutinising reimbursement of the medical claim of CGHS beneficiary exceeding ₹ 5 lakh and reimbursement of medical claim of CSMA beneficiary exceeding ₹ 2 lakh vide Ministry of Health & family Welfare, Deptt of Health & Family Welfare, OM No. S.11011/20/2014-CGHS (P) dated 23 November 2016, and OM No. 14025/01/2014-MS dated 05 June, 2014 respectively.
- vi. Scrutinising proposals for granting incentive in the form of one-time lump-sum amount ranging from ₹ 10,000 to ₹ 30,000 on acquiring fresh higher qualifications after coming into service in terms of Ministry of Personnel, Public Grievances & Pension (DoPT) vide OM No. 1/5/2017-Estt (Pay-I) dated 15 March, 2019.
- vii. Scrutinising proposals of time barred claims received from functional wing for concurrence of IFA in terms of Rule 296(2) of GFR 2017.
- viii. Scrutinising the proposals received from functional wing for extension of time limit of one year for transporting the personal effects by a Government servant after his retirement in terms of Government of India's order No 2 (iii) below SR 147.
- ix. Scrutinising the proposals/requests received from HODs to grant permission to officers/ officials to travel by airlines other than Air India on official tour/LTC (Reference- Ministry of Civil Aviation has delegated the power to Financial Advisors (FAs) of the Ministries D O letter No. 18011/05/2012-AI dated 7 March, 2016 and subsequently OM dated 7 June 2016 issued by the Ministry of Finance.
- x. Scrutinising the proposals received from functional wing for hiring of residential and non-residential building in terms of Government of India's Directorate of Estates, Ministry of Housing & Urban Affairs OM dated 18.02.2016.
- xi. Scrutinising the proposals received from functional wing for clearance of IFA in respect of visits abroad of the officers/ officials of the IA&AD as approved by the C&AG of India
- xii. Review progress of expenditure with respect to DDG as well as the total funds allotted under the respective head/sub-head of account to field offices.

- xiii. Scrutinise proposals for re-appropriation of funds under Revenue Section (Voted/Charged) from one object head to another object head and under Capital section
- xiv. Any other work assigned with respect to the order/guidelines issued by Govt. of India from time to time or by competent authority with respect to financial management in IA&AD
- xv. Any other expenditure of exceptional nature, not covered above and is of unique nature e.g. fees for study/training abroad etc. will be routed through IFA.

8. Powers to incur contingent expenditure

The existing powers in MSO have been enhanced. These limits are as below.

Sl No.	Nature of Power	Reference to Rules/Orders	Extent of Powers of		Conditions and Limitations if any
			Comptroller and Auditor General	Accountants General and other Heads of Departments	
I.	Contingent expenditure on items other than those in respect of which specific limits scales have been fixed by Govt.	Rule 13 of Delegation of Financial powers Rules and Schedule thereto	Full powers	<u>Head of Departments</u> ₹ 150000 p.a in each case (non-recurring) ₹ 50000 p.a in each case (recurring) <u>Head of office</u> ₹ 15000 per month in each case (recurring)	Powers of contingent expenditure on all items are to be exercised subject to availability of funds within allocation made by headquarters office (by AG in r/o Branch Offices) and after providing for all past commitments on which expenditure will be incurred during the year as well as all other foreseeable expenditure

With respect to delegation by the HoD (PAG/DG/AG/PD) to the Group Officer (Sr DAG / Director / DAG / Deputy Director) in charge of Administration, the following is specified:

- The financial powers of HoD may be re-delegated by the HoD to HoO in each case (recurring and non-recurring), with intimation to Hqrs
- Provisions in the CAG's MSO Admn. Vol -II and headquarters instructions to be complied with on the subject.
- The Group Officer will follow general provisions contained in the General Financial Rules and Delegation of Financial Power Rule 1978 in exercise of the financial powers
- It will be ensured that the exercise of the re-delegated powers is within the budget allotment available for the office

9. Key points

- a) Delegation of financial powers is to be applied in conjunction with the provisions of General Financial Rules 2017.
- b) This delegation of financial powers shall supercede all prevailing delegation of financial powers in IA&AD.
- c) Delegation of financial powers by the HoDs shall be as per the Manual of Standing Orders (MSO), however, in case of any conflict between the provisions in MSO or this circular, this circular will apply.
- d) The revised delegated powers will be effective from the date of issue of these orders. These powers shall also be applicable to the proposals which are under consideration in process.

Re-organisation of Budget wing

- The Budget section has been re-organised and re-designated as "Financial Management Division".
- In future, any issues / clarifications with respect to delegation of powers, financial implications of procurement activities, etc would be dealt with by the Financial Management Division.
- Any "circular" having financial implication would have to be issued in consultation with Staff Wing.
- In no case, project/scheme, procurement, works should be taken up without allotment of funds.
- This will, however, not apply if approval for works is given where the responsibility of arranging funds vests with other departments (CPWD etc.).

Kindly acknowledge the receipt of this circular.

Yours faithfully,

Prachi Pandey
6.1/8x11
(Prachi Pandey)

Principal Director (Staff)

FORMAT FOR STATEMENT OF CASE FOR ACCEPTANCE OF NECESSITY (AON)

1. Proposal and details of project.
2. Justification to include following where applicable:
 - (a) Operational / functional role and requirement
 - (b) If proposal is for IT software / hardware - whether proposal is for replacement / upgrade / new technology
 - (c) Benefits from the proposal
 - (d) If proposal is for IT software / hardware - whether the technology is state-of-the-art / potential for technological obsolescence
 - (e) Whether the project under consideration has duplicating or over-lapping elements with other existing / proposed projects
 - (f) In case of IT projects, Whether Government of India has an equivalent functionality/ applicability project and whether it can adapted/adopted for the purpose of IA&AD.
 - (g) Whether it is standalone or it can be integrated/scaleable.
 - (h) Time schedule for implementation
3. Indicative cost of the proposal including quantities, if applicable

Concordance Table for Delegation of Financial and Administrative Powers in IA&AD

1. Acceptance of Necessity (New provision)

Existing limits	Revised limits	Brief description
Not available	₹ 5 crore	All proposals with a financial implication greater than ₹ 5 crore shall be examined by the Acceptance of Necessity (AoN) Committee before the <i>in principle</i> approval of the C&AG. The format for statement of ease for Acceptance of Necessity, to be submitted by the functional wing is at Appendix A.

2. Administrative Approval – cum – expenditure sanction

a) Administrative approval cum expenditure sanction for Projects/Schemes (New provision)

Financial limits	Appraisal Forum	Competent authority to approve the Scheme/project
(a) upto ₹ 10 crore (non-IT projects)	DAI/ADAI of Functional Wing with concurrence of IFA	DAI (HR)
(b) upto ₹ 10 crore (IT projects)	DAI/ADAI of Functional Wing and CTO with concurrence of IFA	DAI (HR)
(c) Beyond ₹ 10 crore but less than ₹ 1000 crore	Expenditure Finance Committee (EFC) of three DAIs DAI (HR) with DAI (GA) and DAI of concerned functional Wing and IFA as a member Secretary (If project relates to DAI (HR) or DAI (GA) then next Senior most DAI shall be the third committee member) (If project relates to IT project, CTO shall also be a committee member)	Comptroller & Auditor General of India
(d) ₹ 1000 crore and above	EFC	Cabinet/Cabinet Committee on Economic Affairs (CCEA)

b) Administrative approval cum expenditure sanction (Indents, Contracts and purchases) (New provision)

Item	Power to C&AG of India	Power to Empowered Committee of DAIs	Power to DAI (HR)	Power to HoDs (field offices)	Brief description
For open or limited tender contracts	Full powers	> ₹ 10 crore to ₹ 20 crore	> ₹ 1 crore to ₹ 10 crore	Upto ₹ 1 crore	Empowered Committee has been constituted with DAI (HR) with DAI (GA) and DAI/ADAI of concerned functional Wing and IFA as a member Secretary. If project relates to DAI (HR) or DAI (GA) then next senior most DAI shall be the third committee members. If project relates to IT project, CTO shall also be a committee member
For negotiated or single tender including resultant single offer or proprietary contracts		> ₹ 2 crore to ₹ 5 crore	> ₹ 1 crore to ₹ 2 crore		
For agreements or contracts for technical collaboration and consultancy services (hiring of experts)		> ₹ 1 crore to ₹ 2 crore	> ₹ 50 lakh to ₹ 1 crore	Upto ₹ 50 lakh	

3. Financial powers under Minor Works

At Headquarters

(Earlier reference: No.383-NGE(Disc.)/35-2005 dated 25 May 2009)

Sl No.	Nature of Power	Existing financial powers		Revised financial powers	
		DAI (HR)	DG/PD Hqrs	DAI (HR)	DG/PD Hqrs
1.	Power to accord administrative approval and expenditure sanction running, operation and maintenance (ROM).	Full powers	Full powers	Full powers	Full powers
2.	Power to accord administrative approval and expenditure sanction in case of Works estimates (other than ROM) iii. Without concurrence of IFA iv. With concurrence of IFA	> ₹ 10 lakh	Upto ₹ 5 lakh > ₹ 5 lakh to ₹ 10 lakh	> ₹ 50 lakh	Upto ₹ 20 lakh > ₹ 20 lakh to ₹ 50 lakh

Field offices (HoDs)

(Earlier reference: Circular No.23-NGE/2009 issued vide letter No.353-NGE(Disc.)/35-2005 dated 21 May 2009)

Sl No.	Nature of Power	HoDs in field offices
1.	Power to accord administrative approval and expenditure sanction to running, operation and maintenance (ROM) works to meet the needs of IA&AD	Upto ₹ 10.00 lakh
2.	Power to accord administrative approval and expenditure sanction in case of Works estimates (other than ROM) iii. Residential iv. Non-Residential	Upto ₹ 0.50 lakh ₹ 2 lakh

4. Constitution of Purchase/Tender Committee in IA&AD

(i) Field offices (HoDs)

(New provision)

Value of purchase	Purchase/tender committee	Accepting authority
Upto ₹ 25,000/-	Without quotation off the shelf purchase	
> ₹ 25,000/- to ₹ 2,50,000/-	Through inviting quotations by Local Purchase Committee consisting of three members (Level 10/11)	Level 12/13
> ₹ 2,50,000/- to ₹ 25,00,000/-	Through Limited Tender Enquiry by Purchase Committee consisting of 2 members (Level 10/11) and chairman (Level 12/13)	Level 12/13 DAG/Sr. DAG Admn of the office
> ₹ 25,00,000/- to ₹ 50,00,000/-	Through Open bid / tender by Tender Committee consisting of Sr AO (Admin) (Level 10/11, 1 Group Officer (Level 12/13) and Group Officer in charge of Administration (Level 12/13)	Pr. AG/AG/DG/PD
> ₹ 50,00,000/-	Consisting of 03 Group Officers (Level 12/13) + SAO (Admn) as member secretary.	

(ii) Headquarters functional wings (Centralised procurements)

(New provision)

Value of purchase	Purchase/tender committee	Accepting authority
Upto ₹ 25,000/-	Without quotation off the shelf purchase	
> ₹ 25,000/- to ₹ 2,50,000/-	Through inviting quotations by Local Purchase Committee consisting of three members (Level 10/11) including one member from functional wing	DG (HQ)
> ₹ 2,50,000/- to ₹ 50,00,000/-	Through Limited Tender Enquiry by Purchase Committee consisting of 1 member from functional wing (Level 10/11), 1 Group Officer (Level 12/13) and chairman from functional wing (Level 12 and above)	
> ₹ 50,00,000/-	Through Open bid tender by Tender Committee consisting of Group Officer from functional Wing or any other Group Officer (Level 12/13), DG (Hqrs) & DG/PD functional wing as Chairman	DAI (HR)

5. Role of IFA

Existing limits	Revised limits	Brief description	Earlier reference
₹ 5 lakh	₹ 20 lakh	All the administrative approvals-cum-expenditure sanctions pertaining to expenditure more than ₹ 20 lakh shall be scrutinised by the IFA. In case of procurements beyond ₹ 20 lakh, DDO shall provide a copy of concurrence of IFA to the PAO and PAO shall not pass such bills without concurrence of IFA.	Office Order No.65-Audit (Rules)/ 41-2003 dated 26 August 2010
₹ 5 lakh for CGHS beneficiary and ₹ 2 lakh for CSMA beneficiary	₹ 5 lakh for CGHS beneficiary and ₹ 2 lakh for CSMA beneficiary	All proposals regarding reimbursement of the medical claim of CGHS beneficiary exceeding ₹ 5 lakh and reimbursement of medical claim of CSMA beneficiary exceeding ₹ 2 lakh shall be scrutinised by the IFA.	Ministry of Health & Family Welfare, Department of Health & Family Welfare OM No. 14025/01/2014-MS dated 05 June 2014 and OM No. S.11011/20/2014-CGHS (P) dated 23 November 2016.
₹ 10,000 to ₹ 30,000	₹ 10,000 to ₹ 30,000	All proposals for granting incentive in the form of one-time lump-sum amount ranging from ₹ 10,000 to ₹ 30,000 on acquiring fresh higher qualifications after coming into service shall be scrutinised by the IFA.	Ministry of Personnel, Public Grievances & Pension (DoPT) vide OM No.1/5/2017-Estt (Pay-I) dated 15 March, 2019.

6. Powers to incur contingent expenditure

Nature of power	Existing financial powers	Revised financial powers	Earlier reference
Contingent expenditure on items other than those in respect of which specific limits/scales have been fixed by Govt.	<u>Head of Departments</u> ₹ 60000 p.a in each case (non-recurring) ₹ 25000 p.a in each case (recurring) <u>Head of office</u> ₹ 1000 per month in each case (recurring)	<u>Head of Departments</u> ₹ 150000 p.a in each case (non-recurring) ₹ 50000 p.a in each case (recurring) Head of office ₹ 15000 per month in each case (recurring)	Sl. No. 14 of table, Section "A" of C&AG Manual of Standing Orders (Administrative) Circular No.12/NGE/2002 issued vide letter No.330-NGE (App)/38-2002 dated 03 April 2002)