

**No. 501/FD/F3/2021-22**  
**Government of Puducherry**  
**Finance Department**

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Puducherry, dt.25.01.2022

**I.D.Note**

**Subject:** FD – Issue of Administrative Approval for incurring expenditure - Instruction issued – Reg.

The financial powers in respect of incurring expenditure on contingent and miscellaneous items, and projects and works, have been re-delegated to Administrative Secretaries, vide the G.O.Ms. 47/F3/2014, dated 09.12.2014, of the Finance Department, strictly subject to the limits and conditions stated therein.

2. It is clarified that with regard to powers for according Administrative Approval by the Secretaries, the extent of their financial powers are the same as specified in respect of each item of Annexure-I (contingent and miscellaneous items) and Annexure-II (Projects and Works) to the said G.O. In other words, the powers for granting administrative approval and expenditure sanction are one and the same.

3. However, it has been observed that in several instances, the Departments are incurring expenditure for different items after obtaining the "administrative approval" of the Administrative Secretary concerned, even when expenditure sanction for such cases is beyond their competence. The files are later moved for expenditure sanction from the Finance Department / Government. It is reiterated that **the Administrative Secretaries are not competent to accord administrative approval in respect of such proposals where they have no powers to accord expenditure sanction.**

4. Therefore, the Departments shall strictly ensure in the future that in respect of any proposal where issue of expenditure sanction requires the concurrence of Finance Department as per the extant delegation of financial powers, prior administrative approval for incurring the expenditure shall be obtained from the Finance Department.

//By Order//

  
(K. GOVINDARAJAN)  
Under Secretary Finance-II

To

1. All Secretariat Departments
2. All Heads of Departments / Offices

Copy to:

1. The PS to Chief Secretary
2. The PS to Pr. Secretary (Finance)