



सत्यमेव जयते

Government of India

BUDGET CIRCULAR

2025-2026

MINISTRY OF FINANCE
DEPARTMENT OF ECONOMIC AFFAIRS
NEW DELHI
www.dea.gov.in

F. No. 2(18)-B (D)/2024
Government of India
Ministry of Finance
Department of Economic Affairs
(Budget Division)

New Delhi, the 17th September, 2024

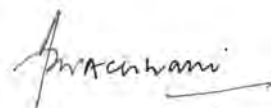
SUBJECT: BUDGET CIRCULAR 2025-26

The Budget Circular 2025-26, containing instructions, formats and timelines for submission of Budget 2025-26 related information to the Budget Division, is attached.

2. To ensure timeliness, accuracy and overall coherence in the preparation and implementation of the Union Budget, Financial Advisers should go through the Budget Circular carefully, and also take note of the following:

- (i) Budget-related data shall be submitted through the Union Budget Information System (UBIS).
- (ii) Government budgeting during all stages is confidential and the same must be ensured.
- (iii) The budget documents would be generated using the *DDGs prepared by the respective Ministries/Departments* on the UBIS for presentation to the Parliament.
- (iv) Realistic projection of estimates (both RE and BE) as per new object heads notified vide Department of Expenditure (DoE) Notification dated 12th December, 2022 is a pre-requisite.
- (v) Please be advised that as FY 2025-26 is the last year of the 15th Finance Commission (FC) Cycle, Ministries/Departments may ensure that allocations sought in BE 2025-26 are in line with duration of schemes and available sanctioned space. Unless otherwise sanctioned, transfer of liabilities from 15th FC Cycle to next 16th FC Cycle, of co-terminus schemes is discouraged.
- (vi) Data capture process in the Estimated Committed Liabilities (ECL) module in the UBIS should be completed within the timeline for projecting allocations (**Para 3.5 & 3.6**).
- (vii) Proper expenditure estimation by Ministries/ Departments would obviate need for routine/ frequent mid-year re-appropriations. Minimal mid-year additional resource requirements/ mid-year re-appropriations reflects good budgeting.
- (viii) A new module, namely, "Re-appropriation Module" has been developed on the UBIS. All Ministries/Departments are requested to follow the instructions related to re-appropriation through this module as outlined in this Department's OM dated 20th August, 2024 (**Annexure U**).

- (ix) Budget data entered in the UBIS by Ministries/ Departments would be fed into PFMS (**Para 15.7**). *This will enable congruence between expenditure being incurred and the Appropriation granted by the Parliament.*
3. Pre-budget meetings chaired by Secretary (Expenditure) shall commence in **the second week of October 2024**. Financial Advisers shall ensure that necessary details required in **Appendices I to VII of this Circular** are properly entered in UBIS **before/ latest by 7th October 2024**. Hard copies of the data in the specified formats should be submitted for cross-verification.
4. As Budget formulation and presentation is a team exercise, I solicit your active co-operation for the successful completion of the process.



(ASHISH VACHHANI)
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To:

1. All Financial Advisers (By Name); and Principal Chief Controllers/Chief Controllers/Controllers of Accounts (by name) of all Ministries/Departments.
2. Cabinet Secretariat, President's Secretariat, Vice-President's Secretariat, Prime Minister's Office; Lok Sabha Secretariat; Rajya Sabha Secretariat; Union Public Service Commission; NITI Aayog; Supreme Court of India and Election Commission; Railway Board.
3. Comptroller and Auditor General of India (C&AG), 9, Deen Dayal Upadhyay Marg, New Delhi-110124.
4. Controller General of Accounts (CGA)
5. Controller General of Defence Accounts (CGDA)
6. Principal Director (Staff), O/o Comptroller and Auditor General of India (**C&AG**), 9, Deen Dayal Upadhyay Marg, New Delhi-110124.

Copy to:

1. PS to Finance Minister
2. PS to Ministers of State (Finance)
3. PPS to Cabinet Secretary
4. PPS to Principal Secretary to PM
5. PPS to Finance Secretary and Secretary (DIPAM)
6. PPS to Secretary (Economic Affairs)
7. PPS to Secretary (Expenditure)
8. PPS to Secretary (Revenue)
9. PPS to Secretary (DFS)
10. PPS to Secretary (DPE)
11. PPS to CEO, NITI Aayog
12. PPS to Chief Economic Adviser

Copy also forwarded to:

- 1) **Finance Secretaries of Union Territory Administrations:** - with the request to prepare, in advance, a statement showing the breakup of scheme outlays, according to Budgetheads and send copies thereof to the Ministry of Home Affairs. Corrections considered necessary after approval of scheme outlay may be advised immediately on receipt of intimation thereof. The approved scheme provisions with which the individual Ministries/ Departments are concerned may please be intimated to Ministry/Department concerned for preparation of SBEs and submission thereof to the Ministry of Home Affairs.
- 2) All Accountants General in States.
- 3) Director Generals of Audit:-(i) Central Expenditure, AGCR Building, I.P. Estate, New Delhi-110002; (ii) Central Revenue, AGCR Building, I.P. Estate, New Delhi-110002; (iii) Economic and Service Ministries, AGCR Building, I.P. Estate, New Delhi-110002.
- 4) (i) Dy. Director General (PAF), New Delhi; (ii) Dy. Director General (TAF), New Delhi; (iii) Chief Controller of Accounts, Delhi Administration, Delhi; (iv) Director of Accounts, Andaman and Nicobar Islands Administration.
- 5) (i) Pay and Accounts Officer, Lok Sabha; (ii) Pay and Accounts Officer, Rajya Sabha; (iii) Pay and Accounts Officer, Puducherry; (iv) Director of Accounts, Daman and Diu, Lekha Bhawan, Dholar, Moti Daman.
- 6) Controller of Aid Accounts and Audit, Department of Economic Affairs.
- 7) Central Pension Accounting Office, Department of Expenditure, New Delhi.
- 8) (i) FB & ADB Division (with the request that estimates relating to SDRs to be included in the Public Account, both credits and debits and estimates of interest thereon may please be furnished to the Budget Division) (ii) Infrastructure Policy Finance Division (iii) BC Division, Department of Economic Affairs.
- 9) E. Coord./ E.V Branch/ PFC-I Division/ PFC-II Division, Department of Expenditure.
- 10) NIC, Ministry of Finance, North Block, New Delhi.
- 11) The Manager, Government of India Press, Ring Road, Mayapuri, New Delhi.

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F. No. 2(18)-B (D)/2024
Government of India
Ministry of Finance
Department of Economic Affairs
(Budget Division)

North Block, New Delhi
Dated 17th September, 2024

BUDGET CIRCULAR 2025-26

Guidelines for the Ministries/Departments for framing Revised Estimates for 2024-25 and Budget Estimates for 2025-26 and submission of the same to the Budget Division are as under: -

I – General Instructions and Timelines

1. Finalization of Budgetary Estimates and Timelines

1.1 Each Ministry should project the requirements in the Statement of Budget Estimates (SBE) format and forward them to the Budget Division in formats in **Appendices I to VII**. The provisional SBE will form the basis of pre-budget discussions.

1.2 Pre-budget meeting shall commence from **second week of October, 2024** and shall continue till around **mid-November, 2024**. The Budget Estimates for 2025-26 will be provisionally finalized after completion of pre-Budget meetings.

1.3 Following issues will be discussed in the pre-budget meetings:

- Requirement of funds for all categories of expenditures along with receipts of Ministries/ Departments.
- Receipts of Departmentally-run commercial undertakings, which are netted against the gross expenditure.
- Non-Tax revenues, including arrears of Non-tax revenue.
- Expenditure estimates on net basis

1.4 All Ministries/Departments should submit details of Autonomous Bodies/ implementing agencies for which a dedicated corpus fund has been created. The reasons for their continuance and requirement of grant-in-aid support, and why the same should not be wound up, should be explained.

1.5 After detailed discussions, provisional expenditure ceilings would be communicated to the Ministries/Departments in the pre-budget meetings. **Financial Advisers should ensure data entry in the DDG Module of UBIS (Union Budget Information System) on the basis of the provisional ceilings communicated during these meetings.**

1.6 **Final ceilings will be decided by the Ministry of Finance latest by last week of December, 2024, after assessment of fiscal space. They would be reflected in UBIS and will not be**

separately communicated. Based on the final ceilings, Ministries/Departments shall make the changes (if any) in the DDG in UBIS. Once finalized, the data from the DDGs will be exported to prepare the budget documents for presentation to Parliament.

1.7 Timelines for submission of estimates to the Budget Division are as below:

Table: Submission of estimates to the Budget Division – Timelines

S. No.	Item	Due Date
1.	Preparation of provisional SBE 2025-26	7 th October, 2024
2.	(a) Budget and Expenditure Trends in 2024-25 ; (b) Draft paras for Budget Speech (along with financial implication)	7 th October, 2024
3.	Disclosure Statements under FRBM	1 st November 2024
4.	Non-Tax Revenue (NTR) (with components) Trends in 2024-25 and Potential for 2025-26*	7 th October, 2024
5.	Interest Receipts/Recoveries of Loans	7 th October, 2024
6.	Capital Receipts (including Public Account transactions)	7 th October, 2024
7.	Interest Payments	7 th October, 2024
8.	Loans to Govt. Servants	7 th October, 2024
9.	Revenue Receipts	1 st November 2024
10.	Data Entry in UBIS related to RE/BE ceilings (first DDG to be filled up and subsequently provisional Expenditure Budget and DG to be generated) along with submission of hard copy	Within 7 days of communication of provisional ceilings
11.	Notes on Demand (SBE) for Expenditure Budget of 2025-26	Within 1 day of filling DDG(Final) in UBIS
12.	Reflection of final ceilings in UBIS	By last week of December, 2024
13.	Finalizing DDG in UBIS based on final ceilings	Within 1 week after final ceilings are intimated through UBIS
14.	Material for Statements to be appended to Demands for Grants and Expenditure Profile	Within 3 days of filling DDG(Final) in UBIS
15.	Appendices related to Statements of Expenditure Profile	Within 3 days of filling DDG(Final) in UBIS

S. No.	Item	Due Date
16.	Estimates of GDP from CSO	By 7 th January, 2025
17.	Outcome Budget (Final)/Outcome Output Monitoring Framework (OOMF)	Within 3 days of filling DDG(Final) in UBIS

* NTR Receipt estimates should be provided for review during pre-Budget meetings.

1.8 To eliminate delays, Ministries/Departments should enter data in the Union Budget Information System (**UBIS**) and also forward hard copies of the statements (including those which are not part of UBIS) to the designated sections in the Budget Division. Hard copies will not be accepted unless data entry has been completed in UBIS. **Communications should be sent by special messenger and not through the R & I Section of the concerned Ministry or through R & I Section of the Ministry of Finance.** *While providing the estimates to the Budget Division, the forwarding authority should indicate his/her name, complete office address, email and the telephone numbers (both landline and mobile number) in the forwarding letter.*

1.9 List of Demands for Grants for the year 2025-26 as drawn up on the basis of the Government of India (Allocation of Business) Rules, 1961, as amended from time to time, is contained in **Appendix -XLV**

1.10 Department of Expenditure has notified the revised Delegation of Financial Power Rules, 2024 effective from 01.04.2024 along with the revised guidelines on Re-appropriation of funds (**Annexure A**).

II – Expenditure Budget

2. Instructions for preparing Budget and Expenditure trends and materials for pre-Budget meetings:

2.1 In Expenditure Budget, the Central Government expenditure is classified into six broad categories as below:

A. Centre's Expenditure:

- (i) Establishment Expenditure of the Centre
- (ii) Central Sector Schemes
- (iii) Other Central Expenditure, including those on CPSEs and Autonomous Bodies

B. Centrally Sponsored Schemes and other Transfers:

- (iv) Centrally Sponsored Schemes
- (v) Finance Commission Transfers
- (vi) Other transfers to States

2.2 Description of the six categories mentioned above is given below:

- 2.2.1 Establishment Expenditure includes establishment-related expenditure of the Ministries/Departments, attached and subordinate offices. Various Object Heads related to establishment may be referred to Department of Expenditure notification dated 12th December 2022 **(Annexure-B)**.
- 2.2.2 Central Sector Schemes (CS) includes those schemes which are entirely funded and implemented by the Central Agencies under Union Government Ministries/Departments. In few cases (as an exception, and with the specific prior consent of the Department of Expenditure), implementation of Central Sector Schemes may be permitted through designated State implementing agencies. CS schemes are shown in Statement 4B of Expenditure Profile. Guidelines related to procedure to release of funds under CS may be referred to in DoE OM Dated 21st May 2024 **(Annexure C)**.
- 2.2.3 Other Central Expenditure includes provisions made for the Central Expenditure on CPSEs, Autonomous Bodies, Interest Payments **(Demand No 39)**, Repayment of Debt **(Demand No. 40)**, Contributions to International Organizations etc. In select cases, such as ICAR, CSIR and Atomic Energy etc. Some may implement some Central Sector schemes and provisions related to such Schemes will be shown in the category of Central Sector Schemes.
- 2.2.4 Centrally Sponsored Schemes (CSS) includes those schemes which are funded and implemented by both the Centre and the States as per the approved sharing pattern. CSS schemes are shown in Statement 4A of Expenditure Profile. Guidelines related to procedure for release of funds under CSS may be referred to in DoE OMs dated 23.03.2021, 15.07.2022 and 13.07.2023 **(Annexure D)**.
- 2.2.5 Finance Commission Transfers are the transfers to States/UTs as per the accepted recommendations of the Finance Commission. They appear only in the Demand "Transfers to States" **(Demand No. 42)** under the Ministry of Finance.
- 2.2.6 Other Transfers to States include transfers to States made under National Disaster Relief Fund, Assistance for schemes under proviso (i) of Article 275(1) of the Constitution etc.

Financial Advisers (FAs) should personally ensure compliance with expenditure categorization as indicated above.

2.3 Guidelines for preparation of SBEs

2.3.1 While preparing the SBEs, the following instructions should be strictly followed:

- (i) In SBEs, Schemes will be depicted up to a maximum of three levels as given below:
 - a. Umbrella Schemes
 - b. Schemes
 - c. Sub-Schemes

- (ii) All Schemes would be categorized as either Centrally Sponsored Schemes or Central Sector Schemes including the provision for North East and Sikkim.
- (iii) If a Scheme has EAP component and/or funded from a Fund in the Public Account (in case of say funding from cesses), then the components have to be separately depicted at the sub-scheme level as below:
- Gross Budgetary Support
 - EAP Component
 - Amount met from *(Name of Fund)*
- (iv) Entries related 'amount transfer to Fund' and 'amount met from Fund', wherever applicable, will be shown as two separate entries in the SBEs, below the Scheme(s) which is/are financed from Fund(s). In case the utilization of the Public Account Fund is towards a Centrally Sponsored Scheme, then transfer of the corresponding amount should be made from the major head 3601/3602 to ensure that the transfers to States are not understated.
- (v) Entries related to interest payments and repayment of Principal of Government of India (GoI) fully Serviced Bonds should be shown separately as a line entry under the schemes from which such interest is being paid. An example comprising all the aforementioned scenarios is shown in the following table:

		Actuals 2023-24		
	Centrally Sponsored Schemes	Revenue	Capital	Total
12.	<i>National Education Mission- Samagra Shiksha (SS)</i>			
12.01	Support to Samagra Shiksha (SS)			
12.02	EAP Component			
12.03	Transfer to MUSK-SS			
12.04	Amount met from MUSK-SS			
12.05	Transfer to PSK-SS			
12.06	Amount met from PSK-SS			
	<i>Net</i>			
13.	<i>Pradhan Mantri Poshan Shakti Nirman (PM POSHAN)</i>			
13.01	Support to PM POSHAN			
13.02	Transfer to PSK-PMP			
13.03	Amount met from PSK-PMP			
	<i>Net</i>			

Note: Provisions relating 'transfers to' and 'amount met from' any reserve fund may not be made from Major Heads denoting North Eastern Areas viz. '2552', '4552' and '6552'. This is because these heads are used to disclose the transitory provisions, which will ultimately be re-appropriated to functional Major Heads at the time of incurring expenditure. Such provisions ('transfers to/amount met from') may be made under the relevant functional heads. Similarly, provision for interest payment on EBR (GoI fully Serviced Bonds) shall be shown separately under the scheme, wherever applicable.

- (vi) Scheme allocation should be prepared major head-wise. This information would be used to generate the DG, Part B of the SBE and Statements in the Expenditure Profile.
- (vii) In the SBE, as referred to in section 3.1, all existing line entries have to be put under one of the six indicated categories. In case the existing line/umbrella scheme has items which belong to more than one of the six categories, then the existing line should be broken up and adjusted suitably under the relevant categories. For instance, if there is an existing umbrella 'Welfare of Children' which has a Central Sector Scheme and direct assistance to an Autonomous body (i.e. untied GIA and not under the scheme), then the umbrella scheme should be broken up and the Central Sector Scheme would go under category II – Central Sector Schemes and the assistance to autonomous body would go under category III – Other Central Expenditure. It may be noted that if grants are being given to any Autonomous Body under a scheme for its implementation, then the line need not be broken up and the same should figure under the Central Sector Scheme. **All SBEs should necessarily follow the above format.**

2.4 While preparing estimates, care must be taken to provide budget for all committed and continuing expenditure, before including provisions for new schemes/items of expenditure. Further, following points inter-alia, must be taken into consideration while preparing the estimates:

- a) Latest actuals (**till 30th September 2024**) during current year;
- b) Actuals for the same period in preceding year;
- c) Actual expenditures during the previous financial years; (refers to the entire years as opposed to H1)
- d) Appropriations/re-appropriations ordered/contemplated during the remaining part of the current FY, or any sanction to expenditure issued/proposed to be issued, including on new scheme during the remaining part of the year. In case EFC/ SFC/ Cabinet approvals are pending, the same should be clearly stated.
- e) All pending arrears should be incorporated in **BE 2025-26** and in case a part of it is left out in SBE, the reason for the same need to be separately submitted.
- f) Any other relevant factor which may be foreseen at the time of framing the **RE 2024-25/BE 2025-26**;

- g) Actual expenditure for FY 2024-25 up to **30th September, 2024** as also actuals up to **30th September 2023** of **FY 2023-24**, respectively, should supplement the RE 2024-25 proposals. The actuals may be reconciled with the monthly accounts compiled by Controller General of Accounts before incorporating the same.
- h) Any excess expenditure incurred till date must be specifically highlighted so that it is taken into account in RE 2024-25.
- i) Care should be also taken to include Advances from Contingency Fund (Appendix 6 of GFR 2017) and/or excess expenditure incurred (Appendix 10 of GFR 2017) in the RE estimates of the Ministry/Department.

2.5 Following information should also be furnished to Budget Division along with the provisional SBEs:

- 2.5.1 Items of expenditure, which are matched by or linked to receipts such as externally-aided projects, bonus share, cess, etc.
- 2.5.2 Provision included in respect of vacant posts.
- 2.5.3 A separate statement giving the committed liabilities as arrears of the Ministry/Department, in terms of payments already due, but yet to be paid. **These are the liabilities which have neither been paid nor been provided in the Budget but are supported with a valid sanction.**
- 2.5.4 A separate statement indicating (a) provision made scheme-wise/project-wise in BE 2024-25 against externally aided projects, (b) expenditure incurred up to 30th September 2024, (c) amount for which claims have been lodged with the office of Controller of Aid Accounts & Audit, DEA seeking reimbursement from the external donor and (d) requirement in RE 2024-25 and BE 2025-26.
- 2.5.5 Details of authorized and held manpower; current/arrear liability on account of pay & allowances in respect of CPSUs; and substantially financed autonomous bodies getting budget support.
- 2.5.6 CNA and SNA balances of Central Sector and Centrally Sponsored Schemes balances, **as on 31st March, 2024 and 30th September, 2024.**
- 2.5.7 Explanations for variations between **BE 2024-25 and RE 2024-25** (proposed) may be given scheme-wise separately. Any increase/decrease in **BE 2025-26** (proposed) may also be explained suitably.
- 2.5.8 Whether all continuing expenditure has been included in **RE 2024-25** proposals.
- 2.5.9 Deviations of approved MEP/QEP (if any).
- 2.5.10 **Measures to alter user charges levied by Ministries/Departments and Autonomous Bodies with a view to recover costs.**

- 2.5.11 Efforts to recover arrears of non-tax revenues and whether all their CPSUs are paying dividend as per new dividend policy given in DIPAM's O.M. No. 5/2/2016-Policy dated 27.05.2016 (**Annexure-E**). Actuals of last FY and estimates for CFY may be provided.
- 2.5.12 UTs without legislature should provide information on measures being taken by them to enhance non-tax receipts.
- 2.5.13 With respect to subsidies, assumptions regarding subsidy calculations shall also be clearly indicated.
- 2.5.14 Details of major/important umbrella scheme may also be provided in **Appendix IV-C** by entering the details in UBIS.
- 2.5.15 Statement showing the commercial receipts of Departmentally-run commercial undertakings and its revenue expenditure in BE 2025-26 (**Appendix- VII B**)

FAs should ensure that formats given in Appendices I to VII are correctly filled and submitted through UBIS on or before 7th October 2024. Re-scheduling of pre-Budget meetings on account of delayed data entry shall not be permitted.

2.6 Revenue & Capital Expenditure: As per Article 112 of the Constitution of India, Annual Financial Statement shall distinguish expenditure on revenue account from other expenditure. All the Ministries/Departments may kindly refer to Rule 50(2) and Rule 84 of General Financial Rules, 2017 to prepare the Budget Estimates in compliance with these and other statutory obligations.

2.7 Grants-in-Aid to Autonomous Bodies & Institutions: For providing grants-in-aid to autonomous bodies and institutions, the instructions contained in Rule 230 of the General Financial Rules, 2017 may be followed. The body should be specifically asked to furnish details of assistance received or proposed to receive from other Central Government Departments and State Governments.

2.8 No provision shall be made in the establishment budget for posts lying vacant for one year or more.

2.9 Items of expenditure linked to receipts, such as those met from proceeds of cess or '1605-External Grant Assistance' or '1606-Aid Material and Equipment' should be similarly segregated in the Statement of Budget Estimates. Whenever aid material or equipment are received and budgeted under '1606-Aid Material and Equipment', corresponding expenditure provision should be made under '3606-Aid Materials and Equipment'. Equivalent recovery should also be made under this Major Head '3606-Aid Materials and Equipment' after providing for suitable provision under the functional Major Head(s).

2.10 Subsidies being provided towards payment of interest are of two types: (i) 100% subsidy and (ii) interest differential/subvention. These items may be shown distinctly in Statement of Budget Estimates.

2.11 With a view to maintaining uniformity in the treatment of provision for Voluntary Retirement Scheme (VRS)/Voluntary Separation Scheme (VSS) to Central PSUs, it is desired that these amounts are depicted as loan, unless approved otherwise by the Competent Authority.

2.12 Further, the estimates of expenditure in the Expenditure Budget and also in Demands for Grants, are expressed in crore of rupees with two decimal places. Under the present system of rounding off, major head under which the total provision is less than ₹ 50,000 gets excluded from the two documents referred to above. This causes discrepancy with Detailed Demands for Grants in which the provisions are expressed in thousands of rupees. In such cases the major head will be shown in the SBE and the Demands for Grants with a footnote that “the provision is less than ₹ 1 lakh”.

2.13 Details of available internal resources of all grantee/autonomous bodies of Ministries/Department may be provided in the format prescribed in **Appendix- VI D**.

2.14 Central Sector (CS) and Centrally Sponsored Schemes (CSS) are being implemented through cash management mechanisms such as Central Nodal Agency/Account (CNA) and State Nodal Agency/Account (SNA-SPARSH) respectively. Ministries/Departments are requested to provide CNA and SNA balances in the format given at **Appendix-III**.

3. Instructions related to rationalization of schemes and economy in expenditure

3.1 Ministries/ Departments should ensure that Schemes that have been discontinued do not find mention in **RE 2024-25**. Similarly, Schemes that are not to continue beyond the year **2024-25**, should not be provided for in **BE 2025-26**. A mention of the schemes discontinued or merged should be made in the notes below the SBEs. **Instructions related to continuation/Extension of Public Funded Ongoing Schemes circulated vide O.M No. 42(02)/PF-II/2014 dated 08th December 2020 (Annexure-G) and O.M No. 01(03)/PFC-I/2022 dated 28.04.2022 (Annexure-H) and 01(01)/PFC-I/2022 dated 03.10.2023 (Annexure I) of the Department of Expenditure, should be kept in mind while projecting the estimates.**

3.2 The Statement of Budget Estimates included in the Expenditure Budget, should normally show distinctly, schemes/sub-schemes for which the provision in RE or next BE is ₹10 crore or more. Important schemes irrespective of the provision can also be shown separately in SBE, if necessary.

3.3 While framing the Estimates, due care may be taken to ensure that surrender of funds does not occur. Parliamentary Committees have repeatedly expressed concern over incidence of large savings in Grants. The Public Accounts Committee also requires that savings in a Grant amounting to ₹ 100 crore and above have to be explained to the Committee. In this regard, attention of the Ministries/ Departments is drawn to the provisions contained in Rule 230(7), 232(v) & (vi), 238, 239 of GFR 2017 and various instructions issued for strict adherence.

3.4 No provision should normally be made in the Budget without completion of pre-Budget scrutiny of a project/scheme. However, where provision has been made without the necessary scrutiny, such scrutiny should be completed and appropriate approvals obtained therefor, before the commencement of the financial year or latest by the time the Budget is passed by the Parliament. **Ministries/ Departments should ensure that no expenditure is incurred without a valid sanction or approval of the authority competent to approve it.**

3.5 All Ministries/Departments are required to fill year-wise outlays for any new scheme (Centrally Sponsored Schemes/Central Sector Schemes/Projects) approved by the competent financial authority in Estimated Committed Liabilities (ECL) of UBIS. It may also be ensured that these newly entered schemes are approved by Department of Expenditure (DoE). DoE OM dated 27th August, 2024 may be referred to in this regard (Annexure -J).

3.6 Budget allocation would be made to only those schemes which are entered in ECL module, approved by DoE. Therefore, Ministries/ Departments should take due care to enter all the running schemes in ECL module and get them approved by DoE before the commencement of pre-budget meetings.

3.7 Ministry of Finance has launched a new module. It is called the **Estimated Committed Liabilities (ECL) for Autonomous Bodies (ABs) in UBIS** for monitoring financials of ABs. This module is designed to capture details regarding expenditure incurred in previous years and budgetary support provided in the current financial year by the Government to ABs. It also captures details of Internal Resources (IR) generated by ABs, expenditure incurred through IR, outstanding balance thereof as on 31st March, details regarding employees and pensioners.

3.8 The details filled in this module would form the basis for finalizing the budgetary estimates of Autonomous Bodies during the pre-budget meetings. Therefore, it is imperative that the data is filled up and approved by Department of Expenditure before the commencement of the pre-budget meetings.

4. Instructions related to budgeting for Externally Aided Projects

4.1 Provisions for externally aided projects may be made under identifiable heads, segregated from other items of expenditure as in the form at **Appendix XXII**.

4.2 Provisions under externally aided projects are shown in the "Statement showing project-wise provisions for expenditure on externally-aided projects" in the 'Detailed Demands for Grants' of the concerned Ministry/Department (as in the form at **Appendix-XXVI**). In order that the eligible expenditures are promptly lodged in the form of claims with the relevant donors through the Office of Controller of Aid Accounts & Audit for seeking disbursement of the committed external assistance, Financial Advisers should hold periodical reviews in this regard. **It is proposed to review the budget provision made in BE 2024-25 against externally aided projects and the action taken to claim reimbursements thereof from the external donors, during the pre- Budget review meetings to be taken by Secretary (Expenditure). An updated status in this regard may be submitted along with SBE (proposed) before 7th October, 2024.**

5. Instructions related to entering data in the UBIS

5.1 **Financial Advisers shall ensure that data is entered in UBIS, as per instructions contained in para 1.5 of this Circular.**

5.2 Ministries/Departments should take particular care in entering estimates relating to each of the public enterprises (budgetary support, Internal and Extra Budgetary Resources and Total Outlay). The investment by CPSEs is financed through budgetary support provided by the Central Government, which is a part of GBS. IEBR is raised by CPSEs on their own. IEBR comprises of Internal Resources (IR) and Extra-Budgetary Resources (EBR). The internal resources (IR) of CPSEs comprise mainly of retained profits-net of dividend to Government, depreciation provision and carry forward of reserves and surpluses. On the other hand, the Extra Budgetary Resources (EBR) consist of receipts from issue of Bonds, Debentures, External Commercial Borrowing, Suppliers' credit, Deposit receipts and Term Loans from financial institutions. While furnishing this information, Ministries/ Departments may ensure that no negative estimates are provided under any of component of IEBR.

5.3 **UTs without Legislature:** In the case of Union Territories without Legislature, Ministry of Home Affairs (being the nodal Ministry) will get the Statement of Accepted Estimates from the UTs concerned and examine these to ensure that the total provisions are within the ceilings approved for each UT. They should furnish the information along with related recoveries, and receipts, to the Ministry of Finance (Budget Division) on the same pattern as per the **SBE 2024-25. All correspondence in this regard should be made with Ministry of Home Affairs only, and not Ministry of Finance.** As regards release of funds to UTs with or without legislature, guidelines issued vide OM No. 3/6/2017- BPC&T dated 5th April, 2018 (**Annexure-K**) and 8/1/2019-BPC&T dated 27th November, 2019 (**Annexure-L**) may be followed.

5.4 In cases of items of work transferred from one Ministry/Department to another, subsequent to the presentation of the Budget, the Ministry/Department from where the work has been transferred should surrender the expenditure provision from those specific items of work, including associated establishment expenditure and the Ministry/ Departments in whose Grant such items have transferred should take appropriate Technical Supplementary to incur expenditure on such items.

5.5 While entering data in UBIS it may be ensured that the following statements are also filled:

- 5.5.1 Statement showing the amount of "charged" expenditure included under each of the major heads in RE 2024-25 and BE 2025-26 (**Appendix VIII**);
- 5.5.2 Statement showing the estimates, if any of recoveries taken in reduction of expenditure under each of the major heads included in the SBE, (**Appendix VII-A and IX**);
- 5.5.3 Statement showing loan and equity components of investments in Public Enterprises and Public Sector Banks with the externally-aided component in case of former. (**Appendix X**);

- 5.5.4 Brief notes explaining major variations between **BE 2024-25 and RE 2024-25**; and also between **RE 2024-25 and BE 2025-26** should be furnished in all cases wherever the variations under the items listed in the SBE exceed 10% of the BE or RE. The explanation should be meaningful and specific. Vague indications in phrases like “due to less requirement of the project” or “more requirement of the project” will not be acceptable.

6. Instructions related to allocation for North East

6.1 All the Ministries/Departments (except those specifically exempted by Ministry of Development of North Eastern Region (DoNER) are required to spend 10% of the Gross Budget Support (GBS) from their allocation under Central Sector Schemes and Centrally Sponsored Schemes for the benefit of North Eastern Region & Sikkim. While sending the data for **RE 2024-25**, the Ministries/Departments should separately show the expenditure on schemes/projects benefitting the North Eastern Region and Sikkim. Further, Instructions issued by Ministry of Finance vide OM No. OM No. 72(08)/PF II/2017 dated 05.05.2017 (**Annexure-M**) may be adhered to. Ministry of Development of North Eastern Region may send the List of Ministries/Departments and the schemes, if any, that are exempted from earmarking 10% of the budgeted allocation as a lump sum provision for NER for the year 2025-26 by **26.11.2024** positively.

6.2 Budget provisions towards projects/schemes for development of North Eastern Region and Sikkim may be provided under respective schemes/projects below the Major Head '2552-North Eastern Region' for Revenue expenditure and the Major Head '4552-Capital Outlay on North Eastern Region'/Major Head '6552-Loans for North Eastern Region' for Capital expenditure for eventual re-appropriation to appropriate functional heads of expenditure. A list of Ministries/Departments which are not exempted from 10% allocation is given at vide OM No.11012/1/2017-O/o EA-Part (2) dated 18.08.2022 (**Annexure-N**).

6.3 The Controller General of Accounts (CGA) has created a utility in PFMS to capture accurate and timely data under non-functional heads MH 2552 and MH 4552. The Standard Operating Procedure for using the new functionality has been issued by Ministry of DoNER, in consultation with CGA, vide D.O. No. E and P-111298/2017- O/o EA dated 10th August, 2020 (**Annexure-O**) to all Non-Exempt Ministries/ Departments.

7. Instructions related to allocation for SC/ST sub-component

7.1 NITI Aayog's, OM No.M-11011/8/2017-SJE dated 20.11.2017 read with O.M. No. M-11011/15/2018-SJE dated 14.1.2019 have issued comprehensive guidelines for allocation of funds for the welfare of Scheduled Castes and Scheduled Tribes. The obligated Ministries/ Departments shall invariably keep the required percentage of allocation under Scheduled Caste Sub- Plan (SCSP) and Tribal Area Sub-Plan (TASP), as stipulated in the extant guidelines of NITI Aayog, and even make endeavor to keep higher percentage of allocation, wherever possible.

7.2 The total allocation for Centrally Sponsored and Central Sector Schemes of the obligated Ministries shall be taken for calculation of percentage of earmarking of funds under SCSP and TASP. Ministries/Departments may ensure that the allocation under SCSP/TASP shall not be less than Budget Estimates **2024-25**.

7.3 As decided in the meeting held on 16.11.2018 in NITI Aayog, requests for exemption from earmarking or incurring expenditure for SCSP & TASP by the obligated Ministries/Departments, if any, shall be considered by the Nodal Ministries i.e. Ministry of Social Justice & Empowerment for SCSP and Ministry of Tribal Affairs for TASP with the approval of the respective Ministers.

7.4 At the time of pre-Budget meetings, a comprehensive review of progress of expenditure under SCSP (Minor Head 789) and TASP (Minor Head 796) of the obligated Ministries/Departments will be undertaken. The Ministries/ Departments will be required to feed the relevant data in UBIS (**Appendix IV-A and IV-B**) for review and consideration in pre-Budget meeting.

8. Instructions for the composite demand for 'Civil Pensions'

Guidelines for submission of estimates for inclusion in the Demand 'Pensions' shall be as follows:

- (i) The Demands for Grants 'Pensions' is administered and controlled by the Central Pension Accounting Office (CPAO), Department of Expenditure, New Delhi. Accordingly, the Demand 'Pensions' for **2025-26** will be prepared and compiled by the Central Pension Accounting Office.
- (ii) The Accountants General will furnish to CPAO the estimates in respect of pension payments accounted for by them and in respect of other sub-heads to the extent operated by them. Where pensionary charges are categorized as 'Charged' expenditure, it should be reflected accordingly.
- (iii) The Principal Accountant General, Delhi will furnish to CPAO the estimates of pensions in respect of staff of the Indian Audit and Accounts Department retiring during 2024-25. In doing so, estimates of Post and Railway Audit Offices which are *ab-initio* debited to their working expenses and budgeted for, separately, will be excluded. All other pensionary estimates prepared by the Accounts Offices of the various Ministries/Departments and Union Territory Administrations as also by the Controller General of Defence Accounts, New Delhi will be sent to the CPAO who will consolidate and furnish the estimates to the Budget Division.
- (iv) A separate estimate of corresponding recoveries from State Governments adjustable under the Receipt Major Head '0071 – 'Contributions and Recoveries towards Pensions and Other Retirement Benefits' should be forwarded by the CPAO to Budget Division for incorporating the same in the estimates of revenue receipts under Department of Expenditure.

Note (1): Compassionate Fund: The expenditure out of 'Compassionate Fund' is adjustable under the sub-head 'Payment from Compassionate Fund' under Major Head '2235-Social Security and Welfare - Other Social Security and Welfare Programmes - Other Programmes'. In furnishing the estimates for payments out of Compassionate Fund, this classification may be adopted.

Note (2): Central Government Employees' Insurance Scheme: This Scheme is confined to those employees only who have opted out of the Group Insurance Scheme introduced from **1st January 1982**. The Department of Expenditure (Establishment Division) in this regard will furnish consolidated estimates of expenditure to the Budget Division, under advice to the CPAO.

9. Instructions relating to estimates to be included in composite demands controlled by Budget Division, DEA.

9.1 For composite Grants "Interest Payment", the estimates for interest on balance in State Provident Funds, Insurance and Pension Funds, Special Deposits, various other deposits in the Public Account including Reserve Funds and other items will be furnished by the Chief Controllers of Accounts/Controllers of Accounts, Ministry of Railways (Railway Board) and Ministry of Defence.

9.2 The Finance Wing of the Ministries/Departments is advised to ensure that estimates of 'Interest Payments' are furnished by their Controllers of Accounts to Budget Division in the **Appendix L**. Any changes in Revised Estimates for the current year and in Budget Estimates for the next year shall also be explained by the estimating authority. The Ministries/Departments should furnish estimates to W & M Section, Room No. 224-C, Budget Division, Ministry of Finance, latest by **11.10.2024**.

9.3 Estimates of loans to Government servants should be accompanied by a Statement indicating actual disbursements under each category of advance during the preceding three years and also actual expenditure in the first 6 months of the current financial year. The estimates and actuals may be furnished by the Budget Section of the concerned Ministry/Department latest by **25.10.2024** in the form as per **Appendix XI**.

9.4 Ministries/Departments are required to indicate the actual expenditure (net of recoveries) in the SBEs against each of the scheme for the previous year in UBIS. Ministries/Departments may ensure that the actual expenditure and recoveries correspond to the details reported in Appropriation Accounts of the Grants/Appropriations administered by them.

10. Instructions related to Notes on Demands

The Notes on Demands for Grants explain in brief budget line appearing in the Expenditure Budget. They shall be entered in UBIS in bilingual form (Hindi and English) while entering SBE along-with a soft copy to the designated officer in Budget division within three days. Broad guidelines for preparation of the Notes on Demands are contained in **Appendix-XII**.

11. Material for statements to be appended to Demands for Grants

Ministries/Departments should, as soon as the SBE is forwarded to Budget Division, shall furnish a statement showing details of items of New Service/New Instrument of Service for which provision is made in **BE 2025-26 (Appendix XXXVI)**. Attention is invited to Department of Economic Affairs' O.M. No.F.1 (22)-B(AC)/2022 dated 23rd February, 2024 (**Annexure-P**) and 1(5)-B(AC)/2024 dated 18th March, 2024 (**Annexure-Q**) on Revised Guidelines on Financial Limits to be observed in determining cases relating to New Service/New Instrument of Service.

12. Output Outcome Monitoring Framework (OOMF)

Output-Outcome Monitoring Framework **2024-25** (OOMF) shall be prepared as per the format (**Appendix-XLIV**) circulated vide this Ministry's D.O. letter No. 2(33)-B(P&A)/ 2018 dated 13th May 2019. The Ministries/Departments shall submit OOMF in the format to NITI Aayog (in Hindi and English). Necessary timeline for preparation and submission of OOMF shall be separately communicated by the NITI Aayog to all Ministries/ Departments. NITI Aayog shall finalize the OOMF and forward the same to Department of Expenditure (PFC-II Division). DoE will review the targets of outputs and outcomes with reference to **BE 2025-26** outlay in consultation with DMEO, NITI Aayog and forward the final document to Budget Division.

13. Material for statements to be appended to the Expenditure Profile

13.1 After the data entry in UBIS is completed, Ministries/Departments shall provide the following statements to Budget Division:

13.1.1 During the financial year 2011-12, a new Object Head 'Grants-in-aid-Salaries' was opened. A separate Statement in Expenditure Profile from Budget 2012-13 shows budget provisions of the Ministries/Departments under the Object Head. The estimates should be prepared in the proper format (**Appendix XIII**) and the amounts so indicated against the Organizations/Institutes, etc. should correspond with the provisions made in the Detailed Demands for Grants.

13.1.2 Statement showing Resources of Public Enterprises - Information has to be provided enterprise-wise in the format (**Appendix XIV**). The Internal and Extra Budgetary Resources (IEBR) of the public enterprises to be shown in **RE 2024-25** should be as agreed to by the Public Finance (Central-II) Division of Department of Expenditure. The IEBR for **2025-26** should be as per the financing pattern decided in consultation with Department of Expenditure (Public Finance Central Division).

13.1.3 Statement showing provisions for Central Sector and Centrally Sponsored schemes. In this statement all schemes for which the provision in the BE 2025-26 is ` 10 crore and above are to be shown distinctly and all other schemes, etc. merged under 'Other schemes/programmes etc.' The information to be given separately for Central Sector schemes and Centrally Sponsored Schemes.

- 13.1.4 Statement (**Appendix XV**) showing the "Estimated Strength of Establishment and provisions therefor". Information in respect of estimated strength of Establishment in the **Appendix XV** of the Budget Circular must be duly verified and authenticated by a designated officer not below the rank of Deputy Secretary/Director. A footnote that the information has been verified by the designated officer should be shown. Further, wherever there are large variations (say, 5% or more), in the establishment strength or the related provisions for pay and allowances with reference to the previous year or the projections made for the next year, this may invariably be explained in brief.
- 13.1.5 Summary Statement (**Appendix XVI**) showing contributions to international bodies. In this statement items for which the provision in **BE 2025-26** is ` 5 lakh or more are to be shown distinctly; items of less than ` 5 lakh are to be clubbed and, shown as 'Others'.
- 13.1.6 Summary Statement showing grants-in-aid to private institutions/ organizations/ individuals (**Appendix XVII**).

13.2 Statement No. 10A "Allocation for Welfare of Scheduled Castes" and Statement No. 10B "Allocation for Welfare of Scheduled Tribes" in Expenditure Profile for Budget 2025-26: - These two statements highlight the quantum of public expenditure earmarked for schemes under 'Scheduled Caste Sub Plan (SCSP)' [Statement 10A] and under 'Tribal Area Sub Plan (TASP)' [Statement 10B]. Ministries/ Departments are required to feed data in UBIS relating to **Actual 2023-24**, Revised Estimates **2024-25** and Budget Estimates **2025-26** for allocations made under the Minor Heads '789' and Minor Head '796' in the prescribed format (**Appendix XVIII and XIX-A**). A copy may also be sent to the Budget Division for consolidation along with SBEs. While making provision under SCSP and TASP, instructions contained in Para 7 of this Circular may be kept in mind. Allocations under these statements should be reflected correctly in the Detailed Demands for Grants. The figures against schemes provided for **BE 2024-25** in the Statement shall be matched with the figures entered for the Statement in the previous year's Budget document. **No existing scheme shall be deleted without prior approval of Budget Division. Clarifications, if any required, may be sought from Deputy Director(P&A), Room No 238-C, North Block, New Delhi, Tel. No. 011 23095019, email: anang.rawat@gov.in.** All Ministries/Departments are directed to appoint a Nodal Officer for coordinating with the Nodal Officers in Ministry of Social Justice & Empowerment (in respect of allocation for SC) and Ministry of Tribal Affairs (in respect of allocation for ST) with regard to compulsory allocations for Welfare of SCs/STs.

13.3 The provisions made under these Minor Heads will not be allowed to be re-appropriated, except to the same Minor heads in other schemes under "Special Component Plan for Scheduled Castes" (Code '789') and "Tribal Sub Plan" (Code '796').

13.4 Statement No. 10BB –'Outlay for Welfare of Scheduled Tribes under Pradhan Mantri Janjatiya Adivasi Nyaya Maha Abhiyan (PM JANMAN)' in Expenditure Profile for BE 2025-26. This Statement was incorporated in Expenditure Profile of Regular Budget 2024-25. This statement relates the schemes for the welfare of Scheduled Tribes under PM JANMAN. Accordingly, the

Ministries/Departments should furnish the requisite information in the format prescribed at **Appendix-XIX-B**.

13.5 Statement No. 12 Schemes for the Welfare of Children - Statement No. 12 in Expenditure Profile reflects the Budget provisions of schemes that are substantially meant for the welfare of the children. Financial Advisers should ensure that the data in this regard is entered electronically in the UBIS. A copy may also be sent to Budget Division for reconciliation along with SBE. **The figures against schemes provided for BE 2025-26 in the Statement shall be matched with the figures entered for the Statement in the previous year's Budget document.** All Ministries/Departments shall scrutinize their schemes and identify programmes/schemes that aim at welfare of children, along with their budgeted provision, for inclusion in Statement No.12, Expenditure Profile in the enclosed proforma (**Appendix-XX**). The Statement 12 is to be prepared in three parts – **Part A:** reflects programmes/schemes with 100% provision for Children, **Part B:** reflecting programmes/schemes with 30 to 99% allocations for welfare of children and **Part C:** reflects schemes/programmes with allocations for children up to 30% of the provision

13.6 Statement No. 13 "Gender Budgeting" in Expenditure Profile. Gender Budgeting is a process of identifying and addressing gender specific barriers across all sectors of development. The process of budget planning and preparation provides a critical opportunity to identify, prioritize and address gender concerns in all Ministries/Departments. It may be noted here that each and every sector has an impact on the lives of women and girls, and therefore, it is felt that all programmes/schemes should have a gender component. Addressing gender issues may be possible through making existing programmes/schemes more gender sensitive or alternatively, this may require the formulation of a programme/scheme specifically for women and girls. Therefore, to accompany the budget submissions for the Financial Year 2025-26, all Ministries/Departments are required to prepare and submit a Gender Budget Statement (Statement 13 in Expenditure Profile) in the prescribed format (**Appendix- XXI**). This Gender Budget Statement is to be prepared in three parts - **Part A:** reflecting schemes with 100% provision for women and girls, **Part B:** reflecting programmes/schemes in which 30 to 99% of budgetary allocation benefit towards women and girls and **Part C:** reflects schemes with allocation for women and girls up to 30% of the provision.

13.7 All Ministries/ Departments are directed to appoint a Nodal Officer for coordinating with the Nodal Officer in Ministry of Women and Child Development with regard to compulsory allocations of the Gender and Child Budgeting and report them under Statements 12 and 13 of the Expenditure Profile **2025-26**. Instructions contained in Secretary, Ministry of WCD's D.O. No. 15/1/2019-Gender Budgeting dated 23rd August, 2024 (**Annexure-R**) may be followed strictly.

13.8 It has been observed that Ministries/Departments have changed the figures related to RE/BE of previous years while giving information related to Gender Budgeting, Welfare of Children, SCSP/TSP etc. Such changes shall ordinarily not be allowed. Necessary clarifications/reasons shall be given if such changes are unavoidable. The figures against schemes provided for **BE** in the

Statements shall be matched with the figures entered for the Statement in the previous year's Budget document.

13.9 Statement No.19, Externally Aided Projects – Statement No.19 of Expenditure Profile has been revised from 2016-17 onwards. Part-I of the Statement shows Externally Aided Projects where inflows during 2025-26 are `100 crore or more. Part-II(i) shows the amount of Additional Central Assistance (ACA) to States for Externally Aided Projects (EAP). Part-II (ii) shows the details of major Externally Aided Projects – State sector where disbursal is `100 crore or more in **B.E. 2025-26**. The information relating to Part-I and Part-II(ii) of the Statement will be provided by CAA&A. Part-II(i) of the Statement will be furnished by PF-State Division, Department of Expenditure. The Ministries/Departments will also furnish information relating to **Actuals 2023-24, Budget 2024-25, Revised 2024-25 and Budget 2025-26** in respect of EAPs. The required information in **Appendix XXII** is to be sent by Department of Expenditure and O/o CAAA to SO (P&A), Room No. 224-C, North Block, New Delhi, after communication of final ceilings allocation of **BE 2025-26** by Budget Division". **In this regard OM No. AAAD/Coord/Receipt Budget/2021-22 dated 12.08.2022 (Annexure-S) issued by the O/O CAAA may be referred to.**

13.10 Object head 'Grants for creation of Capital assets' was introduced from FY 2009-10 onwards. For the estimates relating to Statement 6 of the Expenditure Profile, all Ministries and Departments are required to carefully scrutinize their Detailed Demands for Grants to identify such schemes/programmes for making realistic budget provisions. The estimates should be prepared in the format (**Appendix-XXIII**) and the amounts so indicated against schemes/programmes should correspond with the provisions made in the Detailed Demands for Grants.

13.11 Report of the C&AG of India (Report No. 20 of 2018) on compliance of FRBM Act, 2003 had reported discrepancies in estimation of provisions on grants for creation of capital assets. In view of this observation, all Ministries/Departments are required to ensure utmost accuracy in terms of reporting of information.

13.12 Ministries are required to furnish information relating to Actuals 2023-24, Revised Estimates 2024-25 and Budget Estimates 2025-26, which reflect the quantum of expenditure earmarked for (a) Research and Development (R&D) whether appearing in an Umbrella Scheme or a Scheme, or a Sub Scheme or as a Component and (b) provisions set apart for Attached/Subordinate Offices and Autonomous Bodies including Societies and Boards etc. who are engaged in Research and Development. Data thereof is to be entered electronically in the UBIS and sent to the Budget Division for consolidation. Information is required to be furnished in the prescribed pro-forma (**Appendix – XLIX**).

14. Disclosure statements required under the Fiscal Responsibility and Budget Management Rules, 2004

14.1 Following statements, with information as on **31st March**, are meant for inclusion in the Receipt Budget **2025-26**. Instructions for preparation of these Statements issued vide the Budget

Division's OMs dated 26th April , 2005, 22nd July, 2015 and 10th January, 2024 (Annexure-T) may also be referred to. The statements may be sent by 1st November, 2024, so as to assess the necessity of refinement, if any.

- | | |
|--|--------------------------|
| - Guarantees given by the Government | - Appendix XXIV-A |
| - Tax Revenues raised but not realized | - Appendix XXIV-B |
| - Arrears of Non - Tax Revenues | - Appendix XXIV-C |
| - Asset Register | - Appendix XXIV-D |

14.2 In Report of the C & AG of India (Report No. 20 of 2018) on compliance of FRBM Act, 2003, it has been observed that, disclosure statements mandated under the FRBM Act and Rules made thereunder placed before the Parliament for FY 2016-17 and earlier years contained inconsistencies/discrepancies relating to arrears of non-tax revenues, loans to foreign governments, variation in closing and opening balances of physical and financial assets etc. when compared to Union Government Finance Account (UGFA). In view of this observation, all Ministries/Departments are required to ensure utmost accuracy and to take the data from UGFA for reporting of information in various documents including Disclosure statements required under the Fiscal Responsibility and Budget Management Rules, 2004. Variations, if any, with previous years reported information on any of the disclosure statements, may be duly explained in appropriate footnotes. The Ministries/Departments concerned will especially be responsible to ensure that these totals tally with the information provided by them to the Controller General of Accounts for inclusion in the Union Government's Finance Accounts.

14.3 Statement of Guarantees given by Union Government - A summary statement as per **Appendix-XXIV-A** is to be appended to the Receipt Budget. This information for the year, should be extracted from the Register of Guarantees maintained by the respective Ministries/Departments. Ministries/Departments need to classify their guarantees into six classes mentioned in GFR 2017. Ministries/Departments are required to provide information in Form D-3 as per FRBM Rules, 2004 in **Appendix-XXIV-A**. The information given in this statement is essentially intended to be summarized account of guarantees given by Government vide Para 15.4(ix) (**Appendix- XXXIII**). In the case of external guarantees, administrative ministries should coordinate with Financial Adviser (Finance) and weed out duplicate entries. The Ministries/Departments concerned will especially be responsible to ensure that these totals tally with the information provided by them to the Controller General of Accounts for inclusion in the Union Government's Finance Accounts. The Guarantee fee arrears (col. 10 minus col.11 of **Appendix-XXIV-A**) should correspond and match with the figures depicted as Guarantee fee arrears reported in D-2 statement in **Appendix XXIV-C**. Guarantee details provided in the above format shall correspond to the details given in the DDGs of respective Demands.

14.4 Government of India has been approving Annuity Projects in respect of some infrastructure development activities. Under this model, the concessionaire (private Sector) is

required to meet the entire upfront/construction cost (no grant is paid by the Government) and the expenditure on annual maintenance. The concessionaire recovers the entire investment and a pre-determined cost of return out of the annuities payable by the government every year. Information in this regard should be provided in the prescribed format in **Appendix XLVII** for publishing it in Receipts Budget.

14.5 While preparing the above statements particular attention may be paid to the following:

- i) **Values may be shown in crore of rupees** and not in lakhs/thousands e.g. an asset valued at Rs. Forty lakh may be shown as ₹ 0.40 crore.
- ii) Consistency may be ensured in the information shown in **Appendix XXIV-B** and the information that goes into respective Reports of the Comptroller and Auditor General of India on Direct and Indirect Taxes for the relevant year.
- iii) While reporting Non-Tax revenue arrears in **Appendix XXIV-C**, information particularly relating to guarantee fee arrears may be reconciled with the information given in **Appendix XXIV-A**. Similar consistency needs to be ensured in relation to financial assets and interest receipts to the extent these are relevant.
- iv) Threshold limit of ₹ 0.02 crore for inclusion of assets in **Appendix XXIV-D** may be reconciled with details as entered in the Register of Fixed assets in "Form GFR – 22" prescribed under Rule 190(2)(i) of the General Financial Rules, 2017.
- v) Variations, if any, with last year's reported information on any of the above statements, shall be explained in footnotes or appropriate remark portion.
- vi) Whenever arrears of Non-Tax Revenue are more than ₹ 500 crore, reasons for the same may be explained in appropriate remark portion.
- vii) Arrears of Non-Tax Revenue and Asset Register Statements may be submitted in UBIS only. The statements duly signed by the competent authority (with telephone number) may be forwarded to this Department.

15. DETAILED DEMANDS FOR GRANTS

15.1 Ministries/Departments shall prepare the Detailed Demands for Grants (DDG) in the format given in **Appendix XLVI**. While preparing the DDG it is important to ensure that the classification, namely, Major Head, Minor Head, etc. is as per the heads of account prescribed in the List of Major and Minor Heads of Account.

15.2 Ministries/Departments shall ensure that the totals for each Major Head and the total provisions by Revenue and Capital Sections separately for 'charged' and 'voted' in the Detailed Demands for Grants exactly correspond to the provisions included in the Demands for Grants.

15.3 Major-Head number and description may be indicated at the top right corner of each page of Detailed Demands for Grants under the header line.

15.4 The Detailed Demands for Grants will be accompanied by the following schedules/statements:

- i. Schedule showing the estimated strength of establishment and provision therefor (**Appendix XXV**). Provisions are to be grouped according to pay scales. The figures shown should correspond with those given for summary statement.
- ii. Statement showing project-wise provision for expenditure on externally aided projects (**Appendix XXVI**).
- iii. Schedule showing broad details of non-scheme expenditure provisions of `25 lakhs and above in BE 2025-26 (**Appendix XXVII**).
- iv. Schedule showing provisions included in BE 2025-26 for payment of grants-in-aid to non-Government bodies. (**Appendix XXVIII**).
- v. Statement showing details of individual works and projects costing `5 crore or above included in BE 2025-26 (**Appendix XXIX**).
- vi. Statement showing revised cost estimates of projects of public sector enterprises and departmental undertakings (**Appendix XXX**).
- vii. Statement showing transfer or gift of Government properties of value exceeding `5 lakhs to non-Government bodies (**Appendix XXXI**).
- viii. Statement showing contributions to International Bodies provided for in the Budget Estimates 2025-26 (**Appendix XXXII**). This statement will include only items of contribution, membership fees to international bodies, which constitute revenue expenditure. Subscriptions to international bodies, which represent investments and are accounted for in the Capital section, are to be excluded from it.
- ix. Statement showing guarantee given by the Central Government and outstanding as on **31.03.2024** (**Appendix XXXIII**). This should not be at variance with the statement of guarantee shown in Receipt Budget [see paragraph **14.3**]. Guarantees given by the Government on loans from foreign sources contracted by other bodies, PSEs, etc., the outstanding loan amount to which the guarantee relate, should be converted at the exchange rate prevalent on **31.03.2024**, which may be obtained from the Controller of Aid Accounts and Audit of this Ministry, instead of the historical value. It may be noted that if the Government guarantee is for repayment of the principal and interest, the sums guaranteed and outstanding as on **31.03.2024** should cover both. It may be ensured that the totals shown in this statement should exactly correspond with the summary statement as at paragraph 14.3.
- x. Statement showing grants-in-aid exceeding ₹ 5 lakhs (recurring) or ₹10 lakhs (non-recurring) actually sanctioned to private institutions/organizations/ individuals during the year (**Appendix XXXIV**).

- xi. Statement showing the source of funds for grantee bodies receiving grants of over ₹10 lakh per year from Consolidated Fund of India and from other sources (including external sources) **(Appendix XXXV)**.
- xii. Statement showing Object Head-wise details.
- xiii. Statement showing MEP/QEP as detailed in O.M No. 12(13)-B(W&M)/2020 dated 25.05.2022 **(Annexure-F)** of Ministry of Finance.

15.5 For a Major Head, if there is only actual for **2023-24** and no provision has been made in **BE 2024-25, RE 2024-25 and BE 2025-26**, a separate Sub-head therefor should not be retained. The actual may, however, be included in the total for that Major Head with a footnote as follows:

*“Includes expenditure of Thousand ` against sub-headin the Demands for Grants No..... for **2023-24**.”*

15.6 Instructions issued by this Ministry in **December, 2022** regarding standard numeric codification of heads of accounts may be strictly adhered to. No new sub-head/detailed head will be opened and incorporated in the Detailed Demands for Grants without getting necessary numeric codes assigned thereof from the office of the Controller General of Accounts.

15.7 **Entry of the Detailed Demands for Grants by all Ministries/Departments in the UBIS shall be mandatory. The data entry related to DDGs should be completed by all by within one week after the ceilings are intimated.** DDG generated from UBIS would feed into PFMS to permit expenditure to take place during FY 2025-26. Ministries/Departments may print their DDGs from UBIS only.

15.8 **Uploading of Detailed Demands for Grants on Website:** Instructions have been issued by this Ministry vide O.M. No. 15(38)-B(R)/2008 dated 14.8.2008 for uploading the Detailed Demands for Grants on the Website of administrative Ministry/Department. All Ministries/Departments may upload the full details of DDG as approved by the Parliament.

16. Cash Management in Central Government- Modified Exchequer Control Based Expenditure Management System

16.1 Cash Management System in Central Government – Modified Exchequer Control Based Expenditure Management guidelines as detailed in O.M No. 12(13)-B (W&M)/2020 dated 25.05.2022 **(Annexure-F)** of Department of Economic Affairs, Ministry of Finance provides for inclusion of Monthly Expenditure Plan (MEP)/ Quarterly Expenditure Plan (QEP) as an annex in the Detailed Demands for Grants.

16.2 It is advised that **Monthly Expenditure Plan (MEP)/ Quarterly Expenditure Plan (QEP) shall be drawn up for all schemes and non-schemes expenditure without any exception** keeping in view the extant guidelines relating to release of funds. The Ministries/Departments shall factor-in all possible eventualities while preparing their MEP/QEP. For instance, if the

Ministry/Department feels that there is a seasonality for a given expenditure, they shall take care to ensure that this is reflected in the MEP/QEP. This is important in the context of cash management of the Government of India. Deviations from MEP/QEP shall have to be approved by Secretary (Expenditure).

III. ESTIMATES OF RECEIPTS

17 REVENUE RECEIPTS

17.1 Estimates of Central taxes and duties administered by the Central Board of Direct Taxes (CBDT) and Central Board of Indirect Taxes (CBIC) and Customs as also of cesses collected by the CBDT and CBIC (along with assumptions thereof), will be furnished by them to the Budget Division.

17.2 All other items of revenue receipts, for the purpose of preparing estimates, have been divided into the following categories:

- i. Taxes, duties and receipts in relation to Union Territories without legislature
- ii. Interest receipts in respect of loans and advances sanctioned by Ministries/ Departments to State and Union Territory Governments, foreign governments, Public Sector Enterprises and others including Government servants, interest charged to working expenses of departmental commercial undertakings, etc.;
- iii. Estimates of Revenue receipts adjustable under Major Head '1605 - External Grant Assistance' and '1606-Aid Material and Equipment'; and
- iv. All other Revenue receipts including cesses except cesses collected by the Central Board of Indirect Taxes and Customs.

All Ministries/Departments may furnish the above details by **1st November, 2024**.

17.3 Estimates of taxes, duties and other revenue receipts in relation to Union Territory Administrations will be furnished to this Ministry by Director of Accounts, Andaman and Nicobar Islands Administration and Director of Accounts, Daman and Diu Administration, and for the other Union Territories, by the Accountants General concerned, in the form at **Appendix-XXXVII**

17.4 Receipt estimates, except for items at Para 17.2(ii) and 17.2(iii) above, will be furnished to the Budget Division in the form at **Appendix- XXXVII**

17.5 Recoveries from the State Governments under Article 290 of the Constitution of India, of pensions including gratuities of High Court Judges charged on the Consolidated Fund of India under Article 112(3)(d)(iii) of the Constitution of India are adjustable as receipts under Major Head "0071-Contributions and Recoveries towards Pension and Other Retirement Benefits". These estimates will be furnished by the State Accountants General to the Central Pension Accounting Officer, Ministry of Finance, Department of Expenditure, Trikot-II, Bhikaji Cama Place, R.K. Puram, New Delhi-110066.

17.6 Estimates of CGHS contributions will be consolidated and furnished by the Chief Controller of Accounts, Ministry of Health and Family Welfare. The additional receipts on account of revised estimates to be realized of CGHS contributions should be shown separately.

17.7 Estimates of rent (license fee) recoveries accountable under Major Head “0216-Housing” in respect of general pool Government accommodation will be consolidated and furnished by the Chief Controller of Accounts, Ministry of Housing & Urban Affairs. Where a department has separate pool of accommodation (like Indian Meteorological Department, Central Board of Direct Taxes, Central Board of Indirect Tax and Customs, etc.), the Chief Controller of Accounts of the Departments concerned with such separate pool of accommodation may furnish estimates of rent receipts direct to the Budget Division along with the estimates of other revenue receipts of the Department, in the form at **Appendix-XXXVII**. The additional receipts estimated to be realized on account of the revision of the license fee should be shown separately.

17.8 Estimates of revenue receipts, adjustable under the major heads ‘1605-External Grant Assistance’ and ‘1606-Aid Material and Equipment’, representing foreign aid receipts in the form of cash grant and commodity grant respectively, may be furnished by the Ministries/Departments in the form at **Appendix XXXVIII** to the Controller of Aid Accounts and Audit, Department of Economic Affairs, Janpath Bhawan, 5th Floor, ‘B’ Wing, Janpath, New Delhi. The Controller of Aid Accounts and Audit will process these estimates in accordance with the procedure prescribed separately and render the consolidated estimates to Budget Division.

17.9 Estimates of receipts in respect of pensionary charges recoverable from Departmental Commercial Undertakings (listed at **Statement 8** of Expenditure Profile) should be such that they exactly correspond to related expenditure provisions.

17.10 Estimates of receipts of commercial departments, which are taken in reduction of expenditure in the Expenditure Budget, should be such that they exactly correspond to the receipts assumed on the Expenditure side. CCAs concerned will ensure this while furnishing the receipt estimates.

17.11 The estimates should be based on past and current trends and policy decisions and other relevant developments and supported by cogent explanations for any large variations as well as broad particulars wherever the estimates under a minor head exceed ₹10 lakhs. This is particularly essential for major items like import/export license fees, CGHS contributions, house rent receipts, mint and currency receipts, receipts of thermal/nuclear power stations, dividends from Government investments. Estimates of dividend receipts should be given company-wise along with details of total paid up capital, government equity & profit after tax during 2021-22, 2022-23 and 2023-24 as in the form at **Appendix XXXIX**.

17.12 It should be noted that the explanations referred to in Para 18 will form the material for the preparation of the Explanatory Notes on the Receipts Budget and, therefore, adequacy and accuracy of the explanations are of utmost importance. In addition to the information sought in **Appendix- XXXIX**, the specific information as sought in **Appendix-XL** should also be furnished.

17.13 Estimates received by the respective Financial Advisers will be scrutinized in the Integrated Finance Division with regard to the correctness of accounts classification, full coverage and reasonableness of the estimates and modified (reduced, increased and/or missing items added) to the extent necessary in the judgment of the Financial Adviser. Thereafter, the Controller of Accounts should furnish the estimates as finally approved by the Financial Adviser, to the Budget Division **by 1st November, 2024.**

17.14 ESTIMATES OF INTEREST RECEIPTS: These estimates may be prepared in the following groups:

- a. Interest receipts from State and Union Territory Governments;
- b. Interest receipts from foreign governments;
- c. Interest receipts from each public sector financial institutions;
- d. Interest receipts from each industrial and commercial enterprises, both in the public and private sectors;
- e. Interest receipts from each statutory bodies (municipalities, port trusts, etc.);
- f. Interest receipts from each departmental commercial undertakings;
- g. Interest receipts from each category of the other borrowers (excluding Government servants) e.g. dock labour boards, cooperative societies, educational institutions, etc.;
- h. Interest on advances to Government servants; and
- i. Other interest receipts e.g. premium on loans floated, interest on Cash Balance Investment Account - these would mainly pertain to the Department of Economic Affairs.

17.15 The Chief Controllers of Accounts/Controller of Accounts will prepare estimates of interest receipts with reference to loans outstanding against borrowers in their books including loans expected to be sanctioned during **2025-26**. The estimates will, after obtaining the approval of the Financial Adviser, be furnished by them, in duplicate, in form at **Appendix-XLI** latest by **1st November, 2024**. For the sake of convenience this form covers both interest receipts as well as loan repayments. In case of 'nil' proposal, the same may also be submitted to Budget Division in writing without fail.

17.16 In the case of industrial and commercial undertakings in the public sector/other parties, the estimates should invariably be supported by details in the form at **Appendix-XLI** for each such undertaking/party. Wherever the interest receipt is notional (being either matched by subsidy provision or by grant of loans to meet the interest liability), this fact should be specifically indicated in the 'Remarks' column. No column in **Appendix-XLII** is to be left blank, especially relating to Defaults in respect of dues up to 31.01.2024.

17.17 Estimates of interest receipts, and also recoveries of loans and advances, from public sector enterprises including financial institutions must be framed on the basis of the departmental records as per loan register and not as proposed by the companies or financial institutions. Accordingly, information to be given in the form **Appendix XLII** should reflect the position as per departmental records. The estimates should show (i) defaults of repayments of interest up to **31.03.2024** company-wise, (ii) **BE 2024-25** (iii) **RE 2024-25** (iv) **BE 2025-26** on the basis of current dues according to loan registers. Separately in a footnote, assessments of the prospects of recovery of dues as approved by FA may also be given in 'Remarks' column. The amount due for recovery as interest & loan repayment during **2024-25** and **2025-26** should also be shown distinctly for each PSU.

17.18 Interest charged on capital outlay of departmental commercial undertakings should correspond to expenditure provisions for the purpose. The controllers of Accounts while framing the estimates may invariably ensure that this correspondence is maintained. Average rate of interest to be adopted for this purpose is being advised separately.

17.19 Reliefs and concessions provided to various PSUs in the form of write off of loans, waiver of interest/guarantee fee are reflected in Expenditure Budget as distinct items of expenditure with equivalent receipts assumed thereunder. These are all non-cash expenditure. The receipts so assumed in such cases may also be included in the Receipts Budget while furnishing receipts estimates to Budget Division.

18 CAPITAL RECEIPTS

18.1 Estimates of Capital receipts from Ministries/Departments will include receipts by way of loan repayments, disinvestment of equity holdings in Public Sector Enterprises, issue of bonus shares by the PSEs in favour of Central Government, and net receipts under Public Account transactions.

18.2 Estimates of receipts by way of loan repayments will be furnished in forms at **Appendices XLI and XLII**, along with estimates of interest receipts. Where such receipts are notional (by way of write off or refinancing through fresh loans or conversion into equity), the fact should be highlighted in the 'Remarks' column. Likewise, any modification in the terms of repayment, like extension of period of moratorium and/or repayment should also be indicated.

18.3 Estimates of receipts in respect of bonus shares, issued by Government companies in favour of the Central Government, classifiable under Major Head '4000-Miscellaneous Capital Receipts' will be furnished company-wise by the Controller of Accounts in form at **Appendix-XLVIII**. The estimates should correspond to the provisions for related investments included on the expenditure side.

18.4 Estimates of disinvestment of equity holdings in Public Sector Enterprises and dividend receipts and profits may be centrally furnished by DIPAM along with the bifurcation of disinvestment proceeds by Ministry/Department and CPSE.

18.5 Estimates of receipts in form **Appendix-XLI** in so far as Government servants are concerned, will include estimates of interest receipts and estimates of repayment of loans.

18.6 PUBLIC ACCOUNT: The Controllers of Accounts and the Accounts Officers of Union territory Governments/Administrations concerned (i.e. both with and without legislatures) should make a detailed review of the Public Account transactions which are accounted for in their books, and work out on the basis of the past trends and other information available with them, estimates for receipts and payments under it relating to their Ministries/Departments. The estimates of receipts and disbursements should be prepared on separate sheets. These estimates should reach Budget Division latest by **7th October, 2024** in the form at **Appendix-XLIII**. The estimates should have footnotes explaining the nature of the transactions and adequate explanations for any major variation in estimates with reference to past actuals and Budget Estimates. The estimates to be furnished to Budget Division should be as approved by the Financial Adviser and duly consolidated and complete in all respects, for the Ministry/Department as a whole, Demand-wise.

18.7 Estimates relating to Group Insurance Scheme (GIS) for Central Government employees introduced from **1.1.1982** will be furnished to the Budget Division by the Chief Controller of Accounts, Finance and those relating to the Union Territory Government Employees GIS introduced with effect from **1.1.1984** by the Ministry of Home Affairs (U.T. Cell).

18.8 Ministry of Railways (Railway Board), Department of Telecommunications and Ministry of Defence (Finance Division) in respect of Defence Services will furnish estimates of Public Account transactions in their Cash Requirement Estimates.

18.9 Normally, Ministries/Departments should not have any large transactions in Public Account except in areas like provident funds and approved special deposits. No net debit or credit in a year in the Public Account will, therefore, be accepted except with full justification.

18.10 Once the figures are finalized and approved, the same may be fed into the PFMS portal. In the case of RE figures in this regard, the same may be entered in the PFMS portal by CCAs/CAs after presentation of Budget.

19. Mode of submission of statement of budget estimates

19.1 Office of the Controller General of Accounts (CGA) may provide information relating to Actuals for **2023-24**, Ministry/Department wise and head of account wise by **30th September, 2024**.

19.2 Budget Division will convey to the Ministries/Departments "actuals information" so obtained by **11th October, 2024**. Information provided by Budget Division will be validated by the Ministries/Departments. Corrections, if any will be intimated by Ministries/Departments to Budget Division of the Ministry of Finance. Office of CGA may also be informed of such changes so that Finance Accounts also reflect those changes. Ministries/Departments will complete this process by **21st October 2024**. Actuals for 2023-24 reflected in Statement of Budget Estimates should be reconciled with Major Head-wise Expenditure totals (both for expenditure and

recoveries) as reported in final Appropriation Accounts for each grant/appropriation by Ministries/ Departments. Actual so reported to the Office of CGA and Budget Division must also be depicted in the “Detailed Demand for Grants” of the Ministries/Department for 2025-26.

19.3 The Ministries may ensure that data entry in UBIS, is strictly as per the timelines mentioned in the circular. In case of any issue related to UBIS; Sh. Vijay Kumar Gupta, Sr. Director (IT), NIC (23095247), Shri Vishnu Gautam, Senior Director (IT), NIC (23095247) and Shri Abhishek Bhardwaj, Deputy Director (IT), NIC (23095247) may be contacted.

19.4 A printed version of all appendices prescribed in the Budget circular relating to SBEs and Expenditure Budget should be submitted after the data entry. While filling in the data in UBIS, the unit of Rupees as applicable to each of the Statements (mostly, Rupees in Crore) may be adhered to. In case of doubt, the statements of respective budget documents may be referred to.

19.5 The undersigned may be contacted for any doubt/clarification relating to any of the provisions of the Budget circular 2025-26.



(Sunil Bhagwat Chaudhari)

Director (Budget)

Tele.: 011 23093810

Email: sunil.chaudhari08@nic.in

Annexures to the Budget Circular 2025-26 may be accessed at the following:

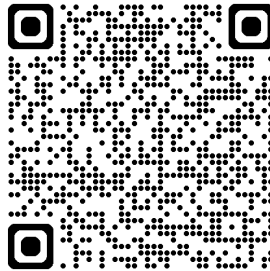
1. <https://dea.gov.in> ➡ Divisions ➡ Budget Division ➡ Budget/Expenditure Circulars and Notifications

OR

2. https://dea.gov.in/sites/default/files/Annexures%20to%20Budget%20Circular%202025-26_1.pdf

OR

3. QR Code:



Appendix I
Budget and Expenditure Trends
(See Para 1.1)

(₹ in crore)

Year	Revenue			Capital			Total		
	BE	RE	Actuals	BE	RE	Actuals	BE	RE	Actuals
2019-20									
2020-21									
2021-22									
2022-23									
2023-24									

Note: All figures should be given in ₹ crore unless specifically mentioned

Net figures should be given and any expenditure being set-off against receipts/recovery should be separately mentioned below the table

Appendix I-A
Projected Demand by Ministry/Department
(See Para 1.1)

(₹ in crore)

Year	Revenue		Capital		Total	
	BE	RE	BE	RE	BE	RE
2024-25						
2025-26 (proposed by Ministry)						

Appendix II
Quarterly Expenditure Plan Progress (on Gross Basis)
(See Paar 1.1)

(₹ in crore)

2024-25	As per QEP stipulated by MoF	Actuals	Actuals as % of QEP
1 st Quarter			
2 nd Quarter			
Total			

The latest approved QEP should be used while filling in the data

Appendix III
CNA/SNA Balances of Schemes
(See Para 1.1 & 2.14)

CNA balances of the Central Sector Schemes

(₹ in crore)

S. No	Name of the Scheme	BE 2024-25	CNA balance as on 01.04.2024	Releases during the current FY till 30.09.2024	CNA Balance as on 30.09.2024	Date of last release	Amount of last release

SNA balances of the Centrally Sponsored Schemes

(₹ in crore)

S No	Name of the Scheme	BE 2024-25	SNA balance as on 01.04.2024	Releases during the current FY till 30.09.2024	SNA balance as on 30.09.2024	Central releases lying in State Treasury but not transferred to SNA Account as on 30.09.2024	Date of last release	Amount of last release

List of Schemes exempted from CNA & SNA
(See Para 1.1 & 2.14)

Sl. No.	Name of the Scheme	Category (CNA or SNA)	Reason for exemption

Appendix IV
Estimates of Schemes
(See Para 1.1)

(₹ in crore)

Sl. No.	Name of Scheme	Actuals 2023-24	BE 2024-25	Actuals upto 9/2024	% w.r.t. BE 24-25	RE 24-25 prop. By Min/ Deptt	Addl. RE 24-25 sought over BE 24-25	BE 25-26 prop. By Min/Dep	Addl. BE 25-26 sought over BE 24-25	Remarks
	Centrally Sponsored Schemes (CSS)									
	1									
	2									
	Total (CSS)									
	Central Sector Schemes (CS)									
	1									
	2									
	Total (CS)									
	Total (CS + CSS)									

Note: List out schemes where cash additionality/ re-appropriation has been made in 1st Supplementary (Aug/Sept 2024) along with exact amounts

Estimates for each scheme may be mentioned separately

Scheme Description should be as per that used in Expenditure Budget

Reason for any additional amount in RE/BE must be specifically mentioned in Remarks column

The schemes should necessarily include the expenditure on pending liabilities and committed expenditure justification should clearly explain reasons for any significant increase in RE 2024-25 and BE 2025-26 over BE 2024-25

Net figures should be given and any expenditure being set-off against receipts/recovery should be separately mentioned below the table

Appendix IV-A
[See Paragraph 1.1 & 7.4]

ESTIMATES OF EXPENDITURE UNDER SCHEDULED CASTES SUB PLAN (MINOR HEAD 789)

(₹ in crore)

Name of the Scheme	Actuals 2023-24	Budget 2024-25	Actuals up to 09/2024	Revised 2024-25	Savings/Excess in RE over BE	Budget 2025-26

Appendix IV-B
[See Paragraph 7.4]

ESTIMATES OF EXPENDITURE UNDER TRIBAL AREA SUB PLAN (MINOR HEAD 796)

(₹ in crore)

Name of the Scheme	Actuals 2023-24	Budget 2024- 25	Actuals up to 9/2024	Revised 2024- 25	Savings/ Excess in RE over BE	Budget 2025- 26

Appendix IV-C
[See Paragraph 1.1 & 2.5.14]

Details of Major/Umbrella/Important Schemes

(₹ in Crore)

Name of the Ministry/ Department	Name of the Major/Umbrella/ Important Scheme	Authority which has approved the Scheme along with date of approval	Period of Scheme		Total outlay of the Scheme	BE 23- 24	Allocation approved by Cabinet /EFC/SFC PIB etc.	
			From	To			For 24-25	For 25-26

Appendix V
Estimates of Establishment & Other Central Expenditure
(See Para 1.1)

(₹ in crore)

Sl. No.	Item	Actuals 23-24	BE 24-25	Actuals up to 9/2024	% w.r.t. BE 24-25	RE 24-25 prop. By Min/Dep.	RE 24-25 recom. By Budget Div.	BE 25-26 prop. By Min/Dep.	BE 25-26 Recom. by Budget Div.	Remarks
1	Establishment Exp.									
1a	Salary									
1b	Non-Salary									
	Total (Estt. Exp.)									
2	Other Central Exp									
2a	Autonomous Bodies (ABs)									
2a(i)	GIA General									
2a(ii)	GIA for Cap. Assets									
2a(iii)	GIA Salary									
	Total (ABs)									
2b	Other than AB									
	1									
	2									
	Total (Other than AB)									
	Grand Total (1+2)									

Total (ABs) above should match with Grand Total in App V A

Total under Establishment Expenditure above should match with Total in App V B

Total under the Head Salary under Establishment Exp. above should match with Salary in App V B

Appendix V-A
Grant in Aid to Autonomous and other Bodies
(See Para 1.1)

(₹ in crore)

Sl. No.	Name of AB/ Body	GIA General (A)					GIA for Creation of Capital Assets (B)					GIA for Salary (C)					
		Actual 23-24	BE 24-25	Actual up to 09/ 24	RE 24-25	BE 25-26	Actual 23-24	BE 24-25	Actual up to 09/ 24	RE 24-25	BE 25-26	Actual 23-24	Total Salary in 23-24 as per accounts of ABs	BE 24-25	Actual up to 09/ 24	RE 24-25	BE 25-26
Total																	
G Total (A+B+C)																	

Appendix V-B
Details of Establishment Expenditure - Object Head Wise
(See Para 1.1)

(₹ in crore)

Sl. No.	Object Head	Actual 2023-24	BE 24-25	Actuals up to 9/24	Proposed RE 24-25	Proposed BE 25-26	Remarks
Total							

Sl. No.	Name	Actual 2023-24	BE 2024-25	Actuals up to 9/2024	Proposed RE 24-25	Proposed BE 25-26	Remarks
Total							

(₹ in crore)

Receipt type	Actual 23-24	BE 24-25	Actuals up to 9/2024	Proposed RE 24-25	Remarks
Dividends (separately for each PSU)					
Interest Receipts (separately for each PSU)					
Other receipts (for each type of receipt, indicate separately)					

(₹ in crore)

[illegible]

Appendix VI-B
Pending Liabilities of Ministries/Departments
(See Para 1.1)

(₹. in crore)

Scheme/ Item	Pending Liability against available approvals up to 31 st March 2023	BE 24-25	Estimated Expenditure in 2024-25 (not including pending liability against available approvals of previous year)	Remarks

Appendix VI-C
Details of Corpus Funds
(See Para 1.1)

(₹ in crore)

Sl. No.	Name of Autonomous & Other Body	Whether in Public Account (Y/N)	Accumulated Balances as on 31.03.2023	Accumulated Balances as on 31.03.2024	Actual Expenditure			Allocations in BE 24-25	Expenditure till 09/24	Reasons for Creation of Corpus Fund
					21-22	22-23	23-24			

Appendix-VI-D
Available internal resources with Grantee Bodies/Autonomous Institutions
(See Para 1.1 & 2.13)

Name of the Ministry/Department:

(₹ in Crore)

S.No	Name of the Grantee Body/Autonomous Institution	Details of Internal Resources				Remarks
		As on 31.03.2024	As on 30.06.2024	Expected up to 31.03.2025	Expected 2025-26	

APPENDIX – VII A
[See paragraph 1.1 & 5.5.2]
Statement showing the estimate of recoveries taken in reduction of expenditure
under each of the Major Head

Ministry/Department
Demand No.

(₹ in Crore)

Serial Number	Name of Scheme	Major Head	Actual 23-24	Budget Estimates 24-25	Revised Estimates 24-25	Budget Estimates 25-26

Note: 1.The amount should be indicated in crore of
rupees up to 2 decimal places

2. Where the amount is negligible a symbol should be
provided in the appropriate column and the actual
amount in thousands should be indicated at the end of
the statement duly linked with the symbol.

Appendix VII B
[See Para 1.1 & 2.5.15]

Statement showing the commercial receipts of Departmentally run commercial undertakings and its revenue expenditure

Ministry/Department:

Demand No.

(₹ in crore)

Sl. No.	Name of the Departmental Commercial Undertaking	Type of transaction	Major Head	Actuals			Budget Estimate	Revised Estimate	Increase (+)/ Decrease (-) over BE 24-25	Budget Estimate
				22-23	23-24	Up to 9/24	24-25	24-25		25-26
1		Revenue Expenditure								
2		Revenue Receipts*								
		Net (1-2)^								

* Revenue receipts may be indicated minus entry as reflected in Statement of Budget Estimates

^ These estimates may be reflected in overall expenditure projections in the Demand for pre-budget discussion.

Note: In case of reduction of revenue receipts in RE vis-à-vis BE, suitable explanation may be given.

Expenditure Budget

APPENDIX-VIII

[See Para 5.5.1]

Statement showing amount of "charged" expenditure included in the Estimates

Ministry/Department

Demand No

(₹ in crore)

Serial Number	Name of Scheme	Major Head	Actual 23-24	Budget Estimates 24-25	Revised Estimates 24-25	Budget Estimates 25-26

Note: 1. The amount should be indicated in crore of rupees up to 2 decimal places and gross amounts of expenditure to be shown in Demands for Grants.

2. Where the amount is negligible a symbol should be provided in the appropriate column and the actual amount in thousands should be indicated at the end of the statement duly linked with the symbol.

To

Sh. Sanjay Singh, Under Secretary (Demand)
Department of Economic Affairs,
Room No.221-A, North Block, New Delhi

Signature
Name
Designation
Date
Telephone No.

APPENDIX-IX

[See paragraph 5.5.2]

Statement showing the estimate of recoveries taken in reduction of expenditure under each of the Major Head included in SBE

Ministry/Department

Demand No.

(₹ in crore)

Serial Number	Name of Scheme	Major Head	Actual 23-24	Budget Estimates 24-25	Revised Estimates 24-25	Budget Estimates 25-26

Note: 1. The amount should be indicated in crore of rupees up to 2 decimal places

2. Where the amount is negligible a symbol should be provided in the appropriate column and the actual amount in thousands should be indicated at the end of the statement duly linked with the symbol.

To

Sh. Sanjay Singh, Under Secretary (Demand)
Department of Economic Affairs,
Room No.221-A, North Block, New Delhi

Signature

Name

Designation

Date

Telephone No

Expenditure Budget

APPENDIX-X

[See paragraph 5.5.3]

Statement showing equity and loan component of investments in Public Sector Enterprises
[Included in Section B of the SBE]

(₹ in crore)

	Name of the P.S.E., etc.	Major Head	Actual 23-24	B.E. 24-25	R.E. 24-25	B.E. 25-26
Examples						
1.	Cement Corporation of India	4854				
		6854				
		Total				
2.	Oil India Ltd.	4802				
		6802				
		Total				

Expenditure Budget

APPENDIX-XI

(See paragraph 9.3)

Loans to Government Servants etc.

(₹ in crore)

Actuals 21-22	Actuals 22-23	Actuals 23-24	24-25 (up to Sept. 2024)	Major Heads, sub-heads etc.	24-25		25-26
					BE	RE	BE
				(i) House building advances			
				(ii) Advances for purchase of motor cars			
				(iii) Advances for purchase of other motor conveyances			
				(iv) Advances for purchase of other conveyances			
				(v) Advances for purchase of computers			
				(vi) Other Advances			
				Total			

To

Sh. Anang Rawat, Deputy Director (P&A),
Department of Economic Affairs,
Room No. 238-C, North Block, New Delhi

APPENDIX-XII
(See paragraph 10)
Guidelines for preparation of Notes on Demands

- a) Explanation for variations in estimates (between current BE and RE and RE and next BE) are to be given in respect of each programme where the variation is 10% or more.
- b) In respect of programmes costing ₹100 crore or more physical data, like target and achievements, are to be given.
- c) Assistance to autonomous bodies - if budget provisions include maintenance grants to institutions this fact may be indicated adding whether the institution is fully funded by the Central Government or otherwise.
- d) In respect of departmentally run commercial undertakings like Delhi Milk Scheme, Currency Note Press, Canteen Stores Department, etc., wherever appropriate, targets of production may be given. These need not be given in respect of non-departmental commercial undertakings like BHEL, etc.
- e) Some organizations like CCIE, Passport Organization, etc. have significant non-tax receipts, the estimates of receipts in such cases may also be indicated in the Notes against the expenditure proposals.
- f) In respect of Centrally Sponsored Schemes, implemented through State and Union Territory Governments, the pattern of financing by the Central Government (as grants and/or loans) and allocation of incidence of the expenditure as between the Central and State Governments may be indicated.
- g) In some cases, provision is made in lump sum covering the requirements of numerous units; the number of units for which the provision is made may be mentioned (like number of Consulates and Missions abroad for which provision is made at one place in the Ministry of External Affairs).
- h) In regard to a capital project, the focus of attention should be on the following:—
 (i) Purpose of the project. (ii) Estimated cost of the project in ₹crore. (iii) Capacity (iv) Target date for completion.
- i) All major projects under a Public Enterprise costing Rs.25 crore or more may be specifically referred to in the Notes. In respect of multi- project enterprises like NTPC, for projects costing ₹100 crore or more, budget provisions may be indicated in the Notes.
- j) All projects, schemes, etc. which are financed (fully or partly) from external assistance may be mentioned.
- k) All organizations, schemes, etc. included under the residuary items like other programmes may be mentioned except where the Budget provision is very small.
- l) In respect of Government's investment in public sector enterprises, the break -up of the investment as equity investment and loans may be given separately, preferably in a tabular form when more than one company is involved.
- m) Where the expenditure includes any item connected with foreign currency expenditure, a note indicating the exchange rates adopted for the purpose of estimation should accompany the SBE.
- n) It has been noticed that many items do not provide any useful insight about the expenditure. It is stressed that the notes on Demands are carefully and comprehensively revised and that last year's notes are not merely modified.
- o) Lastly, lengthwise, the Notes should be concise and devoid of repetition.

APPENDIX XIII
(See Para 13.1.1]
BUDGET PROVISIONS UNDER GRANTS-IN-AID-SALARIES

Demand No.....

Name of the Ministry/Department.....

(₹ in crore)

Name of Organisation/ Institute	Actual 23-24	BE 24-25	RE 24-25	BE 25-26
1.				

To

Ms. Lekha Nair, Deputy Director (BA)
Department of Economic Affairs,
Room No.237, North Block, New Delhi

For Financial Adviser

Date

Telephone No

EXPENDITURE BUDGET/PROFILE
STATEMENT No. 25

APPENDIX-XIV
[See paragraph 13.1.2]
Statement showing Internal and Extra Budgetary Resources of public enterprises

(Rs. in crore)

Name of the Enterprises	Actual 23- 24	Revised Estimates 2024-25					Budget Estimates 2025-26				
		Internal Resources	Bonds Debentures	E.C.B. Suppliers Credit	Others	Total	Internal Resources	Bonds Debentures	E.C.B. Suppliers Credit	Others	Total
1.											
2.											

Notes:- It may be mentioned that, the word 'Investment' denotes capital nature of transaction.

To

Sh. Anang Rawat, Deputy Director (P&A)
Department of Economic Affairs,
Room No.238-C, North Block, New Delhi

For Financial Adviser

Date

Telephone No

EXPENDITURE PROFILE
STATEMENT No. 22

APPENDIX-XV
[See para 13.1.4]

Estimated strength of Establishment and provisions thereof.

Ministry/Department of

Strength as on 1st March

(₹ in crore)

Actual		Estimated		Actuals 23-24			RE 24-25			BE 25-26		
2024	2025	2026		Pay	Allowances (other than travel expenses)	Travel expenses	Pay	Allowances (other than travel expenses)	Travel expenses	Pay	Allowances (other than travel expenses)	Travel expenses

To

Shri Sanjay Singh, Under Secretary (Demand)
Department of Economic Affairs
Room No.221-A, North Block, New Delhi

For Financial Adviser

Date

Telephone No.

Notes:

- (i) The information in respect of estimated strength of Establishment must be duly got verified and authenticated by a designated officer not below the rank of Deputy Secretary/Director in the Ministry/Department before it is furnished to the Ministry of Finance, Budget Division.
- (ii) Wherever there are large variations (Say, 5% or more), in the establishment strength or the related provisions for pay and allowances with reference to the previous year, or the projections made for the next year, this may invariably be explained in brief.

EXPENDITURE PROFILE
STATEMENT No. 21APPENDIX-XVI
[See paragraph 13.1.5]Statement showing the Contributions to International Bodies provided for in the Budget Estimates,
[to be appended to SBE (Final)]

(₹ in crore)

Sl. No.	Name of Ministry/Department	Total no. of items	Actual 23-24	BE 24-25	RE 24-25	BE 25-26

To
Ms. Lekha Nair, Deputy Director (BA),
Department of Economic Affairs
Room No.237, North Block, New Delhi.

For Financial Adviser
Date
Telephone No.

EXPENDITURE PROFILE
STATEMENT No. 9APPENDIX-XVII
[See paragraph 13.1.6]

Summary statement showing Grants-in-aid exceeding ₹ 5 Lakh (recurring) or ₹ 10 Lakh (non-recurring) sanctioned to private institutions/organizations/individuals during the year 23-24

(₹ in crore)

Serial No.	Name of Ministry/Department	Number of items	Total amount	
			Recurring	Non-recurring

To
Ms. Lekha Nair, Deputy Director (BA),
Department of Economic Affairs
Room No.237, North Block, New Delhi.

For Financial Adviser
Date
Telephone No.

APPENDIX XVIII
[See Paragraph 13.2]EXPENDITURE PROFILE
STATEMENT NO.10A

ALLOCATION FOR WELFARE OF SCHEDULED CASTES

Demand No.
Name of the Ministry/Department

Scheme under Scheduled Castes Sub Plan

(₹ in crore)

Details of the Scheme	Actual 23-24	Budget Estimates 24-25	Revised Estimates 24-25	Budget Estimates 25-26
	Revenue Capital Total	Revenue Capital Total	Revenue Capital Total	Revenue Capital Total

To
Sh. Anang Rawat, Deputy Director (P&A)
Department of Economic Affairs,
Room No.238-C, North Block, New Delhi.

Signature
Name
Designation
Date
Telephone No.

APPENDIX XIX-A
[See Paragraph 13.2]

Demand No.
Name of the Ministry/Department

EXPENDITURE PROFILE

STATEMENT NO.10B

ALLOCATION FOR WELFARE OF SCHEDULED TRIBES
Scheme under Tribal Sub Plan

(₹ in crore)

Details of the Scheme	Actual 23-24 Revenue Capital Total	Budget Estimates 24-25 Revenue Capital Total	Revised Estimates 24-25 Revenue Capital Total	Budget Estimates 25-26 Revenue Capital Total

To
Sh. Anang Rawat, Deputy Director (P&A)
Department of Economic Affairs,
Room No.238-C, North Block, New Delhi.

Signature
Name
Designation
Date
Telephone No.

APPENDIX XIX-B
[See Paragraph 13.4]

Demand No.
Name of the Ministry/Department

EXPENDITURE PROFILE

STATEMENT NO.10BB

Outlay for Welfare of Scheduled Tribes under Pradhan Mantri Janjatiya Adivasi Nyaya Maha Abhiyan (PM-JANMAN)

(₹ in crore)

Details of the Scheme	Actual 23-24 Revenue Capital Total	Budget Estimates 24-25 Revenue Capital Total	Revised Estimates 24-25 Revenue Capital Total	Budget Estimates 25-26 Revenue Capital Total

To
Sh. Sanjay Singh, Under Secretary (Demand)
Department of Economic Affairs,
Room No.221A, North Block, New Delhi.

Signature
Name
Designation
Date
Telephone No.

APPENDIX XX
(See Paragraph 13.5)

EXPENDITURE PROFILE
STATEMENT NO.12

ALLOCATION FOR THE WELFARE OF CHILDREN
Part A : 100% Provision towards Children

Demand No :
Name of the Ministry/Department:

(₹ in crore)

Details of Scheme	Actuals 23-24	BE 24-25	RE 24-25	BE 25-26

Part B: Pro-Children (at least 30% of provision)

Demand No:
Name of the Ministry/Department:

(₹ in crore)

Details of Scheme	Actuals 23-24	BE 24-25	RE 24-25	BE 25-26

Part C: Pro-Children (below 30% of provision)

Demand No:

Name of the Ministry/Department:

(₹ in crore)

Details of Scheme	Actuals 23-24	BE 24-25	RE 24-25	BE 25-26

Note: Three separate statements in the format prescribed above may be furnished

To

Sh. Sanjay Singh, Under Secretary (Demand)

Department of Economic Affairs,

Room No.221-A, North Block, New Delhi.

Signature

Name

Designation

Date _____

Telephone No.

EXPENDITURE PROFILE STATEMENT NO.13

APPENDIX XXI
(See Paragraph 13.6)

'GENDER BUDGETING- Estimated Expenditure/Utilization for the Benefit of Women and Girls

Part A : 100% Provision towards Women

Demand No :

Name of the Ministry/Department:

(₹ in crore)

Details of Scheme	Actuals 23-24	BE 24-25	RE 24-25	BE 25-26

Part B: Pro-Women (at least 30% of provision)

Demand No:

Name of the Ministry/Department:

(₹ in crore)

Details of Scheme	Actuals 23-24	BE 24-25	RE 24-25	BE 25-26

Part C: Pro-Women (below 30% of provision)

Demand No:

Name of the Ministry/Department:

(₹ in crore)

Details of Scheme	Actuals 23-24	BE 24-25	RE 24-25	BE 25-26

Note: Three separate statements in the format prescribed above may be furnished

To

Sh. Sanjay Singh, Under Secretary (Demand)

Department of Economic Affairs

Room No.221-A, North Block, New Delhi

For Financial Adviser

Date

Telephone No

EXPENDITURE PROFILE STATEMENT No. 19

APPENDIX XXII
[See Para 4.1 & 13.9]

Part-I: Externally Aided Projects under GoI (projects disbursing ₹ 100 crore or more in BE)

(₹ in crore)

[illegible]

Part-II

(i) Additional Central Assistance (ACA) to States for Externally Aided Projects (EAP)

(₹ in crore)

	Actuals 23-24	BE 24-25	RE 24-25	BE 25-26
Grant				
Loan				

To
PFC-II Division,
Department of Expenditure,
Ministry of Finance

(ii) Major Externally Aided Projects – State Sector (projects disbursing ₹ 100 crore or more in B.E.)

(₹ in crore)

Loan ID	Project Name	Funding Agency	Loan Currency	Loan Amount (in million in the loan currency) net of cancellation	Agreement Date	Disbursal Up to 31st March 24	Utilization up to 31.03.24 (% of Loan)	Actual 23-24	BE 24-25	RE 24-25	BE 25-26

To
Sh. Anang Rawat, Deputy Director (P&A)
Department of Economic Affairs,
Room No.238-C, North Block, New Delhi.

Signature
Name
Designation
Date
Telephone No.

EXPENDITURE PROFILE
STATEMENT No. 6

APPENDIX XXIII

[See paragraph 13.10]

BUDGET PROVISIONS UNDER THE OBJECT HEAD GRANTS FOR CREATION OF CAPITAL ASSETS

Demand No.....

Name of the Ministry/Department.....

(₹ in crore)

Name of Scheme	Actuals 23-24	BE 24-25	RE 24-25	BE 25-26

To

Ms. Rathna Gurumurthy, Under Secretary (R&C)
Department of Economic Affairs
Room No.237, North Block, New Delhi

For Financial Adviser.....
Date.....
Telephone No.....

APPENDIX-XXIV-A
[See paragraph 14.1, 14.3 & 14.5(iii)] GUARANTEES
GIVEN BY THE GOVERNMENT

Name of Ministry/Department

Demand No.

(₹ in crore)

Guarantees given by the Government

Class (No. of Guarantees within bracket)*	Maximum Amount Guaranteed during the year (₹ in crore)	Outstanding at the beginning of the year (₹ in crore)	Additions during the Year (₹ in crore)	Deletions (other than invoked) during the Year (₹ in crore)	Guarantees valid till	Invoked during the year (₹ in crore)		Outstanding at the end of the year (₹ in crore)	Guarantees Commission or Fee (₹ in crore)		Other Material Details
						Discharged	Not Discharged		Receivables	Received	
1	2	3	4	5	6	7	8	9	10	11	12

*** GUARANTEE-CLASS**

i.	Guarantees given to the RBI, other banks and industrial and financial institutions for repayment of principal and payment of interest, cash credit facility, financing seasonal agricultural operations and/or for providing working capital to corporations and cooperative societies and banks;	[A]
ii.	Guarantees given for repayment of share capital, payment of minimum annual dividend and repayment of debentures issued/raised by the statutory corporations and financial institutions;	[B]
iii.	Guarantees given in pursuance of agreements entered into by the Government of India with international financial institutions, foreign lending agencies, foreign governments contractors, suppliers, consultants, etc., towards repayment of principal, of interest/commitment charges on loans ,etc., and/or for payment against supplies of material and equipment;	[C]
iv.	Counter-guarantees to banks in consideration of the banks having issued letters of credit/authority to foreign suppliers for supplies made/services rendered;	[D]
v.	Guarantees given to Railways/State Electricity Boards and other entities for due and punctual payment of dues by Companies/Corporation.	[E]
vi.	Other guarantee not covered under above five clauses	[F]

GUARANTEE- SECTORS

i. Power	ii. Cooperative	iii. Irrigation
iv. Roads & Transport	v. Urban Development & Housing	vi. Other Infrastructure
vii. Any other.		

Note: i) It is certified that Register of Guarantees as envisaged in Rule 281(2) of GFR, 2017 is being maintained and periodical reviews are being carried out. Further it is certified that the Guarantee Fee/Commission outstanding as worked out above is correctly shown as arrears of Non-Tax Revenue in Appendix XXIV-C.

ii) The amounts should be shown in Indian Rupees in crore and not in any foreign currency.

To

Sh S.R. Raja, Under Secretary (SD)
 Department of Economic Affairs,
 Room No. 221-A, North Block, New Delhi.

For Financial Adviser

Date

Telephone No.

APPENDIX XXIV-B
Form D-1
[See paragraph 14.1 & 14.5 (ii)]
TAX REVENUES RAISED BUT NOT REALISED
 (Principal taxes)

Demand No.

Name of the Ministry/Department

(As at the end of the year)

Amounts under dispute							Amounts not under dispute					
(₹ in crore)												
Major Head	Description	Over 1 year but less than 2 years	Over 2 years but less than 5 years	Over 5 years but less than 10 years	Over 10 years	Total	Over 1 year but less than 2 years	Over 2 years but less than 5 years	Over 5 years but less than 10 years	Over 10 years	Total	Grand Total
Taxes on income &Expenditure												
0020	Corporation Tax											
0021	Taxes on Income other than Corporation Tax											
Taxes on Commodities & Services												
0037	Customs											
0038	Union Excise											
0044	Service Tax											
	Total											

To

Sh. Anang Rawat, Deputy Director (FRBM)

Department of Economic Affairs

Room No. 238-C, North Block, New Delhi.

For Financial Adviser

Date

Telephone No.

APPENDIX XXIV-C
Form D-2
(See paragraph 14.1, 14.3 & 14.5 (iii))
ARREARS OF NON-TAX REVENUE
 (Under Rule 6 of the FRBM Rules, 2004)

Demand No.

Name of the Ministry/Department

(As at the end of reporting year)

(₹ in Crore)

Description		Amounts Pending					Total
		0-1 year	1-2 Years	2-3 years	3-5 years	Above 5years	
1	Fiscal Services [(i)+(ii)]						
(i)	Interest receipts [a+b+c+d]						
(a)	<i>of which</i> From State Government and Union Territory Governments						
(b)	From Railways						
(c)	From Departmental Commercial Undertakings						
(d)	From Public Sector & other Undertakings						
(ii)	Dividend and Profits						
2	General Services						
	Police receipts						
3	Economic Services [(i)+(ii)]						
(i)	Petroleum Cess/Royalty						
(ii)	Communications (Licence Fee) Receipts						
4	Other Receipts						
	Total [1+2+3+4]						

To

Sh. Anang Rawat, Deputy Director (FRBM)

Department of Economic Affairs

Room No. 238-C, North Block, New Delhi.

For Financial Adviser

Date

Telephone No.

APPENDIX XXIV-D
Form D-4
[See paragraph 14.5(iv) & 14.1]
ASSET REGISTER

Demand No.

Name of the Ministry/Department

(Asset at the end of Report Year 23-24)

(₹ in crore)

Cost

		Assets at the beginning of the year 23-24	Assets acquired during the year 23-24	Cumulative total of assets at the end of the year 23-24
Physical assets :				
Land				
Building				
	Office			
	Residential			
Roads				
Bridges				
Irrigation Projects				
Power Projects				
Other Capital Projects				
Machinery & Equipment				
Office Equipment				
Vehicles				
Total				
Financial assets:				
Equity Investment				
	Shares			
	Bonus Shares			
Loans and advances				
	Loans to State & UT Govts.			
	Loans to Foreign Govts.			
	Loans to companies			
	Loans to others			
Other Financial Investments				
	Railways			
	Others			
Total				
GRAND TOTAL				

Notes:

1. Assets above the threshold value of Rupees two lakh only to be recorded.
2. This disclosure statement does not include assets of Cabinet Secretariat, Central Police Organization, Ministry of Defence, Departments of Space and Atomic Energy.
3. Figures in the column "Assets acquired during the year (Reporting year) are equal to net assets after addition of assets acquired and deduction of assets disposed-off against each item during the reporting year. In the case of only disposal of assets against any/all items during the year, minus (-) figure(s) may be given in the said column.

To

Sh. Anang Rawat, Deputy Director (FRBM)
 Department of Economic Affairs
 Room No. 238-C, North Block, New Delhi.

For Financial Adviser
 Date
 Telephone No.

APPENDIX-XXV
[See para 15.4(i)]

DEMAND NO.

Estimated strength of Establishment and provisions thereof included in DDG.

(Strength as on 1st March)

(₹ in crore)

2023					estimated sanctioned strength		Actuals 23-24	Budget 24-25	Revised 24-25	Budget 25-26
					2025	2026				
Pay Band/ Grade Pay	Status of Posts	Group of Posts	Total No. of Posts	No. of Emp. in Positions						
	Gaz./ NonGaz.	Regular/ Temp./ Adhoc	Gp. A. Gp. B. Gp. C Gp. D							
			Unclassified							
(a)	(b)	(c)	(d)	(e)	(f)					
			1. Salary (a) Officers Indicate in respect of each Pay Band/ Grade Pay							
			(b) Staff Indicate in respect of each Pay Band/ Grade Pay							
			Total Salary							
			2. Allowances (other than OTA and travel expenses)							
			3. Wages							
			4. Overtime allowance							
			5. Domestic travel expenses							
			6. Foreign travel expenses *							
			Total							

*will include travel expenses abroad of scientists (on deputation)

To
Sh. Sanjay Singh, Under Secretary (Demand)
Department of Economic Affairs
Room No.221-A, North Block, New Delhi

DETAILED DEMANDS FOR GRANTS

APPENDIX- XXVI
[See para 4.2 & 15.4(ii)]

Project-wise provision for expenditure on externally aided projects

(₹ in thousand)

Major Head etc.	Name of the Project	Actuals 2023-24		Revised Estimates 2024-25		Budget Estimates 2025-26	
		Budget Support	Of which external aid through Budget	Budget Support	Of which external aid through Budget	Budget Support	Of which external aid through Budget
1	2	3	4	5	6	7	8

To
Sh. Anang Rawat, Deputy Director (P&A)
Department of Economic Affairs,
Room No. 238-C, North Block, New Delhi.

DETAILED DEMANDS FOR GRANTS

APPENDIX-XXVII
[See paragraph 15.4(iii)]

Statement showing broad details of expenditure (other than Centrally Sponsored and Central Sector Schemes) provisions costing Rs. 25 lakh and above in BE 2025-26

(₹ in thousand)

Sl. No.	Demand No. and sub-head	Brief particulars of the scheme	Provision in BE 2025-26

DETAILED DEMANDS FOR GRANTS

APPENDIX-XXVIII
[See para 15.4(iv)]

Details of provisions in BE 2025-26 for payments of grants-in-aid to non-Government bodies

(₹ in thousand)

Grant No.	Sl. No.	Organisation receiving assistance	Broad Purpose of assistance	Whether recurring / non-recurring	Provision in BE 25-26	Remarks / Outstanding U.C.
1	2	3	4	5	6	7

DETAILED DEMANDS FOR GRANTS

APPENDIX-XXIX
[See para 15.4(v)]

Works Annexure - Details of individual works costing Rs. 5 crore or above

(₹ in thousand)

Particulars of the work	Estimated cost of the work	Actual expenditure to the end of 2023-24	Probable expenditure during 2024-25	Total of Columns 3 & 4	Provision in Budget 2025-26
1	2	3	4	5	6

N.B. Works costing less than ₹5 crore should be shown in a single entry in lump

DETAILED DEMANDS FOR GRANTS

APPENDIX-XXX
[See paragraph 15.4(vi)]

Statement showing revised cost Estimates of Projects of Public Sector Undertakings and Departmental Undertakings

(A) Public Sector Undertakings

(Figures in columns (3) and (5) ₹ in crore)

Undertaking	Project	Sanctioned		Revised		Reasons
		Cost	Year	Cost	Year	
1	2	3	4	5	6	7

(B) Departmental Undertakings

(Figures in columns (3) and (5) ₹ in crore)

Undertaking	Project	Sanctioned		Revised		Reasons
		Cost	Year	Cost	Year	
1	2	3	4	5	6	7

DETAILED DEMANDS FOR GRANTS

APPENDIX-XXXI
[See paragraph 15.4(vii)]

Particulars of Government property of value exceeding Rupees five lakhs proposed to be transferred/ gifted to non-Government bodies in FY 2025-26

(₹ in crore)

Serial No.	Details of property proposed to be transferred or gifted	Book Value	To whom proposed to be transferred or gifted	Purpose of transfer or gift	Remarks
1	2	3	4	5	6

DETAILED DEMANDS FOR GRANTS

APPENDIX-XXXII
[See paragraph 15.4(viii)]

Statement showing contributions to International Bodies provided for in the Budget Estimates for 2025-26

(₹ in crore)

Name of the organisation	Nature and purpose of contribution	Actuals	Budget	Revised	Budget
		23-24	24-25	24-25	25-26
1	2	3	4	5	6

Note: The total number of items in the statement and the total of the amounts in columns 3 & 6 should also be worked out and shown in the statement.

DETAILED DEMANDS FOR GRANTS

APPENDIX-XXXIII
[See paragraph 15.4(ix)]

Statement showing Guarantees given by the Central Government and outstanding as on 31st March 2024

(₹ in thousand)

Sl. No.	Name of the institution for whom guarantee has been given	Nature and extent of guarantee (with No. & date of the sanction in the new items)	Rate of interest involved, if any (percent per annum)	Maximum amount of guarantee for which Government have entered into agreement	Sums guaranteed and outstanding as on 31.03.2024	Whether any securities are pledged to Government as a set-off against the guarantee	Payments, if any, made by Government in pursuance of the guarantee	Remarks
1	2	3	4	5	6	7	8	9

Note: 1. Amount of guarantee should be in INR and not in foreign currency.
2. The total number of items in the statement and the total of the amounts in columns 5 & 6 should also be worked out and shown in the statement.

DETAILED DEMANDS FOR GRANTS

APPENDIX-XXXIV
[See paragraph 15.4(x)]

Statement showing Grants-in-aid exceeding Rs. 5 Lakh (recurring) or Rs. 10 Lakh sanctioned to private institutions/organizations/individuals during the year

(₹ in thousand)

Name of the institution/ organization/individual	Ministry/ Department giving the grant	Recurring	Non-recurring	Purpose of the grant	Remarks/Out-standing U.C.
1	2	3	4	5	6

Note: 1. Amount of grant should be in INR and not in foreign currency.
2. The total number of items in the statement and the total of the amounts in columns 3 & 4 should also be worked out and shown in the statement.

DETAILED DEMANDS FOR GRANTS

APPENDIX-XXXV
[See paragraph 15.4(xi)]

Statement showing the source of funds for grantee bodies receiving grants of over ₹ 10 lakh per year from Consolidated Fund of India

(₹ in thousand)

Sl. No.	Name of the institution/ organization/ individuals	Ministry/ Department giving the grant		Actuals of releases during 23-24 from the Consolidated Fund of India	Grants from Consolidated Fund of India as per BE 24-25	Grants from Consolidated Fund of India as per BE 23-24	Grants received from other sources 23-24		Remarks/ Outstanding U.C.
		Public	Private				Domestic	External/ Foreign	
1	2	3	4	5	6	7	8	9	10

DETAILED DEMANDS FOR GRANTS

APPENDIX-XXXVI
[See para 11]

Particulars of “New Service/New Instrument of Service” for which provision is made in the Budget Estimates 2025-26

(₹ in thousand)

Serial No.	Demand Number and Major Head/sub-head	Provision in Budget Estimates 25-26	Remarks *
1	2	3	4

* ‘Remarks’ column should clearly bring out the purpose and objective and financial implications of the provision in question. In the case of public sector undertakings/private companies, provisions for loan and investment should be shown separately and the latest paid up capital of the public sector undertakings/private companies should also be indicated.

To,
 Sh. Sanjay Singh, Under Secretary (Demand),
 Department of Economic Affairs
 Room No. 221-A, North Block, New Delhi.

For Financial Adviser
 Date
 Telephone No.

APPENDIX-XXXVII
(See paragraph 17.3, 17.4 & 17.7)
REVENUE/CAPITAL RECEIPTS

(₹ in thousand)

	First Half Year		Second Half Year		Total
ACCOUNTS	Apr-June	July-Sep	Oct-Dec	Jan-Mar	
2021-22					
2022-23					
2023-24					

Total Receipts of 6 months		Up to Detailed Heads	Total Receipts			24-25		25-26	Remarks
Apr-Sept	Apr-Sept		21-22	22-23	23-24	Budget Estimates	Revised Estimates	Budget Estimates	
23-24	24-25								
		Total							

1. A separate note on Minor head-wise explanation for increase/decrease may be given containing details of different types of Cesses such as the Act under which levied, rate of Cess, date of last revision, collection agency, and actual/budgeted collection. Further, a separate statement giving company wise details in the following proforma may also be sent in support of dividend estimates as per **Appendix-XLII**.
2. In case there are multiple types of receipts in a single minor head then a break-up by types of receipts and/or the entity generating the receipts may be shown separately.

To

Sh. Harish Rajpal, Under Secretary (PD)
Department of Economic Affairs,
Room No. 237, North Block, New Delhi.

Signature

Name

Designation

Date

Telephone No.

Revenue Receipts

APPENDIX-XXXVIII
(See Para 17.8)

Estimates of Grant Assistance and Aid Material received from external Agencies

(₹ in crore)

Name of the Grantor country/body	Date of aid agreement	Particulars of assistance to be received (Aid Material/ Cash)	Total assistance expected	Receipts Major Head	Amount to be provided in			Budget Estimates
					B.E. 24-25	R.E. 24-25	B.E. 25-26	Manner of utilization of aid *

* A brief note may be added indicating the project on which aid is to be utilized. In the case of material and equipment the relevant grant and expenditure Heads of Accounts under which (i) utilization of material by Central Government/ Departments/Projects, (ii) transfer of material to States, Union Territories and other Bodies will be adjusted and also whether the utilization on transfer will be on State/UT/Centrally Sponsored or Central, should also be indicated. In cases where the aid material is proposed to be sold the Receipt Major Head under which the proceeds will be credited should be indicated.

Note: Cash grants and assistance in the form of material and equipment should be indicated separately in columns 3 to 8.

To

The Controller of Aid Accounts and Audit
Department of Economic Affairs
Indian Oil Bhawan, 5 Floor 'B' Wing
Janpath, New Delhi-110001

Signature

Designation

Date

Telephone No.

APPENDIX-XXXIX
(See Paragraph 17.11 & 17.12)
ESTIMATED REVENUE RECEIPTS– DIVIDENDS

Ministry/Department/Union Territory Major
Head: 0050-Dividend & Profits

(₹ in Thousand)

Accounts 6 Months		Detailed Head Level	Actual			PAT* 23-24	Net Worth 23-24	Equity as on March 31, 2024	Equity holding Of GOI on March 31, 2024	2024-25		2025-26
23-24	24-25		21-22	22-23	23-24					Budget Estimates	Revised Estimates	Budget Estimates

*PAT-Profit after Tax.

Minor head-wise explanation for increase/decrease may be indicated along with the name of PSUs and amount against each.

To
Sh. Harish Rajpal, Under Secretary (PD)
Department of Economic Affairs,
Room No. 237, North Block, New Delhi.

Signature
Name
Designation
Date
Telephone No.

APPENDIX-XL
(See Paragraph 17.12)
CPSE/BANK REVENUE RECEIPTS- DIVIDENDS

Ministry/Department/Union Territory:
Major Head: 0050-Dividends & Profits

(₹ in Thousand)

Sl. No.	Name of the CPSE/ Bank	Long Term Borrowings as on 31/3/ 24	Debt-Equity Ratio as on 31/3/ 24	Dividend paid to Government for 23-24		Total dividend paid for 23-24 (sum of columns (a+b))	Interim Dividend / to be paid in 24-25	Total Dividend paid during 24-25 (sum of columns (b+d))	Cash /Cash equivalent as on 31/03/ 24	General Reserves on 31/03/ 24	Capital expenditure during 24-25	Estimated capital expenditure for 2025-26
				Interim Dividend in 2023-24	Final Dividend paid/to be paid in 2024-25							
				a	b	c=a+b	d	e				
1												
2												
3												
	Total											

The above information may be given for all profit making PSUs. Loss making PSUs may be listed out separately. If there are no PSUs under the control of the Ministry, a 'nil' report need not be sent.

To
Sh. Harish Rajpal, Under Secretary (PD)
Department of Economic Affairs,
Room No. 237, North Block, New Delhi.

Signature
Name
Designation
Date
Telephone No.

APPENDIX-XLI
(See Para 17.15, 17.16, 18.2 & 18.5)
Estimates of Interest Receipts and Loan Repayments

Revenue/Capital Receipts

Ministries/Departments:		(₹ in crore)							
S No.	Ministry/Department	Interest				Repayments			
		Actual 23-24	BE 24-25	RE 24-25	BE 25-26	Actual 23-24	BE 24-25	RE 24-25	BE 25-26
1.	State Governments *								
2.	Union Territory Government *								
3.	Interest on Capital Outlay in Departmental Commercial Undertakings **								
4.	Foreign Governments *								
5.	Industrial/Commercial/Financial Undertaking (undertaking-wise details to be given as in Appendix- II-A) (a) Public Sector Undertakings (b) Private Sector Undertakings								
6.	Statutory Bodies (Port Trusts, Municipalities, KVIC, Tea/Coffee Boards etc.)*								
7.	Railways								
8.	Other Parties (Cooperatives, Educational Institutions, displaced persons and other individual loanees except Government Servants)*								
9.	Government Servants								
Total									

* Estimates for each State/Union Territory/Foreign Government, Statutory Body or institution should be separately appended to the Annexure.

** Value of capital outlay and interest rates applicable should be given.

Forwarded in duplicate to
Sh. Harish Rajpal, Under Secretary (PD)
Department of Economic Affairs,
Room No. 237, North Block, New Delhi.

Signature
Name
Designation
Date
Telephone No.

APPENDIX-XLII
(See paragraph 17.16, 17.17 & 18.2)
Estimates of Loan/Interest Repayment by Central PSUs/Other Parties

Revenue/Capital Receipts

Ministry/Department:

		(₹ in crore)							
Sl.No	Name of Undertaking / Other Party	Paid up Capital as on 31.03.2023							
1.	Central loans outstanding as on 31.03.2023								
2.	Defaults in respect of dues up to 31.03.2023, if any:	Principal				Interest			
3.	Recoveries during 23-24 (up to October): (a) Current dues (b) Defaulted dues								
4.	Estimates	Interest				Principal			
		Actual 23-24	BE 24-25	RE 24-25	BE 25-26	Actual 23-24	BE 24-25	RE 24-25	BE 25-26
	(a) from internal resources								
	(b) from: (i) budgetary support (ii) Conversion of past loans into equity								
	Total (a) and (b)								
5.	Details of proposals under consideration, if any providing relief to PSU, which would have impact on repayments / interest payments by it.								

Please indicate the type of budgetary support—loans or subsidy (towards interest or interest differential) and enter estimates for each separately; moratorium on loan repayment holiday to be mentioned specifically.

To
Sh. Harish Rajpal, Under Secretary (PD)
Department of Economic Affairs,
Room No. 237, North Block, New Delhi.

Signature
Name
Designation
Date
Telephone No.

APPENDIX-XLIII

(See paragraph 18.6)

**Estimates of transactions relating to the Public Account of India for inclusion in the Budget for
RECEIPTS/OUTGOINGS IN PUBLIC ACCOUNT**

(₹ in crore)

Major, Minor, Sub-head etc.	Actual 23-24	Balance as at end of 2023-24	BE 24-25	Adjustments up to 1st week of September, 2024	RE 24-25	BE 25-26	Remarks
1	2	3	4	5	6	7	8

Signature of Controller of Accounts

Date

Telephone No

To

Sh. Ram Pravesh Kumar, Deputy Director, (W&M),
Department of Economic Affairs,
Room No.224-C, North Block, New Delhi.

APPENDIX-XLIV

[See paragraph 12]

Output-Outcome Framework for Schemes 2024-25

Name of the Ministry/Department:

Demand No:

Umbrella Name (if applicable):

Scheme Name (CS/CSS)

Financial Outlay (₹.in crore)	Outputs 2024-25			Outcomes 2025-26		
2025-26	Output	Indicator (s)	Target 2025-26	Outcome	Indicator (s)	Target 2025-26

To

PFC-II Division,
Department of Expenditure,
Ministry of Finance

APPENDIX - XLV

(See paragraph 1.9)

LIST OF DEMANDS FOR GRANTS, 2025-26

Code No.	Demand No.	Name of Ministry/Department	Code No.	Demand No.	Name of Ministry/Department
1	1	Ministry of Agriculture and FarmersWelfare	18		Ministry of Environment, Forests and Climate Change
	2	Department of Agriculture and FarmersWelfare		28	Ministry of Environment, Forests & Climate Change
2		Department of Agricultural Research and Education			
	3	Department of Atomic Energy	19		Ministry of External Affairs
3		Atomic Energy		29	Ministry of External Affairs
	4	Ministry of Ayush	20		Ministry of Finance
4		Ministry of Ayush		30	Department of Economic Affairs
	5	Ministry of Chemicals and Fertilisers		31	Department of Expenditure
	6	Department of Chemicals and Petrochemicals		32	Department of Financial Services Department
	7	Department of Fertilisers		33	of Public Enterprises Department of
		Department of Pharmaceuticals		34	Investment and Public Asset Management (DIPAM)
5		Ministry of Civil Aviation		35	Department of Revenue
	8	Ministry of Civil Aviation		36	Direct Taxes
6		Ministry of Coal		37	Indirect Taxes
	9	Ministry of Coal		38	Indian Audit and Accounts Department
		Ministry of Commerce and Industry		39	Interest Payments
	10	Department of Commerce		40	Repayment of Debt
	11	Department for Promotion of Industry and Internal Trade		41	Pensions
8		Ministry of Communications		42	Transfers to States
	12	Department of Posts	21		Ministry of Fisheries, Animal Husbandry and Dairying
	13	Department of Telecommunications		43	Department of Fisheries
9		Ministry of Consumer Affairs, Food and Public Distribution		44	Department of Animal Husbandry and Dairying
	14	Department of Consumer Affairs	22		Ministry of Food Processing Industries
	15	Department of Food and Public Distribution		45	Ministry of Food Processing Industries
10		Ministry of Cooperation	23		Ministry of Health and Family Welfare
	16	Ministry of Cooperation		46	Department of Health and Family Welfare
11		Ministry of Corporate Affairs		47	Department of Health Research
	17	Ministry of Corporate Affairs	24		Ministry of Heavy Industries
12		Ministry of Culture		48	Ministry of Heavy Industries
	18	Ministry of Culture	25		Ministry of Home Affairs
13		Ministry of Defence		49	Ministry of Home Affairs
	19	Ministry of Defence (Civil)		50	Cabinet
	20	Defence Services (Revenue)		51	Police
	21	Capital Outlay on Defence Services		52	Andaman and Nicobar Islands
	22	Defence Pensions		53	Chandigarh
14		Ministry of Development of North Eastern Region		54	Dadra and Nagar Haveli and Daman and Diu
	23	Ministry of Development of North Eastern Region		55	Ladakh
15		Ministry of Earth Sciences		56	Lakshadweep
	24	Ministry of Earth Sciences		57	Transfers to Delhi
16		Ministry of Education		58	Transfer to Jammu & Kashmir
	25	Department of School Education & Literacy		59	Transfers to Puducherry
	26	Department of Higher Education	26		Ministry of Housing and Urban Affairs
17		Ministry of Electronics and Information Technology		60	Ministry of Housing and Urban Affairs
	27	Ministry of Electronics and Information Technology	27		Ministry of Information and Broadcasting
				61	Ministry of Information and Broadcasting

Code No.	Demand No.	Name of Ministry/Department	Code No.	Demand No.	Name of Ministry/Department
28		Ministry of Jal Shakti	43		Ministry of Railways
	62	Department of Water Resources, River Development and Ganga Rejuvenation		85	Ministry of Railways
	63	Department of Drinking Water and Sanitation	44		Ministry of Road Transport and Highways
29		Ministry of Labour and Employment		86	Ministry of Road Transport and Highways
	64	Ministry of Labour and Employment	45		Ministry of Rural Development
30		Ministry of Law and Justice		87	Department of Rural Development
	65	Law and Justice		88	Department of Land Resources
	66	Election Commission	46		Ministry of Science and Technology
	67	Supreme Court of India		89	Department of Science and Technology
31		Ministry of Micro, Small and Medium Enterprises		90	Department of Biotechnology
	68	Ministry of Micro, Small and Medium Enterprises		91	Department of Scientific and Industrial Research
32		Ministry of Mines	47		Ministry of Skill Development and Entrepreneurship
	69	Ministry of Mines		92	Ministry of Skill Development and Entrepreneurship
33		Ministry of Minority Affairs	48		Ministry of Social Justice & Empowerment
	70	Ministry of Minority Affairs		93	Department of Social Justice & Empowerment
34		Ministry of New and Renewable Energy		94	Department of Empowerment of Persons with Disabilities
	71	Ministry of New and Renewable Energy	49		Department of Space
35		Ministry of Panchayati Raj		95	Department of Space
	72	Ministry of Panchayati Raj	50		Ministry of Statistics and Programme Implementation
36		Ministry of Parliamentary Affairs		96	Ministry of Statistics and Programme Implementation
	73	Ministry of Parliamentary Affairs	51		Ministry of Steel
37		Ministry of Personnel, Public Grievances and Pensions		97	Ministry of Steel
	74	Ministry of Personnel, Public Grievances and Pensions	52		Ministry of Textiles
	75	Central Vigilance Commission		98	Ministry of Textiles
38		Ministry of Petroleum and Natural Gas	53		Ministry of Tourism
	76	Ministry of Petroleum and Natural Gas		99	Ministry of Tourism
39		Ministry of Planning	54		Ministry of Tribal Affairs
	77	Ministry of Planning		100	Ministry of Tribal Affairs
40		Ministry of Ports, Shipping and Waterways	55		Ministry of Women and Child Development
	78	Ministry of Ports, Shipping and Waterways		101	Ministry of Women and Child Development
41		Ministry of Power	56		Ministry of Youth Affairs and Sports
	79	Ministry of Power		102	Ministry of Youth Affairs and Sports
42		The President, Parliament, Union Public Service Commission and the Secretariat of the Vice President			
	80	Staff, Household and Allowances of the President			
	81	Lok Sabha			
	82	Rajya Sabha			
	83	Secretariat of Vice President			
	84	Union Public Service Commission			

APPENDIX XLVI
(See Paragraph 15.1)

Ministry/Department
DEMAND NO.

DEMANDS FOR GRANTS 2025-26

(₹ in thousand)

		Revenue		Capital		Total
Charged		0		0		0
Voted		0		0		0

Actual 2023-24	Budget Estimate 2024-25	Revised Estimate 24-25			Budget Estimate 25-26
-------------------	----------------------------	---------------------------	--	--	--------------------------

Total

Revenue Section

Secretariat-General Services
(Major Head) Secretariat (Minor
Head) Ministry/Department of

Establishment
Salaries

Charged
Voted.....

Wages

Signature of Chief Controller of
Accounts
Date
Telephone No

To

Sh. Sanjay Singh, Under Secretary (Demand)
Department of Economic Affairs
Room No 221-A, North Block, New Delhi

APPENDIX XLVII
(See Paragraph 14.4)

LIABILITY ON ANUITY PROJECTS

(₹ in crore)

Ministry/ Department	Name of the Project	Value of the Project	Total Annuity Committed	Terms in Years			Annual Annuity (per year)	Amount of unpaid Annuity liability at the end of the financial year 2023-24
				From	To	No. of years		
Total								

Signature of
Chief Controller of Accounts
Date
Telephone No.

To

Sh. S.R. Raja, Under Secretary (SD Section)
Department of Economic Affairs,
Room No. 221-A, North Block, New Delhi

APPENDIX XLVIII
(See Para 18.3)

ESTIMATES OF RECEIPTS ON ACCOUNT OF BONUS SHARES

Name of the Ministry/Department:

Demand No:

(As at the end of Reporting Year 2024-25)

(₹. in crore)

Name of the CPSU/Company	Bonus shares issued	
	Actuals 2023-24	Revised 2024-25

To

Sh. Ram Pravesh Kumar, Deputy Director, (W&M),
Department of Economic Affairs
Room No. 224-C, North Block, New Delhi

For Financial Adviser
Date
Telephone No.

APPENDIX XLIX
(See Para 13.12)

Budget Allocated by Ministries/Departments for Research & Development (R&D) Umbrella Schemes/Schemes/Sub-Schemes/Components and for R&D Organization within their administrative control:

Name of the Ministry/Department:

Demand No:

(₹ in Crore)

S. No	Particulars	Actuals 2023-24	BE 2024-25	RE 2024-25	BE 2025-26
1.	Allocation over R&D Umbrella Schemes/ Schemes/Sub- Schemes/Components				
2.	Allocation over R&D Organizations(Attached, Subordinate Offices, Societies, Boards etc.) within their administrative control				

To

Sh. S.R. Raja, Under Secretary (SD Section)
Department of Economic Affairs,
Room No. 221-A, North Block, New Delhi

Payment of Interest

APPENDIX- L
(See Para 9.2)

ESTIMATES OF INTEREST PAYMENTS ON FUND BALANCES UNDER VARIOUS RESERVE FUNDS, DEPOSITS AND SMALL SAVINGS, PROVIDENT FUNDS etc.

(₹ in crore)

Head of Accounts (15 digits)	Actual 2023-24	BE 2024-25	Expenditure up to Sept. 2024	RE 2024-25	Reasons for variation (BE 2024-25 and RE 2024-25)	BE 2025-26	Reasons for variation (RE 2024-25 and BE 2025-26)
1	2	3	4	5	6	7	8

Signature of Controller of Accounts

Name:

Date

Telephone No.

To

Sh. Ram Pravesh Kumar, Deputy Director (W&M)
Department of Economic Affairs,
Room No. 224- C, North Block, New Delhi



भारत का राजपत्र The Gazette of India

सी.जी.-डी.एल.-अ.-26032024-253376
CG-DL-E-26032024-253376

असाधारण
EXTRAORDINARY

भाग II—खण्ड 3—उप-खण्ड (ii)
PART II—Section 3—Sub-section (ii)

प्राधिकार से प्रकाशित
PUBLISHED BY AUTHORITY

सं. 1474]

नई दिल्ली, मंगलवार, मार्च 26, 2024/चैत्र 6, 1946

No. 1474]

NEW DELHI, TUESDAY, MARCH 26, 2024/CHAITRA 6, 1946

वित्त मंत्रालय

(व्यय विभाग)

अधिसूचना

नई दिल्ली, 22 मार्च, 2024

का.आ. 1543(अ).—राष्ट्रपति भारत के संविधान के अनुच्छेद 77 के खंड (3) के अनुसरण में, एतद्वारा निम्नलिखित नियम बनाते हैं, अर्थात् :—

संक्षिप्त नाम और प्रारंभ- (1) इन नियमों का संक्षिप्त नाम वित्तीय शक्तियों का प्रत्यायोजन नियम, 2024 है।

(2) ये 01 अप्रैल, 2024 से प्रवृत्त होंगे।

2. छूट देने की शक्ति- राष्ट्रपति का यह समाधान हो जाता है कि ऐसा करना आवश्यक या समीचीन है, तो वह साधारण या विशेष आदेश द्वारा-

(क) किसी प्राधिकारी के संबंध में इन नियमों के सभी या किन्हीं उपबंधों में छूट दे सकेगा;

(ख) इन नियमों के अधीन प्रत्यायोजित शक्तियों के अतिरिक्त किसी प्राधिकारी को शक्तियां प्रत्यायोजित कर सकेगा;

(ग) किसी प्राधिकारी को प्रत्यायोजित शक्तियों को उस सीमा तक कम कर सकेगा जो आदेश में विनिर्दिष्ट की जाएं;

(घ) इन नियमों द्वारा विनिर्दिष्ट शर्तों के अतिरिक्त शर्तें अभिरोपित कर सकेगा; और

(ङ) इन नियमों के अधीन प्रत्यायोजित सभी या किन्हीं शक्तियों को किसी भी प्राधिकारी से वापस ले सकेगा।

3. परिभाषाएं— (i) इन नियमों में, जब तक कि संदर्भ से अन्यथा अपेक्षित न हो

(क) "प्रशासक" से, संघ राज्य क्षेत्र के प्रशासक, चाहे वह किसी भी नाम से ज्ञात हो, जिसे संविधान के अनुच्छेद 239 के अधीन नियुक्त किया गया हो, अभिप्रेत है;

(ख) "उपाबंध" से, इन नियमों से संलग्न उपाबंध अभिप्रेत है।

(ग) "विनियोग" से, अनुदत्त या भारित खंड में उपदर्शित सेवाओं के संबंध प्रभार चुकाने के लिए निधियों का समनुदेशन अभिप्रेत है;

(घ) "सक्षम प्राधिकारी" से, इन नियमों में से किसी नियम के अधीन प्रयोग की जाने वाली शक्ति के संबंध में, राष्ट्रपति या ऐसे अन्य प्राधिकारी अभिप्रेत हैं, जिन्हें इन नियमों द्वारा या इनके अधीन या किसी अन्य साधारण या विशेष नियम या भारत सरकार द्वारा जारी किए गए आदेशों द्वारा शक्ति प्रत्यायोजित की गई है;

(ङ) "भारत सरकार का विभाग" से, कोई भी मंत्रालय, विभाग, सचिवालय और भारत सरकार की पहली अनुसूची (कार्य आवंटन नियम) में सूचीबद्ध और समय-समय पर यथा अधिसूचित कार्यालय और उपराष्ट्रपति सचिवालय अभिप्रेत है;

(च) "वित्त मंत्रालय" से, व्यय विभाग, वित्त मंत्रालय, भारत सरकार अभिप्रेत है:

परंतु भारत सरकार के किसी विभाग में, जहां एकीकृत वित्तीय सलाहकार की स्कीम प्रवृत्त है, वहां उस विभाग का एकीकृत वित्तीय सलाहकार, वित्त मंत्रालय द्वारा प्रदत्त सभी या किन्हीं शक्तियों का प्रयोग वित्त मंत्रालय के पर्यवेक्षण के अधीन रहते हुए करेगा।

(छ) "विभागाध्यक्ष" से कोई ऐसा प्राधिकारी या व्यक्ति (जो भारत सरकार के उप सचिव की पंक्ति से नीचे का न हो और उसके समकक्ष), अभिप्रेत है जिसे एक पहचान योग्य स्थापन या स्थापनों के संबंध में इन नियमों के अधीन उसे प्रत्यायोजित वित्तीय शक्तियों का प्रयोग करने के लिए भारत सरकार के संबंधित विभाग द्वारा विभागाध्यक्ष (एचओडी) के रूप में घोषित किया गया हो।

(ज) "कार्यालयाध्यक्ष" से, ऐसा राजपत्रित अधिकारी अभिप्रेत है जिसे उस रूप में पदाभिहित किया गया हो जो प्रशासकों और विभागाध्यक्षों के अधीनस्थ है;

(झ) "वित्त मंत्रालय" से, वित्त मंत्रालय में इस विषयवस्तु से संबंधित विभाग अभिप्रेत है;

(ञ) "परियोजनाओं" से, पूंजीगत आस्तियां अथवा अन्यथा का सृजन करने के परिणामस्वरूप एकबारगी ऐसा व्यय अभिप्रेत है, जिससे वित्तीय या आर्थिक आय या दोनों प्राप्त हो सकती है और ऐसी परियोजनाएं या तो अलग हो सकती हैं अथवा अनुमोदित स्कीम का भाग हो सकती हैं।

(ट) "पुनर्विनियोग" से, किसी ऐसे सक्षम प्राधिकारी द्वारा, अनुदान या विनियोग के एक ही अनुभाग (राजस्व अनुभाग और पूंजी अनुभाग) के भीतर अतिरिक्त व्यय को पूरा करने के लिए विनियोग की एक प्राथमिक इकाई से अन्य ऐसी इकाई निधि का अंतरण अभिप्रेत है;

(ठ) "आवर्ती व्यय" से, ऐसा व्यय अभिप्रेत है जो एक ही प्रयोजन के लिए आवधिक अंतरालों पर उपगत किया जाता है और आवर्ती व्यय से भिन्न व्यय गैर-आवर्ती व्यय है;

(ड) "स्कीम" से, ऐसे कार्यक्रमों से अभिप्रेत है जिनके माध्यम से भारत सरकार के विभाग माल अथवा सेवाओं अथवा दोनों को परिदान करने के लिए संसाधनों का व्यय करते हैं।

(2) इन नियमों में प्रयुक्त निबंधन और अभिव्यक्तियाँ और जो यहां परिभाषित नहीं किए गए हैं, किंतु साधारण वित्तीय नियम में परिभाषित हैं, के क्रमशः वही अर्थ होंगे जो उक्त साधारण वित्तीय नियम में उनको सौंपे गए हैं।

4. **संसद द्वारा निधियों का उपबंध -** विनियोग विधेयक संसद द्वारा पारित किए जाने और उस पर राष्ट्रपति द्वारा अनुमति दिए जाने के पश्चात्, स्वीकृत व्यय को पूरा करने के लिए भारत सरकार के संबंधित विभागों को इस प्रकार प्राधिकृत रकम उपलब्ध हो जाती है।

5. **व्यय स्वीकृत करने की शक्तियों संबंधी साधारण शर्तें-** (1) कोई प्राधिकारी वित्त मंत्रालय की पूर्व सहमति के बिना व्यय अथवा अग्रिम मंजूर नहीं करेगा, यदि ऐसे किसी इसमें नए सिद्धांत अथवा प्रक्रिया को आरंभ करना शामिल है जिसका परिणाम भविष्य में वर्धित व्यय हो सके है।

(2) अधीनस्थ प्राधिकारी किसी ऐसे साधारण या विशेष आदेश, या निदेश के अधीन रहते हुए व्यय मंजूर करने की शक्ति का प्रयोग करेगा जिसे ऐसी शक्ति प्रत्यायोजित या पुनःप्रत्यायोजित करने वाला प्राधिकारी समय-समय पर जारी करे या विहित करे।

6. **अवशिष्ट वित्तीय शक्तियां-** पदों के सृजन और उन्मूलन सहित ऐसी सभी वित्तीय शक्तियाँ, जो इन नियमों द्वारा किसी भी प्राधिकारी को विशेष रूप से प्रत्यायोजित नहीं की गई हैं, वित्त मंत्रालय में निहित होंगी।

7. **व्यय की मंजूरी-** (1) सभी व्यय में मंजूरी और विनियोग दोनों अपेक्षित होंगे। किसी मंजूरी के प्रति व्यय तभी उपगत किया जा सकता है, जब वैध विनियोग या पुनर्विनियोग द्वारा व्यय या दायित्व को पूरा करने के लिए निधियाँ उपलब्ध कराई गई हैं।

(2) आवर्ती व्यय या दायित्व की मंजूरी तब प्रवर्तित हो जाती है, जब प्रथम वर्ष के व्यय या दायित्व को पूरा करने के लिए निधियाँ, वैध विनियोग या पुनर्विनियोग द्वारा या आकस्मिकता निधि से अग्रिम द्वारा, जैसा भी मामला हो, उपलब्ध कराई गयी हैं और ऐसे वर्षों में विनियोग के अधीन रहते हुए और मंजूरी के निबंधनों के अधीन रहते हुए, प्रत्येक पश्चात्तवर्ती वर्ष के लिए प्रभावी रहती है।

8. **विनियोग की प्राथमिक इकाई -** (1) भारित व्यय के लिए कोई अनुदान या विनियोग उस मानक वस्तु-शीर्ष द्वारा वितरित किया जाता है जिसके अधीन इसकी गणना की जाएगी और ऐसे प्रत्येक मानक वस्तु-शीर्ष, जिसके संबंध में व्यय का उपबंध होता है, विनियोग की प्राथमिक इकाई होता है। विनियोग की प्राथमिक इकाई व्यय के लक्ष्यों को निरूपित करने वाले लेखा वर्गीकरण की निम्नतम इकाई है।

(2) प्राथमिक इकाई में अनुदत्त और भारित व्यय, दोनों के लिए उपबंध सम्मिलित हो सकेगा और उस दशा में प्रत्येक की रकम पृथक्तः दर्शायी जाती है।

(3) विनियोग की प्राथमिक इकाईयाँ या मानक वस्तु-शीर्ष वित्त मंत्रालय द्वारा समय समय पर विनिर्दिष्ट की जायेंगी। मानक वस्तु शीर्ष की एक सूची उपाबंध - 1 पर है।

(4) वित्त मंत्रालय विनियोग की प्राथमिक इकाईयों को जोड़, हटा या संशोधित कर सकेगा या ऐसी इकाईयों का एक पूर्णतः अलग सेट विहित कर सकेगा।

(5) भारत सरकार के विभाग अनुदानों की विस्तृत मांगों की तैयारी के लिए संख्यात्मक संहिताकरण के संबंध में निम्नलिखित को ध्यान में रखेंगे, अर्थात्:-

(i) अनुदानों की विस्तृत मांगों में वर्गीकरण के स्तरों की संख्या नीचे दी गई तालिका में उपदर्शित मानक छह स्तर होंगे:

क्र.सं.	शीर्ष का प्रकार	संहिताकरण
1.	मुख्य शीर्ष	-4 अंक (कार्य)
2.	उप-मुख्य शीर्ष	-2 अंक (उप- कार्य)

3.	लघु शीर्ष	-3 अंक (कार्यक्रम)
4.	उप-शीर्ष	-2 अंक (स्कीम)
5.	विस्तृत शीर्ष	-2 अंक (उप-स्कीम)
6.	वस्तु-शीर्ष	-2 अंक (विनियोग या वस्तु-शीर्ष की प्राथमिक इकाई)

(ii) संघ और राज्यों के लिए मुख्य, उप- मुख्य, लघु-शीर्षों, उप-शीर्षों और विस्तृत शीर्षों के लिए महालेखानियंत्रक द्वारा समुनुदेशित किए गए संख्यात्मक कोड नंबरों का अनुसरण विस्तृत अनुदान मांगों में किया जाएगा;

(iii) राजस्व और पूंजीगत व्यय के बीच का अंतर, सरकारी लेखांकन नियम और साधारण वित्तीय नियम, में यथा-परिभाषित होगा।

9. **निधियों का आवंटन** - भारत सरकार के विभाग या प्राधिकरण, जिनकी ओर से भारित व्यय के लिए अनुदान या विनियोग संसद द्वारा प्राधिकृत किया गया है, मंजूर की गई निधियों को, जहां आवश्यक हो, अपने अधीनस्थ नियंत्रण और संवितरण अधिकारियों के बीच वितरित करेंगे।

10. **विनियोग और पुनर्विनियोग** - सामान्य प्रतिबंध-

(1) संसद की पूर्व मंजूरी के बिना, संसद द्वारा यथा अनुमोदित बजट में अविचारित किसी नई सेवा/नई सेवा लिखत (एनएस/एनआईएस) पर व्यय को पूरा करने के लिए निधियों का विनियोग या पुनर्विनियोग नहीं किया जायेगा। यह विनिश्चय करने के लिए कि मामला नई सेवा/नई सेवा के लिखत से संबंधित है तथा यह अवधारित करने के लिए कि क्या संसद के पूर्व अनुमोदन की आवश्यकता है या इसे पूरक मांगों के अगले बैच के साथ संसद को रिपोर्ट किया जाना है, समय-समय पर, बजट प्रभाग, आर्थिक कार्य विभाग द्वारा विहित वित्तीय सीमाओं का सन्दर्भ लिया जायेगा।

(2) उस व्यय को पूरा करने के लिए निधि का विनियोग या पुनर्विनियोग नहीं किया जाएगा जिसे इसको मंजूरी देने वाले सक्षम प्राधिकारी द्वारा मंजूरी प्रदान न की गई हो।

(3) किसी ऐसे कार्य के लिए निधि का विनियोग या पुनर्विनियोग नहीं किया जाएगा जिसे समय-समय पर भारत सरकार द्वारा यथा-विहित प्रशासनिक अनुमोदन और तकनीकी मंजूरी प्राप्त न हुई हो।

(4) स्वीकृत व्यय को पूरा करने के प्रयोजन से भारित व्यय के लिए उपलब्ध कराई गई निधि का अनुदत्त व्यय को पूरा करने हेतु विनियोग या पुनर्विनियोग नहीं किया जाएगा और भारित व्यय को पूरा करने के लिए अनुदत्त व्यय हेतु उपलब्ध कराई गई निधि का विनियोग या पुनर्विनियोग नहीं किया जाएगा।

(5) एक अनुदान या भारित व्यय के लिए किए गए विनियोग से दूसरे अनुदान या भारित व्यय के विनियोग में कोई पुनर्विनियोग नहीं किया जाएगा।

(6) पूंजीगत खंड से राजस्व अनुदान खंड में अथवा इसके विलोमतः कोई पुनर्विनियोग नहीं किया जा सकता है।

(7) संसद द्वारा अथवा इस नियम के उपबंधों के अधीन पारित किए गए किसी अनुपूरक अनुदान मांग के माध्यम से पहले ही आवर्धित किसी विनियोग से कोई पुनर्विनियोग नहीं किया जा सकता है।

(8) ऐसी किसी गतिविधि, जिसके लिए वित्तीय वर्ष के दौरान आकस्मिकता निधि अग्रिम पहले ही प्राप्त कर लिया गया है, के अंतर्गत हुई बचतों से कोई पुनर्विनियोग नहीं किया जा सकता है।

प्रशासनिक मंत्रालयों या विभागों की शक्तियां

(9) उपर्युक्त उपबंधों के अधीन, प्रशासनिक मंत्रालयों/विभागों के मुख्य लेखा प्राधिकारियों को निम्नलिखित शक्तियां प्राप्त होंगी, अर्थात्:-

- पुनर्विनियोग के माध्यम से 'वेतन', 'भत्ते', 'मजदूरी', 'पेंशन संबंधी प्रभार', चिकित्सा व्यय तथा भूमि और भवनों का किराया, दरें और करों के शीर्षों के उपबंधों में वृद्धि करने के लिए;
- स्कीमों में एक समान रूप से मदशीर्ष 'वेतन' से निधियों का 'वेतन' शीर्ष में पुनर्विनियोग करने के लिए;

- (iii) अनुपूरक अनुदान मांगों के माध्यम से संसद द्वारा पहले से अनुमोदित उपबंधों के संवर्धन करने के लिए;
- (iv) पूर्वोत्तर क्षेत्रों के लिए एकमुश्त उपबंध से संबंधित स्कीमों के लिए निधियों का पुनर्विनियोग करना। तथापि, शक्तियों का यह प्रत्यायोजन केवल पूर्वोत्तर क्षेत्रों में स्कीम/कार्यक्रमों के लाभ हेतु एकमुश्त उपबंध से योजना में निधियों के पुनर्विनियोग तक ही सीमित है।
- (v) प्राधिकृत मंजूर की गई वित्तीय सीमाओं से अधिक 20 प्रतिशत की सीमा तक व्यय आधिक्य को कवर करने हेतु किसी कार्य के लिए विनियोग अथवा पुनर्विनियोग करना, जो ऐसे व्यय आधिक्य जो सक्षम प्राधिकारी द्वारा अनुमोदित किया गया हो।
- (vi) किसी वस्तु शीर्ष में समाप्त होने वाली किसी सीमा मद के अधीन बजट उपबंध को उस सीमा तक बढ़ाना जैसा वित्त मंत्रालय द्वारा समय-समय पर जारी अपने विभिन्न विनिर्दिष्ट/साधारण आदेशों द्वारा अनुज्ञात किया गया हो।
- (vii) निधियों के पुनर्विनियोग के लिए मंत्रालयों/विभागों को अपने-अपने वित्तीय सलाहकारों के परामर्श से इन नियमों के अधीन प्रत्यायोजित शक्तियों का प्रयोग किया जाना अपेक्षित है, जो यह सुनिश्चित करेंगे कि इन नियमों के उपबंधों का कड़ाई से अनुपालन किया गया है।

वे मामले, जिनमें वित्त मंत्रालय का पूर्व अनुमोदन अपेक्षित है

(10) सचिव (व्यय) की सहमति से बजट प्रभाग की पूर्व सहमति के सिवाय इस नियम में अंतर्विष्ट किसी उपबंध के होते हुए भी:

- (i) राज्यों/संघ राज्य क्षेत्रों को सहायता अनुदान के अधीन हुई बचतों से राजस्व खंड में व्यय को पूरा करने के लिए निधियों का कोई पुनर्विनियोग नहीं किया जाएगा।
- (ii) पूंजीगत खंड में पूंजीगत परिव्यय और ऋण के बीच अथवा इसके विलोमतः निधियों का कोई पुनर्विनियोग नहीं किया जाएगा।
- (iii) 'वैतन' या 'भत्ते' शीर्ष से किसी अन्य 'विनियोग की प्राथमिक इकाई' में निधियों का कोई पुनर्विनियोग नहीं किया जाएगा।
- (iv) बाह्य सहायता प्राप्त परियोजनाओं (ईएपीएस) के लिए किए गए उपबंधों से गैर-बाह्य सहायता प्राप्त परियोजनाओं में कोई पुनर्विनियोग नहीं किया जाएगा।
- (v) गोपनीय सेवा व्यय के लिए उपबंध से और उसके लिए कोई विनियोग नहीं किया जाएगा। मूल उपबंध के 25 प्रतिशत अथवा इससे अधिक के संवर्धन के मामले में, नियंत्रक महालेखा परीक्षक का पूर्व अनुमोदन भी अपेक्षित होगा।
- (vi) "भवन और संरचना/अवसंरचना आस्तियां/अन्य नियत आस्तियां" की प्राथमिक इकाई से किसी अन्य इकाई में कोई पुनर्विनियोग नहीं किया जाएगा।
- (vii) किसी कार्य के लिए 20 प्रतिशत से अधिक प्राधिकृत वित्तीय सीमाओं से ऊपर किए गए व्यय आधिक्य को कवर करने के लिए कोई विनियोग अथवा पुनर्विनियोग नहीं किया जाएगा।
- (viii) किसी वस्तु शीर्ष में समाप्त होने वाली किसी सीमा मद के अधीन किसी बजट उपबंध को बढ़ाने का प्रभाव रखने वाला कोई पुनर्विनियोग वित्त मंत्रालय द्वारा समय-समय पर जारी इसके विभिन्न विनिर्दिष्ट/साधारण आदेशों द्वारा विहित की गई सीमाओं से अधिक नहीं किया जाएगा।
- (ix) किसी ऐसे शीर्ष में, जिससे निधियां जिन्हें पूर्व में किसी अन्य शीर्ष को पुनर्निर्दिष्ट/पुनर्विनियोग किया गया हो, निधियों का पुनर्विनियोग नहीं किया जाएगा।

11. मांग-पत्र, संविदाएं और क्रय - (1) माल और सेवाओं की उपापन को शासित करने वाले इन नियमों और साधारण वित्तीय नियम के परंतुकों के अधीन भारत सरकार के विभाग के पास क्रय और संविदाओं के निष्पादन के लिए मंजूर करने की पूर्ण शक्तियां होंगी।

(2) इस नियम के अधीन खुले या सीमित निविदा संविदाओं के लिए एक सौ करोड़ रुपये तक की शक्तियों का प्रयोग संबंधित विभाग के सचिव द्वारा किया जाएगा। ,

(3) इस नियम के अधीन शक्तियों का प्रयोग संबंधित विभाग के सचिव द्वारा बातचीत या एकल निविदा या सांपत्तिक संविदाओं या करारों के लिए पच्चीस करोड़ रुपये तक किया जाएगा।

(4) संविदा या क्रय, जिसकी रकम उल्लिखित श्रेणियों में इस नियम के उप-नियम (2) और उप-नियम (3) में कथित किए गए मूल्य से अधिक है, के लिए विभाग के प्रभारी मंत्री के अनुमोदन की आवश्यकता होगी।

(5) इन नियमों के उपबंधों के अध्यधीन, भारत सरकार के विभाग के सचिव, साधारण या विशेष आदेश द्वारा, विभाग या मंत्रालय के वित्तीय सलाहकार के परामर्श से, किसी प्रशासक अथवा विभागाध्यक्ष अथवा अपने अधीनस्थ किसी अन्य प्राधिकारी को इस नियम के उप नियम (2) और उप-नियम (3) तथा नियम 13 में यथाविनिर्दिष्ट शक्तियां प्रदान कर सकते हैं, जो उनमें निहित शक्तियों से अधिक नहीं होगी।

(6) उन मामलों में जहां किसी परियोजना अथवा स्कीम में संविदा अथवा क्रय अथवा परामर्शी सेवा प्रदान करने की शक्ति पर विचार किया गया है और सार्वजनिक निवेश बोर्ड (पीआईबी) अथवा व्यय वित्त समिति (ईएफसी) अथवा मंत्रिमंडल जैसा भी मामला हो, द्वारा विचार किया गया है और अनुमति दे दी गई है, वहां उप-नियम (1), उप-नियम (2), उप-नियम

(3) और उप-नियम (4) में अंतर्विष्ट किसी भी बात के होते हुए भी, सक्षम प्राधिकारी द्वारा ऐसे मामलों अथवा परियोजनाओं की मंजूरी के लिए अभिकथित वित्तीय सीमाओं के अनुसार ऐसे मामलों पर कार्रवाई की जाएगी।

12. अधीनस्थ प्राधिकारियों की शक्तियाँ – (1) इन नियमों के उपबंधों के अधीन रहते हुए, विनियोग और पुनर्विनियोग के मामले में भारत सरकार के विभागों के पास राजस्व और पूंजीगत व्यय करने की पूर्ण शक्तियां होंगी।

(2) केंद्रीय सरकार का कोई विभाग, साधारण या विशेष आदेश द्वारा, किसी प्रशासक या विभागाध्यक्ष या विभाग के अधीनस्थ किसी अन्य प्राधिकारी को, इन नियमों के अधीन होने वाले किसी भी मामले के संबंध में, उस विभाग में निहित शक्तियों से अधिक शक्तियां प्रदान नहीं कर सकता है:

परंतु कि इस उप-नियम के अधीन विभाग द्वारा निम्नलिखित के संबंध में कोई भी शक्ति पुनः प्रत्यायोजित नहीं की जाएगी -

(क) नियम 10-निधियों का पुनर्विनियोग;

(ख) नियम 15- सरकारी सेवकों को किए गए अधिक संदाय की वसूली से छूट; और

(ग) नियम 16- स्कीमों या परियोजनाओं का मूल्यांकन और अनुमोदन।

(3) उप-नियम (2) में निर्दिष्ट विभाग का प्रशासक या विभागाध्यक्ष, उप-नियम (2) के अधीन ऐसे प्रशासक या विभागाध्यक्ष को प्रदत्त शक्तियों में से सभी या किन्हीं शक्तियों को लिखित आदेश द्वारा, अपने अधीन कार्यरत राजपत्रित अधिकारी को उस सीमा तक कार्य करने के लिए प्राधिकृत कर सकता है, जैसा कि उस आदेश में विनिर्दिष्ट किया जाए। तथापि, प्रशासक या विभागाध्यक्ष ऐसे प्राधिकृत किए गए राजपत्रित अधिकारी द्वारा लिए गए विनिश्चयों की यथार्थता, नियमितता और औचित्य के लिए जिम्मेदार रहेगा।

(4) भारत सरकार के विभागों, प्रशासकों और विभागाध्यक्षों को इन नियमों के प्रयोजन के लिए अपने अधीनस्थ किसी राजपत्रित अधिकारी को कार्यालयाध्यक्ष घोषित करने की शक्ति होगी:

परंतु कार्यालयाध्यक्ष ऐसी शक्तियों का प्रयोग करेगा जो विभाग, प्रशासक या विभागाध्यक्ष द्वारा प्रत्यायोजित की गई हैं और जैसा कि उस तत्समय प्रवृत्त नियमों में उपबंध किया गया है:

परंतु यह कि एक ही कार्यालय या स्थापन के संबंध में एक से अधिक राजपत्रित अधिकारी को कार्यालयाध्यक्ष तब तक घोषित नहीं किया जाएगा, जब तक कि ऐसा कार्यालय या स्थापन एक दूसरे से स्पष्ट रूप से अलग न हो।

(5) इन नियमों द्वारा या इनके अधीन राजस्व या पूंजीगत व्यय उपगत करने के लिए सशक्त कोई भी प्राधिकारी साधारण वित्तीय नियमों, में अंतर्विष्ट उपबंधों के अध्यधीन संबंधित विभाग द्वारा समय-समय पर जारी किए गए निबंधनों और

पैमानो सहित वित्त मंत्रालय द्वारा जारी किए गए विषय पर अनुषंगी अनुदेशों और आदेशों के अधीन ऐसी शक्तियों का प्रयोग करेगा और सामान्य शर्तें उपाबंध-2 में दी गई हैं।

(6) इन नियमों के अधीन प्रत्यायोजित शक्ति का प्रयोग पहले से ही की गई कार्रवाई या पहले से ही किए गए व्यय या दायित्व के विधिमान्यकरण के लिए भी किया जा सकता है, भले ही जब कार्रवाई या व्यय या दायित्व को विधिमान्य करने वाले प्राधिकारी के पास, जैसा भी मामला हो, जिस समय कार्रवाई की गई थी या व्यय या दायित्व उपगत किया गया था ऐसा करने की कोई सक्षमता नहीं थी।

13. हानि को बट्टे खाते में डालने के लिए अधीनस्थ प्राधिकारियों की शक्तियाँ - हानि को बट्टे खाते में डालने के लिए अधीनस्थ प्राधिकारियों की शक्ति, वित्त मंत्रालय द्वारा समय-समय पर विनिर्दिष्ट शर्तों और सीमा के अनुसार होगा।

14. सरकारी संपत्ति का बीमा - सरकारी संपत्ति, चल और अचल, दोनों का बीमा नहीं किया जाएगा और कोई भी अधीनस्थ प्राधिकारी, वित्त मंत्रालय की पूर्व सहमति के बिना ऐसी संपत्ति के बीमा के संबंध में कोई दायित्व की जिम्मेदारी नहीं लेगा या कोई व्यय उपगत नहीं करेगा, सिवाय उन मामलों को छोड़कर जहां उस मंत्रालय द्वारा समय-समय पर छूट प्रदान की गई है।

15. सरकारी सेवकों को किये गये अधिक संदाय की वसूली से छूट - (1) भारत सरकार का एक विभाग, एक प्रशासक और विभाग का कोई अन्य अधीनस्थ प्राधिकारी, जिसे राष्ट्रपति के विशेष आदेश द्वारा या उसके अधीन शक्तियां प्रत्यायोजित की जा सकती हैं, निम्नलिखित शर्तों के अधीन, रहते हुए एक सरकारी कर्मचारी को उसकी पात्रता से गलती से अधिक संदाय की गई रकम की वसूली को माफ कर सकेगा अर्थात्: -

- (i) अननुज्ञात रकम संबंधित सरकारी कर्मचारी द्वारा इस युक्तियुक्त विश्वास के अधीन निकाली गई है कि वह इसका हकदार था; और
- (ii) यदि, उपरोक्त प्राधिकारी की राय में -
 - (क) वसूली से अनुचित कठिनाई होगी; या
 - (ख) वसूली असंभव है.

(2) भारत सरकार का एक विभाग, विभाग के वित्तीय सलाहकारों की सहमति से प्रत्येक व्यक्ति के मामले में 2,00,000/- रु. तक के अतिसंदाय की वसूली को माफ कर सकता है। 2,00,000/- से अधिक की रकम की वसूली की माफी के लिए प्रत्येक मामले में प्रस्ताव वित्त मंत्रालय को भेजा जाएगा।

(3) वसूली की माफी के मामलों, भारत सरकार के विभाग यह जांच करेंगे कि क्या अतिसंदाय के लिए जिम्मेदार लोगों और ऐसे कार्यों से लाभान्वित होने वाले कर्मचारियों की ओर से अतिसंदाय कपट, दुर्व्यपदेशन, मिलीभगत, पक्षपात, उपेक्षा या असावधानी आदि के कारण किया गया है। वसूली से छूट के सभी प्रस्तावों के साथ इस संबंध में अनुशासनात्मक प्राधिकारी द्वारा विधिवत अनुमोदित एक रिपोर्ट संलग्न की जाएगी।

16. स्कीमों या परियोजनाओं पर व्यय - (1) नियम 12 के उपबंधों पर प्रतिकूल प्रभाव डाले बिना, भारत सरकार का कोई विभाग, वित्त मंत्रालय द्वारा समय-समय पर प्रत्यायोजित शक्तियों के अनुसार, किसी भी स्कीम, परियोजना पर व्यय को इसके अधीन रहते हुए मंजूरी दे सकता है, परिव्यय को वित्त मंत्रालय द्वारा समय-समय पर विहित मूल्यांकन और अनुमोदन प्रक्रिया के अनुसार सक्षम प्राधिकारी द्वारा अनुमोदित किया गया है और इस नियम के अधीन मूल्यांकन और अनुमोदन की शक्तियां प्रत्यायोजित नहीं की जाएंगी।

(2) ऐसे मामलों में, जहां संविदा या क्रय या परामर्श का अधिनिर्णय स्कीम के साथ अविभाज्य रूप से जुड़ा हुआ है ऐसे व्यय की मंजूरी के लिए अभिकथित वित्तीय सीमा के अनुसार ऐसी स्कीमों या परियोजनाओं को सक्षम प्राधिकारी द्वारा अनुमोदित करने के लिए स्कीमों या परियोजनाओं पर प्रक्रिया की जाएगी।

17. सहायता अनुदान, ऋण, आदि - भारत सरकार के विभागों और प्रशासकों के पास छात्रवृत्ति और ऋण सहित सहायता अनुदान मंजूर करने की पूरी शक्ति होगी:

परंतु यह कि -

- (क) छात्रवृत्ति सहित ऐसे सहायता अनुदान वित्त मंत्रालय की पूर्व सहमति से विहित नियमों या सिद्धांतों के अनुसार हैं और इस आशय का एक प्रमाण पत्र मंजूरी में शामिल है;
- (ख) किसी ऋण और ब्याज की दर और उसके संदाय की अवधि वित्त मंत्रालय की पूर्व सहमति से तय की जाती है, जब तक कि ऐसे ऋण पर ब्याज की दर और उसके प्रति संदाय की अवधि भारत सरकार के विभाग के किसी साधारण या विशेष आदेश में विहित न की गई हो।

18. व्यापार प्रचालन - इन नियमों में किसी बात के होते हुए भी, सभी प्रस्ताव -

- (क) उन वस्तुओं की क्रय के लिए, जो सरकारी उपभोग के लिए आश्रित नहीं हैं, बल्कि जनता, राज्य सरकारों या किसी अन्य अभिकरण को बिक्री या निर्गम करने के लिए हैं;
- (ख) सरकार के प्रत्यक्ष व्यापार प्रचालनों के संबंध में कीमतें तय करने के लिए; और
- (ग) सरकारी कंपनियों और उपक्रमों से, जिन्हें उनके उत्पादों या स्टॉक के लिए कीमतें निर्धारण करने के लिए सरकार को भेजा जा सकता है,

अनुमोदन से पहले सहमति के लिए वित्त मंत्रालय को भेजे जाएंगे:

परंतु, संव्यवहार का मूल्य 25 करोड़ रुपये से कम है, तो खंड (क) और खंड (ख) के अधीन प्रस्तावों को सहमति के लिए वित्त मंत्रालय न भेजे जाएं।

स्पष्टीकरण - इस नियम में, "सरकारी कंपनी" का वही अर्थ है जो कंपनी अधिनियम, 2013 (2013 का 18) में है।

19. सार्वजनिक भवनों का विखंडन - नीचे उपवर्णित शर्तों के अध्याधीन, भारत सरकार के विभागों और प्रशासकों के पास सार्वजनिक भवनों (विशुद्ध रूप से अस्थायी संरचना से भिन्न) को विखंडित करने संबंधी मंजूरी देने की पूरी शक्तियां होंगी, परंतु यह तब कि जब इन शक्तियों का प्रयोग उनके वित्तीय सलाहकारों की सहमति से किया जाए।

शर्तें:

- (i) किसी भी सार्वजनिक भवन को तब तक विखंडित नहीं किया जाएगा जब तक कि यह पहले से अभिनिश्चित न हो जाए कि भारत सरकार के किसी अन्य विभाग को इसकी आवश्यकता नहीं है।
- (ii) किसी भी सार्वजनिक भवन को तब तक विखंडित नहीं किया जाएगा जब तक वह संरचनात्मक रूप से खतरनाक स्थिति में न हो या किफायती मरम्मत से परे हो और उस रूप में समुचित तकनीकी प्राधिकारी द्वारा प्रमाणित न किया गया हो या उससे अधिक महत्वपूर्ण सरकारी भवन या संरचना के निर्माण के लिए साइट को खाली करना आवश्यक न हो।
- (iii) कोई भी सार्वजनिक भवन, जिसका विखंडन इस नियम द्वारा प्रदत्त शक्ति के प्रयोग से मंजूर किया गया है, का निपटान, केंद्रीय लोक निर्माण विभाग या स्थानीय लोक निर्माण विभाग, उन क्षेत्रों में, जहां केंद्रीय लोक निर्माण विभाग कार्य नहीं करता है, के माध्यम से सार्वजनिक नीलामी द्वारा तब तक किया जाएगा जब तक कि अभिज्ञात पक्षकार को भवनों के निपटान के लिए सक्षम प्राधिकारी का पूर्व अनुमोदन प्राप्त नहीं कर लिया जाता है।
- (iv) भारत सरकार के विभागों या मंत्रालयों और प्रशासकों के पास विशुद्ध रूप से अस्थायी संरचनाओं को विखंडित करने की मंजूरी देने की पूरी शक्तियां होंगी।

स्पष्टीकरण - इस नियम के प्रयोजनों के लिए "विशुद्ध रूप से अस्थायी संरचना" से ऐसी संरचना अभिप्रेत है, जिसकी जीवनावधि दो वर्ष से अधिक नहीं है।

20. लेखापरीक्षा को मंजूरी की संसूचना - (1) जब कभी इन नियमों के अधीन वित्त मंत्रालय की सहमति या मंजूरी अपेक्षित है, तो ऐसी सहमति या मंजूरी, उक्त मंजूरी में एक खंड जोड़ने के पश्चात स्वयं भारत सरकार के किसी विभाग द्वारा संबंधित लेखा परीक्षा या वेतन और लेखा अधिकारी को निम्नलिखित रूप में सूचित की जाएगी:-

“यह आदेश/ज्ञापन वित्त मंत्रालय (व्यय विभाग) की सहमति से, उनके दिनांक (-----) के का. ज्ञा./ यूओ संख्या..... के द्वारा जारी किया जाता है।”

(2) जब भी भारत सरकार के किसी विभाग द्वारा अपने आंतरिक वित्तीय सलाहकार या एकीकृत वित्तीय सलाहकार के परामर्श और सक्षम प्राधिकारी के अनुमोदन से इन नियमों द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए कोई वित्तीय मंजूरी जारी की जाती है, तो इसमें मंजूरी का एक खंड जोड़कर संबंधित विभाग द्वारा निम्नानुसार संबंधित लेखा परीक्षा/भुगतान एवं लेखा अधिकारी को सूचित किया जाएगा।:

“यह संस्वीकृति सक्षम प्राधिकारी के अनुमोदन से जारी की जाती है। आंतरिक वित्त/एकीकृत वित्त की सलाह दिनांक..... के डायरी सं/यूओ सं..... द्वारा सूचित की गई थी।”

21. निरसन और व्यावृत्ति - (1) वित्तीय शक्तियों का प्रत्यायोजन नियमावली, 1978, का निम्नलिखित के द्वारा निरसन किया जाता है:

बशर्ते कि इस तरह का निरसन, वित्तीय शक्तियों का प्रत्यायोजन नियमावली 2024 के लागू होने से पहले किए गए किसी भी कार्य, जारी किए गए किसी भी आदेश, की गई कोई कार्रवाई या प्रयोग की गई किसी शक्ति पर प्रभाव नहीं डालेगा और इन नियमों के शुरू होने से पहले की गई सभी मंजूरी, आदेश, घोषणाएं या अन्य की गई कार्रवाई सतत रूप से जारी रहेंगी और इन नियमों के प्रारंभ होने के बाद भी क्रियाशील और लागू रहेंगी, जब तक कि ऐसी संस्वीकृति देने वाले या ऐसा आदेश जारी करने वाले या ऐसी कार्रवाई करने वाले प्राधिकारी द्वारा विशेष रूप से रद्द या निरस्त न किया जाए।:

बशर्ते कि सरकार के विशेष आदेशों के तहत किसी भी प्राधिकारी को दिए गए सभी प्रत्यायोजन तब तक लागू रहेंगे जब तक कि राष्ट्रपति द्वारा विशेष रूप से रद्द नहीं कर दिए जाते।

(2) निम्नलिखित पर इन नियमों में शामिल कुछ भी लागू नहीं होगा -

(क) रेल मंत्रालय और उस मंत्रालय के अधीनस्थ प्राधिकारी;

(ख) रक्षा सेवा अनुमानों के प्रभार्य व्यय के संबंध में रक्षा मंत्रालय और उस मंत्रालय के अधीनस्थ प्राधिकारी।

(ग) परमाणु ऊर्जा और अंतरिक्ष विभाग;

(घ) दूरसंचार विभाग;

(ङ) विदेश स्थित भारत सरकार के प्रतिनिधि जिनकी शक्तियां वित्त मंत्रालय के परामर्श से अलग से जारी नियमों या आदेशों के अनुसार निर्धारित की जाएंगी।

टिप्पणी 1 - रेल मंत्रालय, रक्षा मंत्रालय और उस मंत्रालय के अधीनस्थ अधिकारियों तथा परमाणु ऊर्जा विभाग, अंतरिक्ष और दूरसंचार विभाग को नियम 8 में प्रदान की गई तर्ज पर जहां तक संभव हो विनियोजन की अपनी प्राथमिक इकाइयों को सुयोजित करना आवश्यक है।

[फा. सं. 01(14)/2016-ई.II(ए)]

अविनाश के. नीलांकर, उप सचिव

उपाबंध-I
(नियम-8 देखें)

क्र.सं.	क्र.सं.	वस्तु-शीर्ष	विवरण / परिभाषाएं
(क) राजस्व व्यय			
वस्तु-श्रेणी I- कर्मचारियों को मुआवजा			
1	01	वेतन	इसमें एफआर 9(21) के अधीन यथा-परिभाषित सरकारी कर्मचारियों का वेतन, मानदेय और इंटर्न वृत्तिका शामिल होगी। इसमें राज्यों के प्रमुखों तथा अन्य उच्च गण्यमान्य व्यक्तियों की परिलब्धियां और भत्ते, सत्कार भत्ता तथा विभागीय कैदीन के कर्मचारियों को देय वेतन और एलटीसी छुट्टी का नकद भुगतान शामिल होगा।
2	02	मजदूरी	इसमें मजदूरों और कर्मचारियों की वर्तमान में आकस्मिक रूप से भुगतान की जाने वाली मजदूरी शामिल होगी।
3	05	पुरस्कार	इसमें सरकारी कर्मचारियों को उनके वेतन और भत्ते के अतिरिक्त योजना के अधीन प्राप्त होने वाले पुरस्कार शामिल होंगे। इसमें बोनस तथा हिंदी प्रतियोगिता आदि के नकद पुरस्कार भी शामिल होंगे।
4	06	चिकित्सा उपचार	इसमें सरकारी कर्मचारियों/ पेंशनरों की चिकित्सा प्रतिपूर्ति/ उपचार के लिए भुगतान की गई रकम शामिल होगी।
5	07	भत्ते	इसमें यथा-अनुप्रयोज्य महंगाई भत्ता, आवास किराया भत्ता, परिवहन भत्ता, विदेश भत्ता, नॉन प्रैक्टिसिंग भत्ता, प्रतिनियुक्ति (ड्यूटी) भत्ता, व्यक्तिगत वेतन, परिवार नियोजन भत्ता, विशेष प्रतिकर (पहाड़ी क्षेत्र) भत्ता, जनजातीय क्षेत्र भत्ता, कठिन क्षेत्र भत्ता, मुख्यालय भत्ता, समयोपरि भत्ता, बाल शिक्षा भत्ता, ट्यूशन शुल्क की प्रतिपूर्ति, राशन भत्ता, नकद में दिए जाने वाले राशन की लागत, आकस्मिकता भत्ता, वर्दी और वस्त्र भत्ता, मनोरंजन भत्ता, परियोजना भत्ता, विशेष प्रतिकर (दूरस्थ स्थल) भत्ता, खराब जलवायु भत्ता, धुलाई भत्ता, विशेष (ड्यूटी) भत्ता, रात्रि ड्यूटी भत्ता, जोखिम भत्ता, सुंदरबन भत्ता, नकद रखरखाव भत्ता, देखभाल भत्ता, स्पलिट ड्यूटी भत्ता और उपर्युक्त के अतिरिक्त अन्य कोई भत्ता जो सरकारी कर्मचारियों को उनके वेतन के अतिरिक्त देय हो।
6	08	छुट्टी यात्रा रियायत	इसमें एलटीसी नियम की हकदारी के अंतर्गत परिवहन के अन्य किसी साधन का किराया/ हवाई/ रेल/ बस किराया शामिल होगा।
7	09	प्रशिक्षण व्यय	इसमें प्रशिक्षण पर किया गया व्यय शामिल होगा जैसे- संदत्त शुल्क और प्रशिक्षण/ कार्यशालाओं में भाग लेने के लिए आकस्मिक खर्च शामिल होंगे, परंतु इसमें घरेलू/विदेश यात्रा खर्च पर किया गया व्यय शामिल नहीं होगा।
वस्तु-श्रेणी II- कर्मचारियों की सामाजिक सुरक्षा			
8	04	पेंशन प्रभार	इसमें सरकारी कर्मचारियों, संसद सदस्यों, स्वतंत्रता सेनानियों आदि को देय पेंशन और सभी प्रकार के उपदान के भुगतान आदि सहित सभी पेंशन लाभ शामिल होंगे। इसमें सेवा निधि अंशदान और अंशदायी भविष्य निधि में किया गया अंशदान, सेवानिवृत्ति/ मृत्यु, सेवा समाप्ति आदि के समय छुट्टी के बदले नकद

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			भुगतान शामिल होंगे। इसमें सरकारी कर्मचारियों के लिए राष्ट्रीय पेंशन प्रणाली (एनपीएस) के अधीन देय सरकार का योगदान भी शामिल होगा। तथापि, इसमें वृद्धावस्था पेंशन जैसा सामाजिक सुरक्षा व्यय शामिल नहीं होगा।
वस्तु-श्रेणी III- वस्तु एवं सेवाएं			
9	11	घरेलू यात्रा व्यय	इसमें सरकारी कर्मचारियों के भारत में सरकारी दौरों और स्थानान्तरण पर यात्रा व्यय शामिल होगा। इसमें भारत में यात्रा के लिए गैर-सरकारी सदस्यों के टीए/डीए पर होने वाला व्यय भी शामिल होगा। इसमें सेवानिवृत्ति के समय पेंशनभोगियों को देय ट्रांसफर टीए भी शामिल होगा।
10	12	विदेश यात्रा का व्यय	इसमें सरकारी कर्मचारियों के भारत के बाहर सरकारी दौरों और स्थानान्तरण पर होने वाला खर्च शामिल होगा। इसमें भारत के बाहर सरकारी दौरों पर गैर-सरकारी सदस्यों का टीए/डीए पर होने वाला व्यय भी शामिल होगा।
11	13	कार्यालय व्यय	इसमें कार्यालय स्थापना के रखरखाव के लिए किए जाने वाले सभी आवर्ती और गैर-आवर्ती आकस्मिक खर्च जैसे स्टेशनरी, डाक प्रभार, कूरियर प्रभार, टेलीफोन प्रभार, इंटरनेट प्रभार, केबल कनेक्शन प्रभार, बिजली प्रभार, जल प्रभार, सेवा करार, सुरक्षा, अल्प अवधि के लिए संविदा के आधार पर सेवानिवृत्त सरकारी सेवकों को रखने संबंधी व्यय, आउटसोर्स से आए कार्यालय परिचर, कार्यालय सहायक/ डेटा एंट्री ऑपरेटर्स (डीईओ), हाउस कीपिंग, वर्दी/ यूनिफॉर्म, गर्म एवं सर्द मौसम प्रभार, कीटनाशक नियंत्रण, रिफ्रेशमेंट, पुस्तकें और पत्रिकाएं, आदर-सत्कार व्यय जिसमें विदेशी शिष्टमंडल का आतिथ्य, उपहार एवं स्मृति चिन्ह और कार्यालय द्वारा आयोजित सम्मेलन/ कार्यशाला/ बैठकें शामिल होंगी तथा साथ ही अध्ययन सामग्री/ किट, जलपान, अध्ययन दौरे आदि से संबंधित सभी खर्च शामिल होंगे। इसमें कार्यालय उपस्कर, फर्नीचर और फिक्स्चर की खरीद भी शामिल होंगे जो सरकार द्वारा समय-समय पर यथा-निर्णीत सीमा (1.00 लाख रुपए या 3 वर्ष की उपयोगी जीवनावधि, इनमें से कोई एक) से अधिक नहीं होंगे। सरकार द्वारा समय-समय पर तय की गई समय-सीमा से अधिक के कार्यालय उपस्कर तथा फर्नीचर एवं फिक्स्चर को 'मशीनरी और उपस्कर' और 'फर्नीचर और फिक्स्चर' नामक संगत वस्तु शीर्ष के अंतर्गत 'पूँजीगत' व्यय के रूप में वर्गीकृत किया जाना चाहिए। तथापि, इसके उपयोग (कार्यालय या अन्यथा) के अतिरिक्त वाहनों की खरीद को 'मोटर वाहन' नामक संगत पूँजीगत वस्तु के अधीन 'पूँजीगत' व्यय के रूप में वर्गीकृत किया जाना चाहिए।
12	14	भूमि और भवनों के लिए किराया, दरें और कर	इसमें भवनों (भवनों के अतिरिक्त गैर-आवासीय या आवासीय या संरचनाएं) के किराए, नगरपालिका दरें और कर तथा किराए पर ली गई भूमि और भवनों के लिए पट्टा प्रभार, जिसका स्वामित्व सरकार को हस्तांतरणीय नहीं है, का खर्च शामिल होगा। तथापि, भूमि और भवनों के लिए पट्टा प्रभार, जिसका स्वामित्व सरकार को हस्तांतरणीय है, को 'भूमि' और 'भवन एवं संरचनाएं' नामक संगत वस्तु शीर्षों के अंतर्गत 'पूँजीगत' व्यय के रूप में वर्गीकृत किया जाएगा।
13	15	रॉयल्टी	इसमें पेटेंट, डिजाइन, ट्रेडमार्क, प्रिंट, प्रकाशन, संगीत आदि की रॉयल्टी पर खर्च शामिल होगा।

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14	16	मुद्रण और प्रकाशन	इसमें कीमती सामान, लेखापरीक्षा और लेखा रिपोर्टों, फॉर्म, स्टेशनरी, कार्यालय कोड, मैनुअल और अन्य दस्तावेज, ई-बुक्स, ई-मैगजीन, डिजिटल छपाई, पेन ड्राइव, सीडी आदि सहित समाचार-पत्र और मैगजीन की छपाई पर होने वाला खर्च शामिल होगा, परंतु इसमें प्रचार संबंधी सामग्री की छपाई पर व्यय शामिल नहीं होगा जिसे विज्ञापन और प्रचार के अधीन वर्गीकृत किया जाएगा।
15	18	अन्यों के लिए किराया	इसमें उपस्कर और अन्य विभिन्न मदों जैसे कार्यालय उपस्कर, परिवहन, कंप्यूटर और सहायक उपस्कर, संचार उपस्कर, एयर-कंडीशनिंग, हीटिंग और रेफ्रिजरेटिंग उपस्कर, सुरक्षा उपस्कर, प्रसारण और रिकॉर्डिंग उपस्कर, निर्माण उपस्कर, कृषि उपस्कर, बागवानी उपस्कर, चिकित्सा उपस्कर, फर्नीचर और फिक्स्चर को किराए पर लेने संबंधी व्यय शामिल होंगे। इसमें उपस्कर और अन्य मदों के लिए पट्टा शुल्क भी शामिल होगा, जिसका स्वामित्व सरकार को हस्तांतरणीय नहीं है। तथापि, उपस्कर और अन्य मदों के लिए पट्टा शुल्क, जिसका स्वामित्व सरकार को हस्तांतरणीय है, को संबंधित वस्तु शीर्षों के अधीन 'पूजीगत व्यय' के रूप में वर्गीकृत किया जाएगा।
16	19	डिजिटल उपस्कर	इसमें हार्डवेयर और सॉफ्टवेयर की खरीद/विकास, जहां व्यक्तिगत मद की लागत सरकार द्वारा समय-समय पर तय सीमा (एक लाख रुपए या तीन वर्ष का उपयोग समय, दोनों में से कोई एक) से अधिक न हो, पर राजस्व व्यय के रूप में वर्गीकृत किए जाने वाले खर्च शामिल होंगे। तथापि, यह सीमा प्रिंटर के लिए टोनर और कार्टेज जैसी उपभोग्य सामग्रियों पर लागू नहीं होगी, अर्थात् इन्हें राजस्व व्यय के अधीन वर्गीकृत किया जाएगा।
17	21	सामग्री और आपूर्तियां	इसमें विभिन्न प्रकार की आपूर्तियों, सामग्री और भंडार आदि जैसे चिकित्सा आपूर्तियां, शैक्षिक आपूर्तियां, कृषि आपूर्तियां, पशुधन आपूर्तियां, सफाई सामग्रियां, अस्पताल औषधियां एवं दवाएं, पशु औषधि, रसायन एवं उर्वरक, प्रयोगशाला आपूर्तियां, अतिरिक्त पुर्जे, कपड़े और तम्बू पर खर्च शामिल होंगे।
18	22	हथियार और गोला बारूद	इसमें पुलिस और अन्य अर्द्ध-स्थापनाओं पर हथियार और गोला-बारूद का राजस्व व्यय शामिल होगा।
19	23	राशन की लागत	इसमें कार्मिकों और केंद्रीय सशस्त्र पुलिस बलों को प्रदान किए जाने वाले राशन की खरीद पर व्यय शामिल होगा।
20	24	ईंधन एवं स्नेहक	इसमें पेट्रोल, तेल, स्नेहक तथा अन्य ईंधन जैसे सीएनजी, डीजल आदि पर व्यय शामिल होगा।
21	26	विज्ञापन और प्रचार	इसमें प्रिंट मीडिया, टीवी मीडिया या आउटडोर मीडिया या इंटरनेट या मोबाइल नेटवर्क या अन्य दृश्य-श्रव्य प्रचार या मेले और प्रदर्शनी जैसे विभिन्न मीडिया के माध्यम से विज्ञापन और प्रचार पर प्रचार सामग्री की बिक्री और मुद्रण के लिए एजेंटों को कमीशन सहित व्यय शामिल होंगे।
22	27	लघु सिविल तथा बिजली के कार्य	इसमें कार्यालय भवनों, आवासीय भवनों, अन्य भवनों के मामूली सिविल और बिजली के कार्यों की मरम्मत और रखरखाव पर व्यय तथा सीपीडब्ल्यूडी द्वारा रखरखाव (आरओएम) किए गए डीजल जेनसेट आदि के रखरखाव तथा प्रचालन

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			पर होने वाला व्यय शामिल होगा।
23	28	व्यावसायिक सेवाएं	इसमें सरकार को सेवाएं प्रदान करने के लिए व्यावसायिकों, परामर्शदाताओं, कलाकारों, बैंकों आदि की सेवाएं लेने पर होने वाला व्यय शामिल होगा, जिसमें कानूनी सेवाएं, परामर्श शुल्क, लेखा-परीक्षा शुल्क, शिक्षण और प्रशिक्षण शुल्क, कलाकारों को भुगतान, प्रश्न बनाने वालों या पर्यवेक्षकों या अतिथि वक्ताओं को पारिश्रमिक, सेवाएं प्रदान करने के लिए अन्य विभागों को भुगतान करना, विभागीय परीक्षा आयोजित करने के लिए एजेंसियों को किया जाने वाला भुगतान या व्यय शामिल है।
24	29	मरम्मत और रखरखाव	इसमें मशीनरी और उपस्कर, कार्यालय उपस्कर, अन्य कार्यात्मक उपयोग के लिए उपस्कर, कार्यालय उपयोग के लिए डिजिटल उपस्कर, कार्यात्मक उपयोग के लिए डिजिटल उपस्कर, कार्यालय के लिए फर्नीचर और फिक्सचर, अन्य कार्यात्मक उपयोग के लिए फर्नीचर और फिक्सचर, वाहन (कार्यालय/ कार्यात्मक उपयोग के लिए मोटर वाहन और गैर-मोटर वाहन जैसे साइकिल, रिकशा, छकड़ा-गाड़ी, ट्रॉली और नाव आदि), बुनियादी ढांचा परिसंपत्तियों (इसमें मामूली नागरिक और इलेक्ट्रिकल कार्य जैसे लाइनें, पुलों, रेलवे का रोलिंग स्टॉक, राजमार्ग, बंदरगाह, जहाज, वायुयान, हेलीकाप्टर, रडार, होवरक्राफ्ट, हवाई अड्डे या अन्य बुनियादी ढांचों पर निवारक और प्रचालनात्मक रखरखाव खर्च शामिल होगा), टूल और संयंत्र, हथियार और गोला-बारूद आदि जैसे उपकरणों की मरम्मत और रखरखाव (इसमें सभी रखरखाव संबंधी करार शामिल है) पर खर्च शामिल होंगे, लेकिन उन्नयन, मध्यावधि पुनर्वास, रेट्रोफिटिंग और/ या रिकंडिशनिंग का खर्च शामिल नहीं होगा।
25	39	बैंक और एजेंसी प्रभार	इसमें बैंक सेवा प्रभार, एजेंसी शुल्क, एमडीआर शुल्क, बैंकों को प्रत्यक्ष लाभ हस्तांतरण शुल्क और मौद्रिक लेनदेन करने वाले सुविधा शुल्क के लिए अन्य कोई शुल्क शामिल होंगे।
26	40	अवार्ड और पुरस्कार	इसमें सरकार द्वारा प्रतिष्ठित व्यक्तियों और संगठनों को दिए जाने वाले अवार्ड और पुरस्कार शामिल होंगे।
वस्तु -श्रेणी IV – सहायता और सहयोग			
27	31	सहायता अनुदान-सामान्य	इसमें वेतन के अतिरिक्त भुगतान के लिए जारी सहायता अनुदान और पूंजीगत परिसंपत्तियों का निर्माण भी शामिल होगा। इसमें कल्याण संबंधी गतिविधियों पर व्यय भी शामिल होगा।
28	32	अंशदान	इसमें सदस्यता से संबंधित अंतर्राष्ट्रीय या राष्ट्रीय संगठनों को किए गए अंशदान शामिल होंगे। इसमें कॉर्पस फंड्स के लिए स्वायत्त निकायों/ पीएसयू/ पीएसबी में किए गए हस्तांतरण शामिल नहीं होंगे।
29	33	सब्सिडी	इसमें सरकार की विभिन्न योजनाओं के अधीन जारी सब्सिडी शामिल होगी।
30	34	छात्रवृत्ति	इसमें विभिन्न संस्थानों या संगठनों या लाभार्थियों या व्यक्तियों को जारी की गई छात्रवृत्ति की रकम शामिल होगी।
31	35	पूंजीगत परिसंपत्तियों के निर्माण के लिए अनुदान	इसमें पूंजीगत परिसंपत्तियों के निर्माण के लिए भुगतान हेतु जारी अनुदान सहायता शामिल होगी। इसमें व्यवहार्यता अंतर निधियन (व्यवहार्यता अंतर निधियन योजना के अधीन चलने वाली परियोजनाओं पर व्यय) भी शामिल होगा।

क्र. सं.	क्र. सं.	वस्तु-शीर्ष	विवरण / परिभाषाएं
32	36	सहायता अनुदान - वेतन	इसमें वेतन के भुगतान के लिए जारी सहायता अनुदान शामिल होगा।
33	37	सहायता सामग्री और उपस्कर	इसमें मंत्रालयों या विभागों या अन्य सरकारों या संगठनों को हस्तांतरित सहायता सामग्री और उपकरणों का मूल्य शामिल होगा। इसमें अनुदान प्राप्त करने वाले निकायों को वस्तु के रूप में दिए गए अनुदान भी शामिल होंगे।
वस्तु -श्रेणी V - विविध राजस्व व्यय			
34	41	गुप्त सेवा व्यय	इसमें गुप्त सेवाओं पर खर्च शामिल होगा।
35	44	विनिमय से हानि	इसमें भारतीय रुपए में विदेशी मुद्रा के विनिमय की दर में अंतर के कारण होने वाला नुकसान शामिल होगा। विदेशी संसाधनों से प्राप्ति ऋण के समय विनिमय दर में अंतर के कारण होने वाले नुकसान और उसके भुगतान को भी इस वस्तु शीर्ष के अंतर्गत डेबिट किया जाएगा।
36	45	ब्याज भुगतान	इसमें पूंजी पर ब्याज का भुगतान और ऋणों पर छूट शामिल होगी।
37	49	अन्य राजस्व व्यय	इसमें विवेकाधीन अनुदान से भुगतान, अन्य छूट, शुल्क और जुर्माना, सीमा शुल्क मुआवजा, प्रतिबद्धता शुल्क, उपहारों का नोशनल मूल्य, अधिकारियों के आवासों के लिए खरीदे गए/आपूर्ति किए गए समाचार-पत्रों की प्रतिपूर्ति तथा सरकारी कर्मचारियों के लिए ब्रीफकेश/महिलाओं के लिए पर्स की खरीद/प्रतिपूर्ति आदि शामिल हैं। अन्य कोई व्यय जिसे इन निर्दिष्ट वस्तु शीर्षों में से किसी के अधीन वर्गीकृत नहीं किया जा सकता, को इस शीर्ष में से डेबिट किया जाएगा। इसमें उन योजनाओं, उप-योजनाओं/ संगठनों का व्यय भी शामिल होगा जिन्हें अन्यत्र वर्गीकृत नहीं किया गया है।
(ख) पूंजीगत व्यय (परिसंपत्तियां)			
वस्तु- श्रेणी VI- गैर-वित्तीय परिसंपत्तियां (अचल और अमूर्त परिसंपत्तियां)			
38	51	मोटर वाहन	इसमें सड़क पर चलने वाली बस, कार, ट्रक, मोटरसाइकिल जैसी मोटर वाहनों की खरीद, शामिल होगी चाहे उनका उपयोग जो भी हो।
39	52	उपस्कर और औजार	इसमें मोटर वाहन और आईसीटी उपस्कर, बिजली और इलेक्ट्रॉनिक उपस्कर, चिकित्सा उपस्कर, सटीक और ऑप्टिकल उपस्कर, घड़ी और क्लॉक, संगीत वाद्ययंत्र और खेल के सामान आदि के अतिरिक्त अन्य मशीनरी और उपस्कर की खरीद शामिल होगी, जिसका मूल्य एक लाख रुपए से अधिक हो या जिसका तीन वर्षों का उपयोग समय हो, दोनों में से किसी एक को इस शीर्ष के अधीन बुक करना आवश्यक होगा।
40	71	सूचना, कंप्यूटर, दूरसंचार (आईसीटी) उपस्कर	इसमें सूचना, कंप्यूटर, कंप्यूटर दूरसंचार (आईसीटी) उपस्कर, अर्थात् कंप्यूटर हार्डवेयर और दूरसंचार यंत्र (कंप्यूटर/लैपटॉप, प्रोजेक्टर आदि) तथा कंप्यूटर सॉफ्टवेयर जिसका मूल्य सीमा से अधिक हो (एक लाख रुपए या तीन वर्ष का उपयोग समय, दोनों में से कोई एक) तथा इलेक्ट्रोमैग्नेटिक स्पेक्ट्रम जिसका उपयोग ध्वनि, डेटा और टेलीविजन के प्रसारण में किया जाता है, की खरीद शामिल होगी।
41	72	भवन और संरचनाएं	इसमें कार्यालय भवन, आवासीय भवन, अन्य भवन और संरचनाएँ जैसे अस्पताल, प्रयोगशालाएँ, सभागार, लाइट हाउस, आश्रय आदि, सार्वजनिक स्मारक जैसे

क्र. सं.	क्र. सं.	वस्तु-शीर्ष	विवरण / परिभाषाएं
			प्रतिमाएँ, सार्वजनिक स्थानों पर स्थापित फव्वारे और भूमि सुधार शामिल होंगे।
42	73	ढांचागत परिसंपत्तियां	इसमें सड़कें, पुल, सुरंगें, सिंचाई परियोजनाएं, विद्युत परियोजनाएं, खेल अवसंरचना, जल और सीवेज परियोजनाएं, रेलवे परिसंपत्तियां, जहाजों, बंदरगाहों, उपग्रहों, सैटेलाइट लॉन्च विहकल, हवाई अड्डे, हवाई जहाज, मोटर नौकाएं, रेलवे लोकोमोटिव और रोलिंग स्टॉक, अन्य ढांचागत परियोजनाएं (केबल लाइनें, सीवेज सिस्टम, वर्षा जल संचयन, सौर प्रणाली, दूरसंचार टॉवर, ट्रांसमिशन लाइनें और बिजली टॉवर आदि) जैसी अवसंरचनात्मक परिसंपत्तियों की खरीद शामिल होगी।
43	74	फर्नीचर और फिक्सचर	इसमें कार्यालय उपयोग और कार्यात्मक उपयोग के लिए थ्रेशोल्ड लिमिट से अधिक फर्नीचर और फिक्सचर की खरीद पर व्यय (1.00 लाख रुपए से अधिक या उपयोगी जीवन के 3 वर्ष, दोनों में से कोई एक) शामिल होगा।
44	75	हथियार और गोला बारूद (पूंजीगत)	इसमें पूंजी प्रकृति के हथियारों और गोला-बारूद की खरीद शामिल होगी।
45	76	विरासत परिसंपत्तियों और एन.ई.सी. का उन्नयन/ खरीद	इसमें 1/- रुपए के नाममात्र मूल्य पर परिसंपत्ति रजिस्टर में मान्यता-प्राप्त और दर्ज विरासत परिसंपत्तियों का पुनर्वास, जीर्णोद्धार, रेट्रोफिटिंग और उन्नयन शामिल होगा जो 'अन्यत्र वर्गीकृत नहीं' है। इसमें ललित कला तथा सांस्कृतिक एवं पुरातात्विक महत्व की वस्तुओं की खरीद पर व्यय भी शामिल होगा।
46	77	अन्य अचल परिसंपत्तियां	इसमें लाइब्रेरी की पुस्तकें एवं प्रकाशन, वृक्ष, फसलें और पौधे जैसी अन्य अचल संपत्तियों की खरीद शामिल होगी, जिनका प्राकृतिक विकास और पुनर्जनन संस्थागत यूनितों के सीधे नियंत्रण में होता है, गैर-मोटर वाहन जैसे साइकिल, रिक्शा, छकड़ा, ट्रॉली, नाव आदि।
47	78	भूमि	इसमें भूमि जिसमें मिट्टी की ऊपरी परत सहित जमीन, कार्यालय और आवासीय भवन के लिए भूमि तथा अन्य संबद्ध सतही जल (जलाशय, झीलें, नदियां और अन्य अंतर्देशीय जल) शामिल है, जिस पर मालिकाना हक जताया जा सकता है।
48	79	भूमि के अतिरिक्त गैर-उत्पादित परिसंपत्तियां	इसमें भूमि की सतह पर या भूमिगत खनिज और ऊर्जा भंडार शामिल होंगे, जिनमें तेल, प्राकृतिक गैस, कोयला, धातु के अयस्क जैसे लौह, गैर-लौह और कीमती धातु के अयस्क), गैर-धातु खनिज भंडार (पत्थर की खदान, मिट्टी और रेत के गड्ढे, रासायनिक और उर्वरक खनिज भंडार, और नमक, क्वार्ट्ज, जिप्सम, प्राकृतिक मणि पत्थर, डामर, बिटुमेन और पीट सहित) जल संसाधन, केवल एक बार पैदावार देने वाले और बार-बार पैदावार देने वाले पौधे जिनके लिए स्वामित्व अधिकार दिया जाता है, लेकिन जिसके लिए प्राकृतिक विकास या पुनरुत्पादन किसी भी संस्थागत इकाइयों के प्रत्यक्ष नियंत्रण, जिम्मेदारी और प्रबंधन के अधीन नहीं है उदाहरण के लिए अछूते जंगल और मत्स्य पालन जिनका व्यावसायिक रूप से शोषण किया जा सकता है।
49	80	अमूर्त परिसंपत्तियां	इसमें कॉपी राइट, पेटेंट, साख, बौद्धिक संपदा आदि पर किया गया व्यय शामिल होगा।

वस्तु-श्रेणी VI- वित्तीय परिसंपत्तियां			
50	54	निवेश	इसमें सरकार द्वारा शेयरों की खरीद और इक्विटी पर किया गया निवेश, प्रतिभूतियों में निवेश, सावधि और टर्म डिपॉजिट में निवेश, अन्य निवेश शामिल होंगे।
51	55	ऋण और अग्रिम	इसमें सरकार द्वारा दिए गए ऋण और अग्रिम शामिल होंगे।
52	56	उधार की अदायगी	इसमें सरकार द्वारा उधारी का पुनर्भुगतान शामिल होगा।
53	57	अभिदान	इसमें पूंजीगत स्वरूप के सरकार द्वारा दिए गए अभिदान शामिल होंगे।
54	60	अन्य पूंजीगत व्यय	इसमें अन्य सभी पूंजीगत व्यय शामिल होंगे जिन्हें उपरोक्त किसी भी पूंजी वस्तु शीर्ष में वर्गीकृत नहीं किया जा सकता है।
(ग) - लेखा समायोजन			
वस्तु-श्रेणी VII- लेखा समायोजन			
55	43	उचंत	इसमें खाते के अंतिम शीर्ष के अधीन समायोजन के लिए पूर्ण विवरण के अभाव में उचंत शीर्षों के अंतर्गत रखी गई रकम शामिल होगी।
56	61	मूल्यहास	इसमें वाणिज्यिक विभागों द्वारा संपत्ति पर लगाया गया मूल्यहास शामिल होगा।
57	62	रिजर्व	इसमें भंडार के उपबंध शामिल होंगे।
58	63	अंतर खाता अंतरण	इसका उपयोग एक शीर्ष से दूसरे शीर्ष में रकम के हस्तांतरण के लिए किया जाएगा।
59	64	हानियों को बट्टे खाते में डालना	इसमें अपरिवर्तनीय ऋण, व्यापार हानि को बट्टे खाते में डालना शामिल होगा।
60	69	प्राप्तियां घटाएं	इसमें प्राप्तियों को कम करके समायोजित की गई प्राप्ति शीर्ष से भुगतान की गई रकम शामिल होगी।
61	70	वसूलियां घटाएं	इसका प्रयोग व्यय के घटने से अधिक भुगतान को समायोजित करने के लिए किया जाएगा।
टिप्पण: परिसंपत्तियों के सुधार/ उन्नयन पर व्यय, जिसमें परिसंपत्तियों का पुनर्वास, पुनरुद्धार, पुनर्निर्धारण और भूमि, भवन, उपस्कर और अन्य गैर-वित्तीय परिसंपत्तियों का पट्टा शुल्क शामिल हैं, जिसका स्वामित्व सरकार को हस्तांतरणीय होगा, को संगत परिसंपत्तियों के सामने वस्तु शीर्ष श्रेणी - पूंजीगत व्यय (परिसंपत्ति) में दर्ज किया जाएगा।			

उपाबंध-II

(नियम 12 देखें)

व्यय करने के लिए सामान्य शर्तें

- (1) भारत सरकार के विभागों को सौंपी गई शक्तियों का प्रयोग राष्ट्रपति के नाम पर औपचारिक मंजूरी जारी करके किया जाना है, ऐसी मंजूरी को संविधान के अनुच्छेद 77 के अधीन ऐसा करने के लिए अधिकृत अधिकारियों द्वारा प्रमाणित किया जाता है।
- (2) इन शक्तियों का प्रयोग वित्त मंत्रालय और अन्य नोडल मंत्रालयों/विभागों द्वारा समय-समय पर जारी किए गए ऐसे नियमों, आदेशों या प्रतिबंधों के अधीन किया जाना चाहिए और वित्त मंत्रालय द्वारा जारी किए गए अर्थव्यवस्था निर्देश, राजकोषीय संहिताएं और प्रक्रियाएं और वर्ष के लिए बजटीय आवंटन के भीतर की सीमा वित्तीय सीमाएं सामान्य वित्तीय नियमों, एफआर और एसआर के प्रावधानों के अनुसार होनी चाहिए।

- (3) किसी प्राधिकारी द्वारा अपनी शक्तियों से अधिक आपातकालीन स्थिति में पहले से ही किया गया व्यय अनियमित व्यय माना जाना चाहिए। आकस्मिक परिस्थितियों में किसी भी अनियमित व्यय को वित्तीय सलाहकार की सहमति और प्रशासनिक सचिव के अनुमोदन से *कार्योत्तर मंजूरी* जारी करके नियमित किया जाना चाहिए। तथापि, इन शक्तियों का प्रयोग उन क्षेत्रों में नहीं किया जाना चाहिए जहां शक्तियां मंत्रिमंडल के पास निहित हैं।
- (4) जहां तक व्यय के मामलों का संबंध है, अधीनस्थ प्राधिकारी पूंजीगत व्यय के संबंध में उन्हीं वित्तीय शक्तियों का प्रयोग कर सकते हैं जैसा कि वे राजस्व व्यय के संबंध में कर सकते हैं, उन वस्तुओं को छोड़कर संबंधित केंद्रीय सरकार के विभाग राजस्व व्यय द्वारा जहां शक्तियां विशेष रूप से के सीमित हो सकती हैं।
- (5) अपने पद के अतिरिक्त किसी पद के वर्तमान कर्तव्यों को निभाने के लिए नियुक्त अधिकारी पद के पूर्ण पदाधिकारी में निहित वित्तीय शक्तियों का प्रयोग कर सकता है।
- (6) असामान्य व्यय को मंजूरी देने की शक्तियों का प्रयोग करते समय, केंद्रीय सरकार के विभागों को उचित सावधानी बरतनी चाहिए और नई लाइनों या नए प्रकार की वस्तुओं पर व्यय की वृद्धि को प्रतिबंधित करना चाहिए।
- (7) विधिक प्रभारों पर व्यय आम तौर पर केवल विधि मंत्रालय की पूर्व सहमति से ही किया जाएगा, उन आरोपों को छोड़कर, जिनकी दरें विधि मंत्रालय द्वारा समय-समय पर अधिसूचित की जाती हैं।
- (8) वाहन किराये पर व्यय के लिए वित्तीय सीमाएं और दिशानिर्देश वित्त मंत्रालय द्वारा जारी सीमा निर्देशों के अनुसार होंगे और समय-समय पर संशोधित होंगे।
- (9) कार्यालय आवास और आवासीय उद्देश्यों के लिए भवनों को किराये पर लेना - आम तौर पर, केंद्रीय सरकार के विभागों को केंद्रीय लोक निर्माण विभाग/संपदा निदेशालय/ आवासन और शहरी कार्य मंत्रालय के परामर्श से किराये पर आवास लेना होता है। जहां भी आवासन और शहरी कार्य मंत्रालय द्वारा सामान्य पूल आवास प्रदान किए जाते हैं, वहां विभागों द्वारा किराये का सहारा नहीं लिया जा सकता है। किराए की तर्कसंगतता, आवास का क्षेत्र, किराये की अवधि केंद्रीय लोक निर्माण विभाग/संपदा निदेशालय/ आवासन और शहरी कार्य मंत्रालय के दिशानिर्देशों के अनुसार होनी चाहिए। कार्यालय और आवासीय उद्देश्यों के लिए विदेश में आवास किराए पर लेने के लिए, किराए की सीमा विदेश मंत्रालय द्वारा उस मंत्रालय के वित्तीय सलाहकार के परामर्श से तय की जा सकती है।
- (10) सरकारी उपयोग के लिए आवश्यक भूमि का अधिग्रहण जीएफआर में उल्लिखित प्रावधानों और प्रासंगिक नियमों और अधिनियम, जैसा भी मामला हो, के अनुसार किया जाएगा। हालाँकि, केंद्रीय सरकार के विभाग भूमि अधिग्रहण कर सकते हैं, तथापि, इस उद्देश्य के लिए एक अलग बजट स्वीकृत हो। ऐसी खरीदारी केंद्रीय लोक निर्माण विभाग/संपदा निदेशालय/ आवासन और शहरी कार्य मंत्रालय से प्रमाण पत्र प्राप्त करने के अधीन होगी कि इस उद्देश्य के लिए कोई केंद्रीय सरकार की भूमि उपलब्ध नहीं है। भूमि की खरीद के लिए भुगतान की जाने वाली प्रस्तावित कीमत की तर्कसंगतता निर्धारित करने के लिए सरकार के संबंधित विभागों द्वारा केवल आवासन और शहरी कार्य मंत्रालय / केंद्रीय लोक निर्माण विभाग या संबंधित राज्य सरकारों के सक्षम अधिकारियों के परामर्श से निजी पार्टी से भवनों के साथ या उसके बिना भूमि की सभी खरीद की जाएगी।
- (11) इन प्राधिकरणों से ईष्टतम लाभ प्राप्त करने के लिए, केंद्रीय सरकार के विभागों को न केवल सौंपी गई शक्तियों का पूरा उपयोग करना चाहिए, बल्कि बाद की आवश्यकताओं से मेल रखने के लिए अपने अधीनस्थ संगठनों को शक्तियां पुनः प्रत्यायोजित करनी चाहिए। ऐसे पुनः प्रत्यायोजनों की पूर्ण समीक्षा कम से कम तीन वर्ष में एक बार की जानी चाहिए।

MINISTRY OF FINANCE
(Department of Expenditure)
NOTIFICATION

New Delhi, the 22nd March, 2024

S.O. 1543(E).— In pursuance of clause (3) of article 77 of the Constitution, the President hereby makes the following rules, namely:—

1. Short title and commencement.—(1) These rules may be called the Delegation of Financial Powers Rules, 2024.

(2) They shall come into force with effect from the 1st day of April, 2024.

2. Power to Relax.— The President being satisfied that it is necessary or expedient so to do may, by general or special order, -

- (a) relax all or any provisions of these rules in relation to any authority;
- (b) delegate to any authority powers in addition to the powers delegated under these rules;
- (c) reduce the powers delegated to any authority to such extent as may be specified in the order;
- (d) impose conditions in addition to those specified by these rules; and
- (e) withdraw from any authority all or any of the powers delegated under these rules.

3. Definitions.—(1) In these rules, unless the context otherwise requires –

- (a) **“Administrator”** means an Administrator of a Union territory, by whatever name designated, appointed under Article 239 of the Constitution;
- (b) **“Annexure”** means the Annexure appended to these rules;
- (c) **“Appropriation”** means the assignments of funds to defray charges in respect of services indicated voted or charged section;
- (d) **“Competent Authority”** means, in respect of the power to be exercised under any of these rules, the President or such other authority to which the power is delegated by or under these rules, or any other general or special rules or orders issued by the Government of India;
- (e) **“Department of the Government of India”** means any of the Ministries, Departments, Secretariats and Offices as notified from time to time and listed in the First Schedule to the Government of India (Allocation of Business Rules) and the Vice-President’s Secretariat;
- (f) **“Finance Ministry”** means the Department of Expenditure, Ministry of Finance of the Government of India:

Provided that in any Department of the Government of India where the Scheme of Integrated Financial Adviser is in force, the Integrated Financial Adviser of that Department, will, subject to supervision by Finance Ministry, exercise all or any of the powers delegated by Finance Ministry.

- (g) **“Head of the Department”** means an authority or person (not below the rank of Deputy Secretary to the Government of India and equivalent), declared by the Department concerned, in the Government of India, as a Head of the Department (HoD) in relation to an identifiable establishment or establishments to exercise the financial powers delegated to him under these rules;
- (h) **“Head of Office”** means a Gazetted Officer designated as such, subordinate to Administrators and Heads of Departments;
- (i) **“Ministry of Finance”** means the Departments concerned with the subject matter in the Ministry of Finance;
- (j) **“Projects”** means one-time expenditure resulting in creation of capital assets or otherwise, which could yield financial or economic returns or both and such projects may either be separate or part of an approved Scheme;
- (k) **“Re-appropriation”** means transfer, by a Competent Authority, of funds from one primary unit of appropriation to another to meet additional expenditure within the same Section (Revenue Section and Capital Section) of the grant or Appropriation;
- (l) **“recurring expenditure”** means expenditure which is incurred at periodical intervals for the same purpose and the expenditure other than recurring expenditure is non-recurring expenditure;
- (m) **“Schemes”** means programmes through which Departments of the Government of India spend resources for delivering goods or, services or both.

(2) The terms and expressions used in these rules and not defined here but defined in the General Financial Rules shall have the meanings respectively assigned to them in the said General Financial Rules.

4. **Provision of funds by Parliament.** -After the Appropriation Bill is passed by Parliament and assented to by the President, the amounts so authorised become available to the concerned Departments of the Government of India to meet sanctioned expenditure.

5. **General conditions on powers to sanction expenditure.**-(1) No Authority shall sanction expenditure or advances without the previous consent of the Finance Ministry if it involves the introduction of a new principle or practice likely to lead to increased expenditure in future.

(2) A Subordinate Authority shall exercise the power to sanction expenditure subject to any general or special order or direction which the authority delegating or re-delegating such power may issue or prescribe from time to time.

6. **Residuary financial powers.**-All financial powers, not specifically delegated to any authority by these rules including creation and abolition of posts, shall vest in the Finance Ministry.

7. **Sanction of expenditure.**-(1) All expenditure shall require both, sanction and Appropriation. Expenditure can be incurred against a sanction only when funds are made available to meet the expenditure or liability by valid appropriation or Re-appropriation.

(2) A sanction to recurring expenditure or liability becomes operative when funds to meet the expenditure or liability of the first year are made available by valid Appropriation or Re-appropriation or by an advance from the Contingency Fund, as the case may be, and remains effective for each subsequent year subject to appropriation in such years and also subject to the terms of the sanction.

8. **Primary unit of appropriation.**-(1) A grant or Appropriation for charged expenditure is distributed by standard Object Heads under which it shall be accounted for and each such standard Object Head, against which the provision for expenditure appears, constitutes a primary unit of appropriation. The primary unit of appropriation is the lowest unit of accounting classification denoting the objects of expenditure.

(2) The primary unit may include provision for both voted and charged expenditure and in that case the amount of each is shown separately.

(3) The primary units of appropriation or standard Object Heads shall be as specified by Finance Ministry from time to time. A list of standard Object Head is at Annexure-I.

(4) The Finance Ministry may add, delete or amend the primary units of appropriation or prescribe an entirely different set of such units.

(5) The departments of the Government of India shall keep in view the following with regard to the numeric codification for preparation of the Detailed Demands for Grants, namely:-

- (i) the number of tiers of classification in the Detailed Demands for Grants shall be the standard six tiers indicated in the table below:

Sl. No.	Type of Head	Codification
(1)	(2)	(3)
1.	Major Head	-4 digits(Function)
2.	Sub-major Head	-2 digits(Sub-function)
3.	Minor Head	-3 digits(Programme)
4.	Sub-head	-2 digits(Scheme)
5.	Detailed Head	-2 digits(Sub-scheme)
6.	Object Head	-2 digits(Primary unit of Appropriation or Object Head)

(ii) the numeric code numbers assigned by the Controller General of Accounts for Major, Sub-major, Minor Heads, Sub-heads and Detailed Heads for the Union and States shall be followed in the Detailed Demands for Grants;

(iii) the distinction between Revenue and Capital Expenditure shall be as defined in the Government Accounting Rules and the General Financial Rules.

9. **Allotment of Funds.**—The Departments of Government of India or authority on whose behalf a grant, or Appropriation for charged expenditure is authorised by Parliament shall distribute the sanctioned funds, where necessary, among the controlling and disbursing officers subordinate to it.

10. **Appropriation and Re-Appropriation – General Restrictions.**—

(1) Save with prior approval of the Parliament, funds shall not be appropriated or re-appropriated to meet expenditure on a New Service or New Instrument of Service (NS or NIS) not contemplated in the budget as approved by Parliament. For deciding whether a case relates to a New Service or New Instrument of Service and for determining whether prior approval of Parliament is required or it is to be reported to Parliament along with the next batch of supplementary demands, the financial limits prescribed by the Budget Division, Department of Economic Affairs, from time to time shall be referred to.

(2) Funds shall not be appropriated or re-appropriated to meet expenditure which has not been sanctioned by an authority competent to sanction it.

(3) Funds shall not be appropriated or re-appropriated to any work which has not received administrative approval and technical sanction as prescribed by Government of India from time to time.

(4) Funds provided for charged expenditure shall not be appropriated or re-appropriated to meet voted expenditure and funds provided for voted expenditure shall not be appropriated or re-appropriated to meet charged expenditure.

(5) No Re-appropriation shall be made from one grant or Appropriation for charged expenditure to another Grant or Appropriation for charged expenditure.

(6) No Re-appropriation can be made from Capital to Revenue Section of the Grant or vice versa.

(7) No Re-appropriation can be made from an appropriation already augmented through a Supplementary Demand for Grant passed by the Parliament or under the provisions of this rule.

(8) No Re-appropriation can be made from savings under an activity for which a Contingency Fund Advance has already been obtained during the course of the financial year.

Powers of Administrative Ministries or Departments

(9) Subject to the provisions above, Chief Accounting Authorities of Administrative Ministries or Departments shall have the following powers, namely:—

- (i) To augment the provisions of the heads 'Salaries', 'Allowances', 'Wages', 'Pensionary Charges', 'Medical Expenses' and 'Rent, Rates and Taxes for Land and Buildings' through Re-appropriation.
- (ii) To re-appropriate funds from the Object head 'Salaries' to the Object head 'Salaries' across the schemes.
- (iii) To augment provisions already approved by Parliament through the Supplementary Demands for Grants.
- (iv) To re-appropriate funds from lump-sum provision for northeast areas to concerned schemes. However, this delegation of powers is limited to re-appropriation of funds from lump-sum provision to the scheme for the benefit of Scheme or programs in the northeast areas alone.
- (v) To appropriate or re-appropriate to any work, to cover excess of expenditure over authorised sanctioned financial limits up to 20 %, subject to such excess expenditure being approved by the Competent Authority.
- (vi) To augment a budget provision, under any line item ending at an object head, to such limits permitted by Ministry of Finance through its various specific or general orders issued from time to time.
- (vii) Ministries or Departments are required to exercise the powers delegated under these rules for re-appropriation of funds in consultation with the respective Financial Advisors, who shall ensure that the provisions of these rules are strictly adhered to.

Cases requiring prior approval of Ministry of Finance

(10) Notwithstanding anything contained in this rule, except with the previous consent of the Budget Division with concurrence of Secretary (Expenditure):—

- (i) No Re-appropriation of funds shall be carried out to meet expenditure in the Revenue Section from savings under grants-in-aid to States or Union territories.
- (ii) No Re-appropriation of funds shall be made between Capital Outlay and loans or vice-versa, in Capital Section;
- (iii) No Re-appropriation of funds shall be made from 'Salaries' or 'Allowances' head to any other "primary unit of appropriation".
- (iv) No Re-appropriation shall be made from provisions made for Externally Aided Projects (EAPs) to Non-Externally Aided Projects.

- (v) No Re-appropriation shall be made from and to the provision for Secret Service Expenditure. In case of augmentation by 25% or more of the original provision, prior approval of C&AG would also be required.
- (vi) No Re-appropriation shall be made from the primary unit "Buildings and Structures/ Infrastructure Assets/ Other Fixed Assets" to any other unit.
- (vii) No Appropriation or Re-appropriation shall be made to any work, to cover excess of expenditure over authorized financial limits beyond 20%.
- (viii) No Re-appropriation having the effect of augmenting a budget provision, under any line item ending at an object head, shall be made beyond the limits prescribed by the Ministry of Finance through its various specific or general orders issued from time to time.
- (ix) No Re-appropriation of funds to a head from which funds were previously redirected or re-appropriated to another head.

11. **Indents, contracts and purchases.**—(1) Subject to the provisions of these rules and the provisions of the General Financial Rules, governing the procurement of goods and services, a Department of the Government of India shall have full powers to sanction expenditure for purchases and for execution of contracts.

(2) The powers under this rule shall be exercised by the Secretary of the Department concerned up to rupees one hundred crores for open or limited tender contracts,

(3) The powers under this rule shall be exercised by the Secretary of the Department concerned up to rupees twenty-five crores for negotiated or single tender or proprietary contracts and agreements.

(4) Contracts or purchases, the amount of which exceeds the value stated in sub-rule (2) and (3) of this rule, in the categories stated, shall require the approval of the Minister in charge of the Department.

(5) Subject to the provisions of these rules, Secretaries of the Departments of Government of India may, by general or special order, confer powers not exceeding those vested in them as specified in Sub-rule (2) and (3) of this rule and Rule 13 upon an Administrator or Head of the Department or any other authority subordinate to him in consultation with the Financial Advisor of the Department or Ministry.

(6) Notwithstanding anything contained in sub-rules (1), (2), (3) and (4), in cases where powers to award contract or purchase or consultancy in a Project or Scheme has been considered and allowed by Public Investment Board (PIB) or Expenditure Finance Committee (EFC) or Cabinet, as the case may be, such cases will be processed as per the financial limits laid down for sanction of such Schemes or Projects by that Authority.

12. **Powers of Subordinate Authorities.**—(1) Subject to the provisions of these rules, the Departments of the Government of India, shall, in case of the Appropriation and Re-appropriation, have full powers for incurring revenue and capital expenditure.

(2) A Department of the Central Government may, by general or special order, confer powers, not exceeding those vested in that Department, upon an Administrator or Head of Department or any other authority subordinate to the Department in respect of any matter covered by these rules, in consultation with the Internal Financial Adviser:

Provided that no power under this sub-rule shall be re-delegated by the Department in respect of -

- (a) Rule 10-Re-appropriation of funds;
- (b) Rule 15- Waiver of recovery of overpayment made to Government servants; and
- (c) Rule 16- appraisal and approval of Schemes or Projects.

(3) The Administrator or Head of the Department referred to in sub-rule (2) may, by an order in writing, authorise a Gazetted Officer serving under him to exercise to such extent, as may be specified in that order, all or any of the powers conferred on such Administrator or Head of the Department under sub-rule (2). The Administrator or Head of the Department shall, however, continue to be responsible for the correctness, regularity and propriety of the decisions taken by the Gazetted Officer so authorised.

(4) Departments of the Government of India Administrators and Heads of the Departments shall have the power to declare any Gazetted Officer subordinate to them as the Head of the Office for the purpose of these rules:

Provided that the Head of Office shall exercise such powers as delegated by the Department, Administrator or Head of Department and as provided in the rules for the time being in force:

Provided further that not more than one Gazetted Officer shall be declared as Head of Office in respect of the same office or establishment, unless such office or establishment is distinctly separate from one another.

(5) Any authority empowered by or under these rules to incur revenue or capital expenditure shall exercise such powers subject to the provisions contained in the General Financial Rules, subsidiary instructions and orders on the subject issued by Finance Ministry including restrictions and scales, issued from time to time by the concerned Department and General Conditions as given in the Annexure-II.

(6) The power delegated under these rules can also be exercised for a validation of an action already taken or expenditure or liability already incurred even when the authority validating the action or expenditure or liability, as the case may be, had no competence to do so at the time the action was taken or expenditure or liability was incurred.

13. **Powers of Subordinate Authorities to write off loss.**—The power of Subordinate Authorities to write off losses shall be as per the conditions and limits as may be specified by the Finance Ministry from time to time.

14. **Insurance of Government property.**— Government property, both movable and immovable, shall not be insured and no Subordinate Authority shall undertake any liability or incur any expenditure in connection with the insurance of such property without the previous consent of the Finance Ministry, except in the cases where relaxation is provided by that Ministry from time to time.

15. **Waiver of recovery of overpayment made to Government servants.**—(1) A Department of Government of India, an Administrator and any other Subordinate Authority to the Department, to whom powers may be delegated by or under special order of the President, may waive the recovery of an amount found to have been overpaid mistakenly to a Government servant, in excess of their entitlement, subject to the following conditions, namely: -

- (i) the amount disallowed has been drawn by the Government servant concerned under a reasonable belief that he was entitled to it; and
- (ii) if, in the opinion of the aforesaid authority –
 - (a) recovery will cause undue hardship; or
 - (b) recovery is impossible.

(2) A Department of Government of India may waive recovery of overpayment upto Rs. 2,00,000/- in the case of each individual with the concurrence of Financial Advisers of the Department. Proposals for waiver of recovery of amount greater than Rs. 2,00,000/- in each case shall be referred to the Finance Ministry for concurrence.

(3) For the cases of waiver of recovery, the Departments of the Government of India will examine whether over payment has been made on account of fraud, misrepresentation, collusion, favouritism, negligence or carelessness on the part of those responsible for over payments and the employees who benefitted from such actions. All proposals of waiving of recovery will be accompanied by a report in this regard duly approved by the disciplinary authority.

16. **Expenditure on Schemes or projects.**— (1) Without prejudice to the provisions of rule 12, a Department of the Government of India may sanction expenditure on any scheme, project, as per the powers delegated from time to time by the Finance Ministry, subject to its outlay having been approved by the Competent Authority in accordance with the appraisal and approval process prescribed by the Finance Ministry from time to time and the power of appraisal and approval under this rule shall not be delegated.

(2) In cases where the award of contract or purchase or consultancy is inseparably linked with the Scheme, such expenditure will be processed as per the financial limits laid down for sanction of such Schemes or projects by the authority competent to approve such Schemes or Projects.

17. **Grants-in-aid, loans, etc.**—Departments of the Government of India and Administrators shall have full powers to sanction grants in aid including scholarships and loans:

Provided that, –

- (a) such grants in aid including scholarships are in accordance with the rules or principles prescribed with the previous consent of the Finance Ministry and a certificate to that effect is included in the sanction;
- (b) the rate of interest on a loan and the period of payment thereof are fixed with the previous consent of the Ministry of Finance unless the rate of interest on such loan and the period of repayment thereof are prescribed in any general or special order of the Department of the Government of India.

18. **Trading operations.**— Notwithstanding anything contained in these rules, all proposals-

- (a) for the purchase of commodities not intended for Government consumption, but for sale or issue to the public, State governments or any other agency;
- (b) for fixing of prices in respect of direct trading operations of Government; and
- (c) from Government companies and undertakings which may be referred to the Government for fixation of prices for their products or stocks,

shall be referred to the Ministry of Finance for concurrence before approval:

Provided that proposals under clause (a) and (b), may not be referred to the Ministry of Finance for concurrence, if the value of the transaction is below Rupees 25crore.

Explanation – In this rule, “Government Company” has the same meaning as assigned to it in the Companies Act, 2013 (18 of 2013).

19. **Dismantlement of public buildings.**— Subject to the conditions set out below, the Departments of the Government of India and Administrators shall have full powers to sanction dismantlement of public buildings (other than purely temporary structures), provided these powers are exercised with the concurrence of their Financial Advisers.

Conditions:

- (i) No public building shall be dismantled unless it has been previously ascertained that it is not required by any other Department of the Government of India
- (ii) No public building shall be demolished unless it is structurally in a dangerous condition or it is beyond economic repairs and has been certified as such by appropriate technical authority or it is necessary to vacate the site for constructing a more important Government building or structure.
- (iii) A public building, the dismantlement of which is sanctioned in exercise of the power conferred by this rule, shall be disposed of by public auction through the Central Public Works Department or the local Public Works Department in areas where the Central Public Works Department does not operate unless specific prior approval of the Competent Authority is taken for disposal of buildings to an identified party.
- (iv) The Departments or Ministries of the Government of India and Administrators shall have full powers to sanction dismantlement of purely temporary structures.

Explanation – for the purposes of this rule, “a purely temporary structure” mean a structure, the life of which is not more than two years.

20. **Communication of sanctions to audit.**— (1) Whenever the consent or sanction of the Finance Ministry is required under these rules, such consent or sanction shall be communicated to the audit or Pay and Accounts Officer concerned by a Department of the Government of India itself after adding a clause to the sanction as follows:-

“This order / memorandum issues with the concurrence of the Ministry of Finance (Department of Expenditure), vide their O.M./ U.O. No.....dated.....”.

(2) Whenever a financial sanction is issued by a Department of the Government of India in exercise of the powers conferred on it by these rules in consultation with its Internal Financial Adviser or Integrated Financial Adviser and approval of competent authority, it shall be communicated to audit/ Pay and Accounts Officer concerned by the Department concerned by adding a clause of the sanction as follows:

“This sanction issues with the approval of competent authority. The advice of Internal Finance / Integrated Finance was conveyed vide Dy. No./ U.O. No.....dated.....”.

21. **Repeal and savings.**— (1) The Delegation of Financial Powers Rules, 1978, is hereby repealed:

Provided that such repeal shall not affect anything done, any order issued, any action taken or any powers exercised before coming into force of the Delegation of Financial Powers Rules, 2024 and all sanctions, orders, declarations or other action taken before the commencement of these rules shall continue to be operative and in force even after the commencement of these rules, unless specifically cancelled or revoked by the authority who accorded such sanction or issued such order or took such action:

Provided further that all delegations made to any authority under special orders of Government shall also continue to remain in force unless specifically revoked by the President.

(2) Nothing contained in these rules shall apply to –

- (a) the Ministry of Railways and authorities subordinate to that Ministry;
- (b) the Ministry of Defence and authorities subordinate to that Ministry in relation to expenditure debitable to Defence Services Estimates.
- (c) the Departments of Atomic Energy and Space;
- (d) the Department of Telecommunications;
- (e) the Government of India’s representatives abroad whose powers shall be determined in accordance with the rules or orders issued separately in consultation with the Finance Ministry.

Note 1.—The Ministry of Railways, Ministry of Defence and authorities subordinate to that Ministry and Departments of Atomic Energy, Space and Telecommunications are required to align their Primary units of Appropriation as far as possible on the lines provided in rule 8.

[F. No. 01(14)/2016-E.II(A)]

AVINASH K. NILANKAR, Dy. Secy.

Annexure-I
(See rule-8)

Sl. No	Code	Object Head	Description / Definitions
(1)	(2)	(3)	(4)
(A) Revenue Expenditure			
Object Class 1- Compensation to Employees			
1.	01	Salaries	It will include pay of the Government employees as defined under FR 9(21), honorarium to Government servant and stipend to interns. It will also include expenditure on emoluments and allowances of Heads of States and other high dignitaries including Sumptuary Allowance, salary payable to the staff of Departmental canteens and leave encashment on LTC.
2.	02	Wages	It will include wages of labourers and of staff at present paid out of contingencies.
3.	05	Rewards	It will include rewards under a scheme given to the Government employees in addition to their pay and allowances. It will also include payment of bonus and cash awards for Hindi Pratiyogita, etc.
4.	06	Medical Treatment	It will include amount paid towards medical reimbursements /treatment of the Government employees/ pensioners.
5.	07	Allowances	It will include as applicable the Dearness Allowance, House Rent Allowance, Transport Allowance, Foreign Allowance, Non Practicing Allowance, Deputation (Duty) Allowance, Personal Pay, Family Planning Allowance, Special Compensatory (Hill Areas) Allowance, Tribal Area Allowance, Hard Area Allowance, Headquarter Allowance, Overtime Allowance, Children Education Allowance, Reimbursement of Tuition Fee, Ration Allowance, Cost of Ration given in cash, Constituency Allowance, Uniform and Clothing Allowance, Entertainment Allowance, Project Allowance, Special Compensatory (Remote Locality) Allowance, Bad Climate Allowance, Washing Allowance, Special (Duty) Allowance, Night Duty Allowance, Risk Allowance, Sunderban Allowance, Cash Handling Allowance, Caretaking Allowance, Split Duty Allowance and any other allowance in addition to above which is payable to the Government employees in addition to their pay.
6.	08	Leave Travel Concession	It will include air/rail/bus fare/fare of any other mode of transport entitled under LTC Rule.
7.	09	Training Expenses	It will include expenditure on cost of training such as fees paid, contingencies, materials, etc., for participating in the training, workshops but exclude expenditure on domestic or foreign travel expenses.
Object Class II-Social Security of Employees			
8.	04	Pensionary Charges	It will include all pensionary benefits including payment of pensions and gratuity in all forms to the Government employees, members of Parliament, freedom fighters, etc. It will also include contributions to service funds and contributory provident funds and payment of leave encashment at the time of retirement or death, termination of service, etc. It will also include Government's contribution payable under National Pension System(NPS) for Government employees. This will, however, not include social security expenditure such as old age pension.
Object Class III - Goods and Services			
9.	11	Domestic Travel Expenses	It will include travel expenses on official tours and transfers of the Government employees within India. This will also include expenditure on TA/ DA to non- official members on account of

			travel in India. It will also include transfer TA payable to pensioners at the time of retirement.
10.	12	Foreign Travel Expenses	It will include expenses on official tours and transfers of the Government employees outside India. This will also include expenditure on TA/ DA to non- official members going on official tour abroad.
11.	13	Office Expenses	It will include all recurring and non-recurring contingent expenses incurred for the maintenance of office establishment such as, stationery, postage charges, courier charges, telephone charges, internet charges, cable connection charges, electricity charges, water charges, service agreements, security, expenditure relating to hiring of retired Government servants on short term contract basis, outsourced office attendants, office assistants/Data Entry Operators(DEO), house-keeping, liveries/uniforms, hot and cold weather charges, pest control, refreshment, books and periodicals, hospitality expenses including entertainment of foreign delegates, gifts and souvenirs and conferences/ seminars/workshops/meetings convened by office including all related expenses on study material/ kits, refreshments, study tours, etc. It will also include purchase of office equipment, furniture and fixtures not exceeding the threshold limit of one lakh rupees or three years of useful life, either of the two, as decided by the Government from time to time. The office equipment and furniture and fixtures exceeding the threshold limit as decided by the Government from time to time should be classified as 'capital' expenditure under the relevant Object Head 'Machinery and Equipment' and 'Furniture and Fixtures'. Purchase of vehicles, however, irrespective of its usage (office or otherwise) should be classified as 'capital' expenditure under the relevant capital Object Head 'Motor Vehicles'.
12.	14	Rent, Rates and Taxes for Land and Buildings	It will include expenditure on rent for buildings (non-residential or residential or structures other than buildings), municipal rates and taxes and lease charges for rented land and buildings, the ownership of which is not transferable to Government. However, lease charges for land and buildings, the ownership of which is transferable to Government, will be classified as 'capital' expenditure under the relevant Object Heads 'Land' and 'Buildings and Structures'.
13.	15	Royalty	It will include expenses on royalties on patents, designs, trademarks, print, publishing, music, etc.
14.	16	Printing and Publication	It will include expenses on printing of valuables, printing of audit and accounts reports, forms, stationery, office codes, manuals and other documents, newspaper and magazines including e-books, e-magazines, digital printing, pen drive, CD, etc., but exclude expenses on printing of publicity material which shall be classified under Advertising and Publicity.
15.	18	Rent for others	It will include expenses on rent for equipment and other various items like office equipment, transport, computer and ancillary equipment, communication equipment, air-conditioning, heating and refrigerating equipment, security equipment, broadcasting and recording equipment, construction equipment, agricultural equipment, horticultural equipment, medical equipment, furniture and fixtures. It will also include lease charges for equipment and other items, the ownership of which is not transferable to Government. However, lease charges for

			equipment and other items, the ownership of which is transferable to Government will be classified as 'capital' expenditure under the relevant Object Heads.
16.	19	Digital Equipment	It will include expenses to be classified as revenue expenditure on procurement or development of hardware and software where the cost of individual item does not exceed the threshold limit of one lakh rupees or three years of useful life, either of the two as decided by the Government from time to time. The threshold limit will, however, not apply to the consumables like toner and cartridge for printer shall be classified under revenue expenditure.
17.	21	Materials and Supplies	It will include expenses on various kinds of supplies, materials and stores etc., such as., medical supplies, educational supplies, agricultural supplies, livestock supplies, cleaning materials, hospital drugs and medicines, veterinary drugs, chemicals and fertilizers, lab supplies, spare parts, clothing and tentage.
18.	22	Arms and Ammunition	It will include revenue expenditure on arms and ammunitions on police and other para-establishments.
19.	23	Cost of Ration	It will include expenditure on procurement of ration provided to police and central armed police forces.
20.	24	Fuels and Lubricants	It will include expenditure on petrol, oil, lubricants and other fuels like CNG, diesel, etc.
21.	26	Advertising and Publicity	It will include expenses including commission to agents for sale and printing of publicity material on advertising and publicity through various media such as print media, TV media or outdoor media or Internet or mobile network or other audio-visual publicity or fairs and exhibition.
22.	27	Minor civil and electric Works	It will include expenditure on repairs and maintenance of minor civil and electrical works of office buildings, residential buildings, other buildings and expenditure on running operation and maintenance (ROM) of diesel genset, etc., maintained by the CPWD.
23.	28	Professional Services	It will include expenses on engagement of professionals, consultants, artists, banks, etc., for providing services to the Government which include legal services, consultancy fees, audit fees, teaching and training Fees, payments to artists, remunerations to question setters or invigilators or guest speakers, payments to other departments for services rendered, payment or expenses to agencies for conducting departmental examination.
24.	29	Repair and Maintenance	It will include expenses on repair and maintenance (including all maintenance contract) of equipment such as machinery and equipment, office equipment, equipment for other functional use, digital equipment for office use, digital equipment for functional use, furniture and fixtures for office, furniture and fixtures for other functional use, vehicles (including motor vehicles and non motor vehicles like bicycle, rickshaw, carts, trolleys and boat, etc., for office or functional use), infrastructural assets (It will include expenses on preventive, operating maintenance of Infrastructural assets other than minor civil and electrical works like lines, bridges, rolling stocks of railways, roads, highways, ports, ships, aircrafts, helicopters, radars, hovercrafts, airports or other infrastructures), tools and plants, arms and ammunitions, etc., but exclude expenditure on upgradation, midlife rehabilitation, retrofitting and/or reconditioning.

25.	39	Bank and Agency charges	It will include bank service charges, agency charges, MDR charges, direct benefit transfer charges to banks and any other charges for convenience fee performing monetary transactions.
26.	40	Awards and Prizes	It will include expenses on awards and prizes given by the Government to the eminent persons and organisations.
Object Class IV- Aid and Assistance			
27.	31	Grants-in-aid - General	It will include Grants-in-aid released for payments other than salaries and creation of capital assets. It will also include expenditure on welfare activities.
28.	32	Contribution	It will include the contributions made to international or national organisations related to membership. This will not include transfers made to autonomous bodies or PSUs or PSBs for corpus funds.
29.	33	Subsidies	It will include subsidies released under various schemes of the Government.
30.	34	Scholarships	It will include the amount of scholarship released to various institutions or organisations or beneficiaries or individuals.
31.	35	Grants for creation of Capital Assets	It will include Grants-in-aid released for payment for creation of capital assets. It will also include Viability Gap Funding (Expenditure on the projects run under Viability Gap Funding Scheme).
32.	36	Grants-in-aid - Salaries	It will include grants-in-aid released for payment of salaries.
33.	37	Aid Material and Equipment	It will include value of aid material and equipment transferred to Ministries or Departments or other Governments or organisations. It will also include grants given in kind to grantee bodies.
Object Class V-Misc. Revenue Expenditure			
34.	41	Secret Service Expenditure	It will include expenses on secret services.
35.	44	Loss in Exchange	It will include the loss due to difference in the rate of exchange of foreign currency in Indian rupees. The loss due to difference in the rate of exchange at the time of receipts loans from foreign resources and repayment thereof shall also be debited under this Object Head.
36.	45	Interest Payments	It will include payment of interest on capital and discount on loans.
37.	49	Other Revenue expenditure	It will include payment out of discretionary grant, other discounts, fees and fines, custom duty compensation, commitment charges, notional value of gifts, re-imbursement of newspapers purchased or supplied to officer's residence and purchase or re-imbursement of briefcase or ladies purse to Government servants', etc. Any other expenditure which cannot be classified under any of these specified object heads will be debited to this head. It will also include expenditure in respect of schemes, sub-schemes or organisations not elsewhere classified.
(A) Capital Expenditure (Assets)			
Object Class-VI-Non-Financial Assets (Fixed and Intangible Assets)			
38.	51	Motor Vehicles	It will include procurement of motor vehicles on road like buses, cars, trucks, motorcycles, irrespective of their usage.

39.	52	Machinery and Equipment	It will include procurement of machinery and equipment (other than motor vehicles and ICT equipment), electrical and electronic equipment, medical appliances, precision and optical instruments, watches and clocks, musical instruments and sports goods etc., cost of which exceeds one lakh rupees or three years of useful life, either of the two, need to be booked under this head.
40.	71	Information, Computer, Telecommunications (ICT) equipment	It will include procurement of information, computer, telecommunications (ICT) equipment such as computer hardware and telecommunications devices (computer/laptops, projectors, etc.) and computer software exceeding the threshold limit of one lakh rupees or 3 years of useful life, either of the two, electromagnetic spectrum which is used in the transmission of sound, data and television.
41.	72	Buildings and Structures	It will include office buildings, residential buildings, other buildings and structures like hospitals, laboratories, auditorium, light houses, shelters etc., public monuments like statues, fountains established at public places, and land improvement.
42.	73	Infrastructural Assets	It will include procurement of infrastructural assets such as roads, bridges, tunnels, irrigation projects, power projects, sports infrastructure, water and sewage projects, railway assets, ships, ports, satellites, satellite launch vehicles, airports, aircrafts, motor boats, railway locomotives and rolling stock, other infrastructural projects (include cable lines, sewage systems, rain water harvesting, solar systems, telecom towers, transmission lines and electricity towers, etc).
43.	74	Furniture & Fixtures	It will include expenditure on purchase of furniture and fixture exceeding threshold limit of one lakh rupees or three years of useful life, either of the two, for office use and functional use.
44.	75	Arms and Ammunitions (Capital)	It will include procurement of arms and ammunitions of capital nature.
45.	76	Upgradation Procurement of Heritage Assets and n.e.c.	It will include rehabilitation, overhaul, retrofitting of heritage asset recognised and recorded in the asset register at the nominal value of Rs. 1/- and upgradation 'not elsewhere classified'. It will also include expenditure on procurement of items of fine art and of cultural and archaeological importance.
46.	77	Other Fixed Assets	It will include procurement of other fixed assets like library books and publications, trees, crops and plants, whose natural growth and regeneration is under the direct control, responsibility and management of institutional units, non-motor vehicles like bicycle, rickshaw, cart, trolleys, boat, etc.
47.	78	Land	It will include land consisting of the ground, land for office and residential building, including the soil covering and any associated surface waters (reservoirs, lakes, rivers and other inland waters over which ownership rights can be exercised).
48.	79	Non-produced assets other than land	It will include mineral and energy reserves located on or below the surface of earth including deposits under the sea like oil, natural gas, coal, metallic ores including ferrous, non-ferrous and precious metal ores), non-metallic mineral reserves (including stone quarries, clay and sand pits, chemical and

			fertilizer mineral deposits, and deposits of salt, quarts, gypsum, natural gem stones, asphalts, bitumen, and peat), water resources, plants that yield both once-only and repeat products over which ownership rights are enforced but for which natural growth or regeneration is not under the direct control, responsibility, and management of any institutional units such as virgin forests and fisheries that are commercially exploitable.
49.	80	Intangible Assets	It will include expenditure on copy right, patents, goodwill, intellectual property, etc.
Object Class VI- Financial Assets			
50.	54	Investment	It will include investments made by the Government on purchase of shares and equity, investment in securities, investment in fixed and term deposits, and other investment.
51.	55	Loans and Advances	It will include loans and advances given by the Government.
52.	56	Repayment of borrowings	It will include repayment of borrowings by the Government.
53.	57	Subscription	It will include subscriptions made by the Government of capital nature.
54.	60	Other Capital expenditure	It will include all other capital expenditure which cannot be classified any of the above capital object head.
(C) -Accounting Adjustments			
Object Class VII-Accounting Adjustments			
55.	43	Suspense	It will include the amount kept under suspense heads for want of complete details for adjustment under final head of account.
56.	61	Depreciation	It will include depreciation charged on the assets by commercial departments.
57.	62	Reserves	It will include the provisions of reserves.
58.	63	Inter Account Transfers	It will be used for transfer of amount from one head to another
59.	64	Writes Off of Losses	It will include write off of irrecoverable loans, trading losses.
60.	69	Deduct Receipts	It will include amounts paid from the receipt heads by adjusting as reduction in receipts.
61.	70	Deduct Recoveries	It will be operated to adjust the overpayments in reduction of expenditure.
Note.- The expenditure on improvement/ up gradation of assets, which include rehabilitation, overhaul, retrofitting of assets and lease charges of land, buildings, equipment and other non-financial assets, the ownership of which is transferable to Government, will be booked under the object head class – Capital expenditure (Assets) against relevant assets.			

Annexure -II**(See rule 12)****General Conditions for incurring Expenditures**

- (1) The powers delegated to the Departments of the Government of India are to be exercised by the issue of formal sanctions in the name of the President, such sanctions being authenticated by the officers authorised to do so under article 77 of the Constitution.
- (2) These powers are to be exercised subject to such rules, orders or restrictions issued by the Finance Ministry and other nodal Ministries / Departments from time to time and the financial limits being in accordance with provisions of General Financial Rules (GFR), Fundamental Rules & Supplementary Rules, economy instructions issued by Finance Ministry, Fiscal Codes and procedures and the limit being within the budgetary allocation for the year.
- (3) Expenditure, already incurred under an emergent situation by an authority in excess of its powers should be treated as irregular expenditure. Any irregular expenditure under emergent situations should be regularised by issue of an ex post facto sanction with the concurrence of Financial Adviser and approval of Administrative Secretary. These powers should, however, not be exercised in respect of areas where powers vest with the Cabinet
- (4) In so far as matters of expenditure are concerned, subordinate authorities can exercise the same financial powers in respect of capital expenditure as they can exercise in respect of revenue expenditure, except in case of those items where the powers may be specifically restricted to revenue expenditure by the Department of the Government of India concerned.
- (5) An officer appointed to perform the current duties of a post in addition to his own can exercise financial powers vested in the full-fledged incumbent of the post.
- (6) In exercising powers to sanction unusual expenditure, Departments of Government of India should exercise due care and restrict the growth of expenditure on new lines or new types of items.
- (7) Expenditure on legal charges shall ordinarily be incurred only with the previous consent of the Ministry of Law and Justice except for charges, the rates of which are notified by the Ministry of Law and Justice from time to time.
- (8) The financial limits and guidelines for expenditure on conveyance hire would be in accordance with the extant instructions issued by Finance Ministry.
- (9) Renting of buildings for office accommodation and residential purposes – Normally, Departments of Government of India are to take on rent, accommodation in consultation with Central Public Work Department/Directorate of Estates/Ministry of Housing and Urban Affairs. Wherever general pool accommodations are provided by Ministry of Housing and Urban Affairs, renting may not be resorted to by the Departments. The reasonableness of rent, area of accommodation, period of hire is to be in accordance with the guidelines of Central Public Work Department /Directorate of Estates/Ministry of Housing and Urban Affairs. For renting of accommodation abroad for office and residential purposes, the ceilings of rent may be decided by Ministry of External Affairs in consultation with Financial Adviser of that Ministry.
- (10) Land required for Government use shall be acquired in accordance with provisions mentioned in GFR and relevant rules and Act, as the case may be. However, the Departments of the Government of India may acquire land provided a separate budget is approved for this purpose. Such purchases would be subject to obtaining certificate from Central Public Work Department/Directorate of Estates/Ministry of Housing and Urban Affairs that there is no Central Government land available for this purpose. All purchases of land either with or without buildings from private party would be undertaken by the concerned Departments of Government only in consultation with Ministry of Housing and Urban Affairs / Central Public Work Department or the competent authorities of the concerned State Governments to determine the reasonableness of the price proposed to be paid for purchase of land.
- (11) In order to derive the benefit of these delegations optimally, the Departments of the Government of India should not only make full use of the delegated powers but also further re-delegate powers to their subordinate organisations to match the latter's requirements. A complete review of such re-delegations may be undertaken at least once in three years.

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No.01(14)/2016-E.II(A)(Part-III)
Government of India
Ministry of finance
Department of Expenditure

North Block, New Delhi
Dated 1st April, 2024

OFFICE MEMORANDUM

Subject: Re-appropriation of funds – Revised Guidelines – reg.

The undersigned is directed to refer to Rule 10 of Delegation of Financial Powers Rules (DFPR), 2024, which deals with general conditions and delegation of power for the Ministries/Departments for appropriation/re-appropriation of funds. Accordingly, this Department has revised norms for the re-appropriation of funds to bring more flexibility to enable Ministries/Departments to manage their budget and to decide on the nature and limit of expenditure.

2. Accordingly, all previous orders/instructions issued in this regard will become null and void from the date of issue of this O.M.

3. All Ministries/Departments should ensure that there is no violation of revised norms for re-appropriation of funds. Further, the following points should be adhered to while resorting to any re-appropriation of funds :-

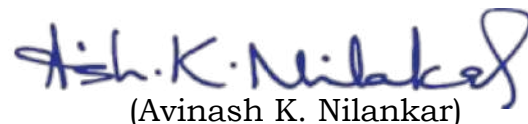
- i. No re-appropriation shall be made during the first quarter of a financial year without the prior approval of Ministry of Finance.
- ii. No re-appropriation shall be made from savings arising under various Central Schemes or Centrally Sponsored Schemes to augment the provisions of Establishment Expenditure of a Ministry/Department without the prior approval of Ministry of Finance.
- iii. Normally the savings available under mandatory 10% provision earmarked for the northeast areas are not available for re-appropriation to meet other additionalities under non-northeast area expenditure. However, if there has been overall reduction in total expenditure ceiling of any ministry/department at Revised Estimate Stage and the savings under northeast areas as corollary is available, the same may be used to meet the additionalities under the other items in order to avoid bloating of appropriations.
- iv. All proposals of re-appropriation of funds, which require approval of Ministry of Finance, relating to establishment related expenditure of a Ministry/Department, referred to Pers. Division of Department of Expenditure while all other proposals may be referred to Budget Division, Department of Economic Affairs.
- v. Monetary Limits for re-appropriation powers of Ministries/Departments:

Nature of Expenditure	Object Heads	Delegated Power Administrative Department/Ministry
Establishment Expenditure *	Office Expenses, Other Revenue Expenditure, Domestic Travel Expenses, Foreign Travel Expenses	Up to Rs.2 crore.
	Minor Works, Professional Services, Rewards, Leave Travel Expenses, Training Expenses, Materials and Supplies, Cost of Ration, Fuels and Lubricants, Minor Civil and Electric Works, Repair and Maintenance, Bank and Agency Charges and Loss in Exchange	Up to Rs.5 crore.
Non-Establishment Expenditure	All other object heads	Up to Rs 15 crore.

* As per Annexure B to the Ministry of Finance's OM No.1(22)-B(AC)/2022 dated 23.02.2024

Reporting Limit to Parliament on Re-appropriation

- Any order for re-appropriation, issued during a financial year, which has the effect of increasing the budget provision under any line item ending at an object head by more than 20% of Budget Estimates or ₹100 crore, whichever is more, shall be reported to the Parliament along with the last batch of Supplementary Demands of the financial year. However, if such an order is issued after the last batch of supplementary demands, prior approval of Department of Expenditure shall be obtained by the concerned Department.


(Avinash K. Nilankar)

Dy. Secretary to the Government of India

To

All Ministries / Departments of Government of India, C&AG (with spare copies) UPSC, etc., as per the standard endorsement list

Copy also forwarded to:

Financial Advisors of all Ministries/Departments of Government of India

F. No. 01(14)/2016-E.II(A) (Part-III)

Government of India
Ministry of Finance
Department of Expenditure

.....

North Block, New Delhi

Dated 01st April 2024

OFFICE MEMORANDUM

Subject: Waiver of recovery of excess payment made to Government employees - General instructions for Ministries/Departments – reg.

The undersigned is directed to say that Rule 15 of Delegation of Financial Power Rules (DFPRs), 2024 deals with waiver of recovery of overpayment made to Government Servants. As per this rule, a Department of Government of India, an Administrator and any other Subordinate Authority to the Department, to whom powers may be delegated by or under special order of the President, may waive the recovery of an amount found to have been overpaid mistakenly to Government servant, in excess of their entitlement, subject to certain conditions and financial limits as laid down under this rule.

2. The date of order for recovery of overpayment is a critical input for decision regarding waiver of such recovery. Therefore, such order for recovery of overpayment should be issued within one month from the date of detection of overpayment.


3. As per Rule 15 of DFPR 2024, a Department of Government of India may waive recovery of overpayment upto Rs. 2,00,000/- (Rupees two lakh only) in the case of each individual with the concurrence of Financial Adviser of the Department. The following guidelines may be adhered to while processing such cases:

- (i) The Ministries/ Department should examine all proposal(s) in terms of the provisions laid down in Rule 15 of DFPRs.
- (ii) Ministries/ Departments should verify that in cases of waiver, no serious negligence has taken place on the part of any Government servant, which may call for disciplinary action by a higher authority.
- (iii) In case a Ministry/ Department is of the view that the loss is on account of a defect in existing rules or procedures, the same shall be brought to the notice of Department/ Ministry with authority to amend such rules or procedures.
- (iv) The guidelines issued by DoP&T vide its O.M. dated 02.03.2016 shall be strictly adhered to by the administrative Ministry/Department while considering waiver of excess payment made to Government servants. Each case of waiver should be recommended by the Financial Advisor and approved by the Administrative Secretary.

- (v) In cases where the waiver of recovery arises from a Court direction, the Ministries/ Departments should satisfy themselves that there are appropriate justifications for not challenging such Court direction.
- (vi) In case a recovery which is subsequently waived, is on account of incorrect interpretation of rules or procedures, Ministries/ Departments may review all similarly placed cases to check requirement of waiver of recovery in future cases. In case of incorrect interpretation of rules or procedures, Ministries/ Departments shall take appropriate measures to ensure that such lapses are corrected. If any inquiry has been made to fix the responsibility, the final report as well as action taken by the Ministry may be kept on record.
- (vii) In case an incorrect interpretation of rules or procedures (e.g., incorrect pay fixation) has remained un-detected over a long period of time, Ministry/ Department may keep on record appropriate justification why such cases were not noticed during regular review, internal audit, etc.

4. Cases involving waiver of recovery of more than Rs. 2,00,000/- (Rupees two lakh only) should be referred to this Department. Such cases may be forwarded along with a detailed note covering information on para 3 along with the filled in checklist (attached as Annexure to this O.M.).

5. This issues with the approval of the Competent Authority.



(C.P. Kushwaha)

Under Secretary to the Govt. of India

To

1. All Ministries/Departments of Government of India
2. Financial Advisor of all Ministries/Departments of Government of India

Checklist for waiver of recovery

1.	Name	
2.	Designation	
3.	Amount for waiver	
4.	Reason for overpayment	
5.	Date of Detection of Overpayment	
6.	Date of issue of order of recovery	
7.	Date of representation submitted by Officer/official mentioning financial hardship	
8.	Date of Disposal of Representation and decision taken on the same.	
9.	Category of exemption as per DoP&T's OM dated 02.03.2016	
10.	Relevant Rules under which pay fixation or allowance drawn resulted to overpayment	
11.	Whether Administrative Ministry is satisfied that loss does not disclose a defect in rules or procedures or there has not been any serious negligence on the part of any Government servant which may call for disciplinary action by a higher authority.	
12.	Whether verification of Service Book have been done periodically. If yes, why such wrong fixation was not detected in such verification.	
13.	Why such wrong fixation was not detected during internal audit.	

F. No. 01(14)/2016-E.II(A) (Part-III)
Government of India
Ministry of Finance
Department of Expenditure

.....

North Block, New Delhi
Dated 01st April 2024

OFFICE MEMORANDUM

Subject: Powers of Subordinate Authorities to write off loss under Delegation of Financial Power Rules, 2024.

The undersigned is directed to say that under Rule 13 of Delegation of Financial Power Rules (DFPRs), 2024, the power of Subordinate Authorities to write off losses shall be as per the conditions and limits as may be specified by the Finance Ministry from time to time. This power may be exercised by a Subordinate Authority in accordance with the provisions of the General Financial Rules, wherever applicable and provided that:-

(a) the loss does not disclose a defect in rules or procedure, the amendment of which requires the orders of higher authority or the Finance Ministry;

(b) there has not been any serious negligence on the part of any Government servant which may call for disciplinary action by a higher authority;

(c) before the decision is taken to write-off a loss, the Administrative Ministry/ Department etc, should make a thorough and searching investigation of the cases. The lessons learnt there from should be applied to prevent the recurrence of such cases in future;

(d) a quarterly statement of write-off of losses should be submitted to the Integrated Finance Division indicating the reasons for the loss, nature of the loss and the remedial measures taken to prevent the recurrence of such type of loss.

2. Department of Revenue may further re-delegate the powers relating to write off of losses of revenue to officials in accordance with procedures/ instructions issued by that Department.

3. Ministries/Departments other than Department of Revenue may re-delegate powers of write off upto Rs.5000 in each case of loss of revenue to HoDs.

4. In case of irrecoverable loss of stores and public money, the power to write off may be delegated to HoD through a written order by the original authority having such power, subject to such delegation not exceeding 10% of the power of the Department.

5. In case of Deficiencies and depreciation in the value of stores (other than motor vehicles or motor cycle) included in the stock and other accounts, the power to write off may be delegated

to HoD through a written order by the original authority having such power, subject to such delegation not exceeding 10% of the power of the Department.

6. For the purpose of deciding the value of the stores, it shall be the "book value" where priced accounts are maintained and "replacement value" in other cases.

7. Value in "each case" to be reckoned with reference to the total value of stores to be written off on one occasion.

8. The term "each case" used in this Schedule in regard to write-off of irrecoverable losses of stores, deficiencies and depreciation in the value of stores included in stock and other accounts, should be interpreted with reference to a given point of time. If, on a particular occasion, a number of items of stores are to be written off, the powers of the sanctioning authority should be reckoned with reference to the total value of stores intended to be written off on that occasion and not with reference to individual articles constituting the lot. In this context, losses arising out of one incident should not be split up and written off separately on different dates in order to avoid sanction of the higher authority. Losses due to one specific cause like fire, theft, flood, etc., should be written off at one time only. There is, however, no objection to losses arising out of more than one cause being written off at one time. The competence of the officer writing off the loss will depend on the amount written off each time.

Nature of loss	Authority	Monetary limit up to which the loss may be written off in each case
(1)	(2)	(3)
Irrecoverable losses of stores or of public money.	Department of the Government of India.	Rs. 5,00,000 for losses of stores due to theft, fraud or negligence.
		Rs. 50,00,000 for other cases.
	Administrators of the Union Territories.	(a) Rs. 2,00,000 for losses of stores due to theft, frauds or negligence.
		(b) Rs. 5,00,000 for other cases.
Loss of revenue or irrecoverable loans	Department of Revenue.	(a) Full powers to write-off losses of irrecoverable revenue.

and advances		(b) Rs. 5,00,000 for other cases.
	Other Department of the Government of India	Rs. 5,00,000
	Administrators of the Union Territories.	Rs. 2,00,000
Deficiencies and depreciation in the value of stores (other than motor vehicles or motor cycle) included in the stock and other accounts including losses on food grains, sugar, etc	Department of the Government of India	Rs. 5,00,000
	Administrators.	Rs. 2,00,000
Condemnation of motor vehicles and motor cycles.	Department of the Government of India	Full power for mature condemnation of vehicles meeting the criteria as given below: —
(a) the lives of various types of vehicles, in terms of distance run (in kilometers) and length of use (in years) whichever is reached later, have been fixed as under —		
Type of Vehicles	Kilometers	Years
(1)	(2)	(3)
(i) Heavy Commercial Motor Vehicles (HCVs)	4,00,000	10
(ii) Light Commercial Motor Vehicles (LCVs)	1,50,000	6 ½
(iii) Motor cycles.	1,20,000	7
(b) a vehicle should be condemned only after a certificate has been obtained from one of the following authorities to the effect that the vehicle is not fit for any further economical use —		
(i) an Electrical and Mechanical Workshop of the National Airport Authority;		
(ii) the Workshop of a State Road Transport Corporation;		

(iii) at location where workshop mentioned at (i) and (ii) are not available, Transport Workshop under the Central or State Government Departments.

(2) Ministry/Department will have full power to scrap the Vehicles which have reached 15 years of age through Registered Vehicle Scrapping Facility (RVSF) only, established in accordance with guidelines issued by Ministry of Road Transport and Highways (MoRTH).

Note.-Condemned vehicles to be disposed of within three months from the date of placing of fresh order.— Ministries/ Departments of Government of India should ensure that condemned vehicles are disposed of as per the procedure within a period of three months from the date of placing of an order with the manufacturer for replacement of vehicles.

Note.-The lives of various types of vehicles, in terms of distance run (in kilometers) and length of use (in years) for condemnation of vehicles of Central Armed Paramilitary Forces are governed by separate orders issued for this purpose.

9. This issues with the approval of Finance Secretary & Secretary (Expenditure)



(C.P. Kushwaha)

Under Secretary to the Government of India

To

All Ministries/Departments of Government of India, C&AG (with spare copies) UPSC etc. as per standard endorsement list.

Copy forwarded to:

Financial Advisors of all Ministries/Department of Government of India

No.02(01)/2024-E.II(A)
Government of India
Ministry of Finance
Department of Expenditure

.....

North Block, New Delhi
Dated 03 June, 2024

OFFICE MEMORANDUM

Subject: Re-appropriation of Funds Earmarked for NER

References have been received in this department requesting clarity on the following:

- i. The authority of re-appropriation of funds earmarked for North Eastern Region (NER) from the non-functional Major Heads 2552, 4552, and 6552 to the functional heads presently rests with the Secretary of the Ministry/Department concerned or Ministry of Finance, as applicable. Clarity has been sought whether this authority can be further delegated by the Secretary of the Ministry/Department concerned.
 - ii. This Department's Office Memorandum (OM) No. 01(14)/2016-E.II (A)(Part-III) dated 01.04.2024 states that no "no re-appropriation shall be made during the first quarter of a financial year without the prior approval of the Ministry of Finance." (Para 3(i) of the OM). Clarity has been sought whether this restriction also applies to the Non-Functional Major Heads 2552, 4552 and 6552.
2. The matter has been considered in this Department. It is noted that lump sum funds are earmarked to various Ministries/Departments, for northeast areas under non-functional heads, i.e., Major Heads 2552, 4552, and 6552. These non-functional heads are merely control heads from which no actual expenditure is made during the normal course (except in case of Ministry of Development of NER). For incurring expenditure, these funds are mandatorily routed from the non-functional heads to the functional heads in the respective schemes. The use of NER heads for obtaining appropriation from Parliament and subsequent re-appropriation to respective functional heads

arises from the need to capture the allocation for the NER region in the budget documents. Re-appropriations from these non-functional heads are therefore unavoidable and technical in nature.

3. Considering the technical nature of the re-appropriation, this Department has decided the following:

- i. Re-appropriation of funds earmarked for North East Region from the non-functional Major Heads (2552, 4552 and 6552) to the functional heads from which actual expenditure is incurred, is delegated to the Secretary of the Ministry/Department concerned, including re-appropriations during the first quarter of the financial year. The Secretary may further delegate such powers to any officer not below the rank of Joint Secretary or equivalent level officer.
- ii. All other re-appropriations from the NER to non-NER purposes shall continue to require the approval of the respective Secretaries or the Ministry of Finance, as applicable.
- iii. The relaxation allowed at 3(i) is not applicable for Ministry of Development of NER.

4. This issues with the approval of the Finance Secretary & Secretary (Expenditure).



(Avinash K. Nilankar)

Dy. Secretary to the Government of India

To,

All Ministries / Departments of Government of India, C&AG (with spare copies)
UPSC etc as per standard endorsement list

Copy also forwarded to:

Financial Advisors of all Ministries/Departments of Government of India

Government of India
Ministry of Finance
Department of Expenditure

North Block, New Delhi
Dated 12th December, 2022

To

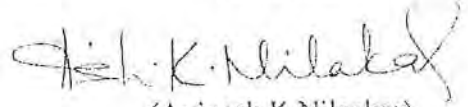
The Manager,
Government of India Press
Mayapuri,
New Delhi

Subject: Amendment to Rule 8 of Delegation of Financial Powers Rules, 1978.

Sir,

The undersigned is directed to forward herewith Notification No. 01(14)/2016-E.II(A) dated 12th December, 2022 on the subject cited above for publishing in weekly gazette under Part-II Section (3), sub-Section (ii) of the Gazette of India.

Yours faithfully,



(Avinash K. Nilankar)

Deputy Secretary to the Government of India
Tel: 23092689

RANJIT
KUMAR JHA

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RANJIT KUMAR JHA
Date: 2022.12.12
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[TO BE PUBLISHED IN THE GAZETTE OF INDIA, PART II, SECTION (3), SUB-SECTION (II)]

Government of India
Ministry of Finance
Department of Expenditure

New Delhi, the....., 2022

NOTIFICATION

S.O. In pursuance of clause (3) of article 77 read with article 150 of the Constitution, the President hereby makes the following rules further to amend the Delegation of Financial Powers Rules, 1978, namely:—

1. (1) These rules may be called the Delegation of Financial Powers (Amendment) Rules, 2022.
- (2) They shall come into force on and from the 1st day of April, 2023.
2. In the Delegation of Financial Power Rules, 1978, hereinafter referred to as the principal rules, for rule 8, the following rule shall be substituted, namely:—

“8. Primary units of Appropriation.—

- (1) A Grant or Appropriation for charged expenditure is distributed by standard Object Heads under which it shall be accounted for and each such standard Object Head, against which the provision for expenditure appears, constitutes a primary unit of Appropriation.
- (2) The primary unit may include provision for both voted and charged expenditure and in that case the amount of each is shown separately.
- (3) The primary units of Appropriation or standard Object Heads shall be as specified in the table below:

Table

Sr.No	Code	Object Head	Description / Definitions
(1)	(2)	(3)	(4)
(A) Revenue Expenditure			
Object Class 1- Compensation to Employees			
1.	01	Salaries	It will include pay of the Government employees as defined under FR 9 (21), honorarium to Government servant and stipend to interns. It will also include expenditure on emoluments and allowances of Heads of States and other high dignitaries including Sumptuary Allowance, salary payable to the staff of Departmental canteens and leave encashment on LTC.
2.	02	Wages	It will include wages of labourers and of staff at present paid out of contingencies.
3.	05	Rewards	It will include rewards under a scheme given to the Government employees in addition to their pay and allowances. It will also include payment of bonus and cash awards for Hindi Pratiyogita, etc.
4.	06	Medical Treatment	It will include amount paid towards medical reimbursements / treatment of the Government employees/ pensioners.
5.	07	Allowances	It will include as applicable the Dearness Allowance, House Rent Allowance, Transport Allowance, Foreign Allowance, Non Practicing Allowance, Deputation (Duty) Allowance, Personal Pay, Family Planning Allowance, Special Compensatory (Hill Areas) Allowance, Tribal Area Allowance, Hard Area Allowance, Headquarter Allowance, Overtime Allowance, Children Education Allowance, Reimbursement of Tuition Fee, Ration Allowance, Cost of Ration given in cash, Constituency Allowance, Uniform and Clothing Allowance, Entertainment Allowance, Project Allowance, Special Compensatory (Remote Locality) Allowance, Bad Climate Allowance, Washing Allowance, Special (Duty) Allowance, Night

Sr.No	Code	Object Head	Description / Definitions
(1)	(2)	(3)	(4)
			Duty Allowance, Risk Allowance, Sunderban Allowance, Cash Handling Allowance, Caretaking Allowance, Split Duty Allowance and any other allowance in addition to above which is payable to the Government employees in addition to their pay.
6.	08	Leave Travel Concession	It will include air/rail/bus fare/fare of any other mode of transport entitled under LTC Rule.
7.	09	Training Expenses	It will include expenditure on cost of training such as fees paid, contingencies, materials, etc., for participating in the training, workshops but exclude expenditure on domestic or foreign travel expenses.
Object Class II-Social Security of Employees			
8.	04	Pensionary Charges	It will include all pensionary benefits including payment of pensions and gratuity in all forms to the Government employees, members of Parliament, freedom fighters, etc. It will also include contributions to service funds and contributory provident funds and payment of leave encashment at the time of retirement or death, termination of service, etc. It will also include Government's contribution payable under National Pension System (NPS) for Government employees. This will, however, not include social security expenditure such as old age pension.
Object Class III - Goods and Services			
9.	11	Domestic Travel Expenses	It will include travel expenses on official tours and transfers of the Government employees within India. This will also include expenditure on TA / DA to non- official members on account of travel in India. It will also include transfer TA payable to pensioners at the time of retirement.
10.	12	Foreign Travel Expenses	It will include expenses on official tours and transfers of the Government employees outside India. This will also include expenditure on TA/ DA to non- official members going on official tour abroad.

Sr.No	Code	Object Head	Description / Definitions
(1)	(2)	(3)	(4)
11.	13	Office Expenses	It will include all recurring and non-recurring contingent expenses incurred for the maintenance of office establishment such as, stationery, postage charges, courier charges, telephone charges, internet charges, cable connection charges, electricity charges, water charges, service agreements, security, expenditure relating to hiring of retired Government servants on short term contract basis, outsourced office attendants, office assistants/Data Entry Operators (DEO), house-keeping, liveries/uniforms, hot and cold weather charges, pest control, refreshment, books and periodicals, hospitality expenses including entertainment of foreign delegates, gifts and souvenirs and conferences/ seminars/workshops/meetings convened by office including all related expenses on study material/ kits, refreshments, study tours, etc. It will also include purchase of office equipment, furniture and fixtures not exceeding the threshold limit of one lakh rupees or three years of useful life, either of the two, as decided by the Government from time to time. The office equipment and furniture and fixtures exceeding the threshold limit as decided by the Government from time to time should be classified as 'capital' expenditure under the relevant Object Head 'Machinery and Equipment' and 'Furniture and Fixtures'. Purchase of vehicles, however, irrespective of its usage (office or otherwise) should be classified as 'capital' expenditure under the relevant capital Object Head 'Motor Vehicles'.
12.	14	Rent, Rates and Taxes for Land and Buildings	It will include expenditure on rent for buildings (non-residential or residential or structures other than buildings), municipal rates and taxes and lease charges for rented land and buildings, the ownership of which is not transferable to Government. However, lease charges for land and buildings, the ownership of which is transferable to Government, will be classified as 'capital' expenditure under the relevant Object Heads 'Land' and 'Buildings and Structures'.
13.	15	Royalty	It will include expenses on royalties on patents, designs, trademarks, print, publishing, music, etc.

Sr.No	Code	Object Head	Description / Definitions
(1)	(2)	(3)	(4)
14.	16	Printing and Publication	It will include expenses on printing of valuables, printing of audit and accounts reports, forms, stationery, office codes, manuals and other documents, newspaper and magazines including e-books, e-magazines, digital printing, pen drive, CD, etc., but exclude expenses on printing of publicity material which shall be classified under Advertising and Publicity.
15.	18	Rent for others	It will include expenses on rent for equipment and other various items like office equipment, transport, computer and ancillary equipment, communication equipment, air-conditioning, heating and refrigerating equipment, security equipment, broadcasting and recording equipment, construction equipment, agricultural equipment, horticultural equipment, medical equipment, furniture and fixtures. It will also include lease charges for equipment and other items, the ownership of which is not transferable to Government. However, lease charges for equipment and other items, the ownership of which is transferable to Government will be classified as 'capital' expenditure under the relevant Object Heads.
16.	19	Digital Equipment	It will include expenses to be classified as revenue expenditure on procurement or development of hardware and software where the cost of individual item does not exceed the threshold limit of one lakh rupees or three years of useful life, either of the two as decided by the Government from time to time. The threshold limit will, however, not apply to the consumables like toner and cartridge for printer shall be classified under revenue expenditure.
17.	21	Materials and Supplies	It will include expenses on various kinds of supplies, materials and stores etc., such as., medical supplies, educational supplies, agricultural supplies, livestock supplies, cleaning materials, hospital drugs and medicines, veterinary drugs, chemicals and fertilizers, lab supplies, spare parts, clothing and tentage.
18.	22	Arms and Ammunition	It will include revenue expenditure on arms and ammunitions on police and other para-establishments.
19.	23	Cost of Ration	It will include expenditure on procurement of ration provided to police and central armed police forces.

Sr.No	Code	Object Head	Description / Definitions
(1)	(2)	(3)	(4)
20.	24	Fuels and Lubricants	It will include expenditure on petrol, oil, lubricants and other fuels like CNG, diesel, etc.
21.	26	Advertising and Publicity	It will include expenses including commission to agents for sale and printing of publicity material on advertising and publicity through various media such as print media, TV media or outdoor media or Internet or mobile network or other audio-visual publicity or fairs and exhibition.
22.	27	Minor civil and electric Works	It will include expenditure on repairs and maintenance of minor civil and electrical works of office buildings, residential buildings, other buildings and expenditure on running operation and maintenance (ROM) of diesel genset, etc., maintained by the CPWD.
23.	28	Professional Services	It will include expenses on engagement of professionals, consultants, artists, banks, etc., for providing services to the Government which include legal services, consultancy fees, audit fees, teaching and training Fees, payments to artists, remunerations to question setters or invigilators or guest speakers, payments to other departments for services rendered, payment or expenses to agencies for conducting departmental examination.
24.	29	Repair and Maintenance	It will include expenses on repair and maintenance (including all maintenance contract) of equipment such as machinery and equipment, office equipment, equipment for other functional use, digital equipment for office use, digital equipment for functional use, furniture and fixtures for office, furniture and fixtures for other functional use, vehicles (including motor vehicles and non motor vehicles like bicycle, rickshaw, carts, trolleys and boat, etc., for office or functional use), infrastructural assets (It will include expenses on preventive, operating maintenance of Infrastructural assets other than minor civil and electrical works like lines, bridges, rolling stocks of railways, roads, highways, ports, ships, aircrafts, helicopters, radars, hovercrafts, airports or other infrastructures), tools and plants, arms and ammunitions, etc., but exclude expenditure on upgradation, midlife rehabilitation, retrofitting and or reconditioning.

Sr.No	Code	Object Head	Description / Definitions
(1)	(2)	(3)	(4)
25.	39	Bank and Agency charges	It will include bank service charges, agency charges, MDR charges, direct benefit transfer charges to banks and any other charges for convenience fee performing monetary transactions.
26.	40	Awards and Prizes	It will include expenses on awards and prizes given by the Government to the eminent persons and organisations.
Object Class IV- Aid and Assistance			
27.	31	Grants-in-aid - General	It will include Grants-in-aid released for payments other than salaries and creation of capital assets. It will also include expenditure on welfare activities.
28.	32	Contribution	It will include the contributions made to international or national organisations related to membership. This will not include transfers made to autonomous bodies or PSUs or PSBs for corpus funds.
29.	33	Subsidies	It will include subsidies released under various schemes of the Government.
30	34	Scholarships	It will include the amount of scholarship released to various institutions or organisations or beneficiaries or individuals.
31.	35	Grants for creation of Capital Assets	It will include Grants-in-aid released for payment for creation of capital assets. It will also include Viability Gap Funding (Expenditure on the projects run under Viability Gap Funding Scheme).
32.	36	Grants-in-aid - Salaries	It will include grants-in-aid released for payment of salaries.
33.	37	Aid Material and Equipment	It will include value of aid material and equipment transferred to Ministries or Departments or other Governments or organisations. It will also include grants given in kind to grantee bodies.

Sr.No	Code	Object Head	Description / Definitions
(1)	(2)	(3)	(4)
Object Class V-Misc. Revenue Expenditure			
34.	41	Secret Service Expenditure	It will include expenses on secret services.
35.	44	Loss in Exchange	It will include the loss due to difference in the rate of exchange of foreign currency in Indian rupees. The loss due to difference in the rate of exchange at the time of receipts loans from foreign resources and repayment thereof shall also be debited under this Object Head.
36.	45	Interest Payments	It will include payment of interest on capital and discount on loans.
37.	49	Other Revenue expenditure	It will include payment out of discretionary grant, other discounts, fees and fines, custom duty compensation, commitment charges, notional value of gifts, re-imbursement of newspapers purchased or supplied to officer's residence and purchase or re-imbursement of briefcase or ladies purse to Government servants', etc. Any other expenditure which cannot be classified under any of these specified object heads will be debited to this head. It will also include expenditure in respect of schemes, sub-schemes or organisations not elsewhere classified.
(B) Capital Expenditure (Assets)			
Object Class-VI-Non-Financial Assets (Fixed and Intangible Assets)			
38.	51	Motor Vehicles	It will include procurement of motor vehicles on road like buses, cars, trucks, motorcycles, irrespective of their usage.
39.	52	Machinery and Equipment	It will include procurement of machinery and equipment (other than motor vehicles and ICT equipment), electrical and electronic equipment, medical appliances, precision and optical instruments, watches and clocks, musical instruments and sports goods etc., cost of which exceeds one lakh rupees or three years of useful life, either of the two, need to be booked under this head.

Sr.No	Code	Object Head	Description / Definitions
(1)	(2)	(3)	(4)
40.	71	Information, Computer, Telecommunications (ICT) equipment	It will include procurement of information, computer, telecommunications (ICT) equipment such as computer hardware and telecommunications devices (computer / laptops, projectors, etc.) and computer software exceeding the threshold limit of one lakh rupees or 3 years of useful life, either of the two, electromagnetic spectrum which is used in the transmission of sound, data and television.
41.	72	Buildings and Structures	It will include office buildings, residential buildings, other buildings and structures like hospitals, laboratories, auditorium, light houses, shelters etc., public monuments like statues, fountains established at public places, and land improvement.
42.	73	Infrastructural Assets	It will include procurement of infrastructural assets such as roads, bridges, tunnels, irrigation projects, power projects, sports infrastructure, water and sewage projects, railway assets, ships, ports, satellites, satellite launch vehicles, airports, aircrafts, motor boats, railway locomotives and rolling stock, other infrastructural projects (include cable lines, sewage systems, rain water harvesting, solar systems, telecom towers, transmission lines and electricity towers, etc).
43.	74	Furniture & Fixtures	It will include expenditure on purchase of furniture and fixture exceeding threshold limit of one lakh rupees or three years of useful life, either of the two, for office use and functional use.
44.	75	Arms and Ammunitions (Capital)	It will include procurement of arms and ammunitions of capital nature.
45.	76	Upgradation Procurement of Heritage Assets and n.e.c.	It will include rehabilitation, overhaul, retrofitting of heritage asset recognised and recorded in the asset register at the nominal value of Rs. 1/- and upgradation 'not elsewhere classified'. It will also include expenditure on procurement of items of fine art and of cultural and archaeological importance.
46.	77	Other Fixed Assets	It will include procurement of other fixed assets like library books and publications, trees, crops and plants, whose natural growth and regeneration is under the direct control, responsibility and management of institutional units, non-motor vehicles like bicycle,

Sr.No	Code	Object Head	Description / Definitions
(1)	(2)	(3)	(4)
			rickshaw, cart, trolleys, boat, etc.
47.	78	Land	It will include land consisting of the ground, land for office and residential building, including the soil covering and any associated surface waters (reservoirs, lakes, rivers and other inland waters over which ownership rights can be exercised).
48.	79	Non-produced assets other than land	It will include mineral and energy reserves located on or below the surface of earth including deposits under the sea like oil, natural gas, coal, metallic ores including ferrous, non-ferrous and precious metal ores), non-metallic mineral reserves (including stone quarries, clay and sand pits, chemical and fertilizer mineral deposits, and deposits of salt, quartz, gypsum, natural gem stones, asphalts, bitumen, and peat), water resources, plants that yield both once-only and repeat products over which ownership rights are enforced but for which natural growth or regeneration is not under the direct control, responsibility, and management of any institutional units such as virgin forests and fisheries that are commercially exploitable.
49.	80	Intangible Assets	It will include expenditure on copy right, patents, goodwill, intellectual property, etc.
Object Class VI- Financial Assets			
50.	54	Investment	It will include investments made by the Government on purchase of shares and equity, investment in securities, investment in fixed and term deposits, and other investment.
51.	55	Loans and Advances	It will include loans and advances given by the Government.
52.	56	Repayment of borrowings	It will include repayment of borrowings by the Government.

Sr. No	Code	Object Head	Description / Definitions
(1)	(2)	(3)	(4)
53.	57	Subscription	It will include subscriptions made by the Government of capital nature.
54.	60	Other Capital expenditure	It will include all other capital expenditure which cannot be classified any of the above capital object head.
(C)- Accounting Adjustments			
Object Class VII-Accounting Adjustments			
55.	43	Suspense	It will include the amount kept under suspense heads for want of complete details for adjustment under final head of account.
56.	61	Depreciation	It will include depreciation charged on the assets by commercial departments.
57.	62	Reserves	It will include the provisions of reserves.
58.	63	Inter Account Transfers	It will be used for transfer of amount from one head to another
59.	64	Writes Off of Losses	It will include write off of irrecoverable loans, trading losses.
60.	69	Deduct Receipts	It will include amounts paid from the receipt heads by adjusting as reduction in receipts.
61.	70	Deduct Recoveries	It will be operated to adjust the overpayments in reduction of expenditure.
Note : The expenditure on improvement / up gradation of assets, which include rehabilitation, overhaul, retrofitting of assets and lease charges of land, buildings, equipment and other non-financial assets, the ownership of which is transferable to Government, will be booked under the object head class – Capital expenditure (Assets) against relevant assets.			

- (4) The Finance Ministry may add to the primary units specified in the table under sub-rule (3) any other primary unit or prescribe an entirely different set of such units.

- (5) The departments of the Government of India shall keep in view the following with regard to the numeric codification for preparation of the Detailed Demands for Grants, namely :-

(i) the number of tiers of classification in the Detailed Demands for Grants shall be the standard six tiers indicated in the table below:

Sl. No.	Type of Head	Codification
(1)	(2)	(3)
1.	Major Head	-4 digits(Function)
2.	Sub-major Head	-2 digits(Sub-function)
3.	Minor Head	-3 digits(Programme)
4.	Sub-head	-2 digits(Scheme)
5.	Detailed Head	-2 digits(Sub-scheme)
6.	Object Head	-2 digits(Primary unit of Appropriation or Object Head)

(ii) the numeric code numbers assigned by the Controller General of Accounts for Major, Sub-major, Minor Heads, Sub-heads and Detailed Heads for the Union and States shall be followed in the Detailed Demands for Grants;

(iii) the distinction between Revenue and Capital Expenditure shall be as defined in the Government Accounting Rules, 1990 and the General Financial Rules, 2017.

File No. 01(14)/2016-E.II(A)

Ash. K. Nilankar
(Avinash K. Nilankar)

Deputy Secretary to the Government of India

Note: The principal rules were published in the Gazette of India vide S.O. No.2131 dated the 22nd July, 1978 and have subsequently been amended vide:-

(i)	Notification	No. SO. 1187,	dated 9.6.1979
(ii)	"	No. SO.2942,	dated 1.9.1979
(iii)	"	No. SO. 2611,	dated 4.10.1980.
(iv)	"	No. SO.2164	dated 15.8.1981
(v)	"	No. SO.2304,	dated 5.9.1981.
(vi)	"	No. SO.3073,	dated 4.9.1982.

Annexure 'I'Concordance Table of revised object heads (Rule 8 of DFPR)

SL.No	Code	Description of Object Heads (w.e.f 1.4.1995)	SL.No	Description of Object Heads (w.e.f. 1.4.2023)	Code	Remarks
		Class 1		Object Class I (Compensation to Employees)		
1	01	Salaries	1	Salaries	01	Refer Annex -II for details
2	02	Wages	2	Wages	02	No change
3	03	Overtime Allowance	...			subsumed in OH:07-Allowances
4	04	Pensionary charges				Shifted to class II (Sl.No.8)
5	05	Rewards	3	Rewards	05	Refer Annex -II for details
6	06	Medical Treatment	4	Medical Treatment	06	No change
		..	5	Allowances	07	New. Refer Annex -II for details
		..	6	Leave Travel Concession	08	New. Refer Annex -II for details
		..	7	Training Expenses	09	New. Refer Annex -II for details
				Object Class II (Social Security of Employees)		
	04		8	Pensionary charges	04	Shifted from Class I.
				Object Class III (Goods & Services)		
7	11	Domestic Travel Expenses	9	Domestic Travel Expenses	11	No change
8	12	Foreign Travel Expenses	10	Foreign Travel Expenses	12	No change
9	13	Office Expenses	11	Office Expenses	13	Refer Annex -II,III for details
10	14	Rent, Rates & Taxes	12	Rent, Rates and Taxes for Land and Buildings	14	Nomenclature changed. Refer Annex -III for details
11	15	Royalty	13	Royalty	15	Refer Annex -III for details
12	16	Publications	14	Printing and Publication	16	Nomenclature changed Refer Annex -II for details
13	17	BCTT	...			Obsolete. Hence it is deleted
			15	Rent for others	18	New. Refer Annex -II for details
			16	Digital Equipment	19	New. Refer Annex -II,III for details
14	20	OAE	...			Subsumed in 3 heads.(Salaries,OE,Trng)
15	21	Supplies and materials	17	Materials and Supplies	21	Nomenclature changed
16	22	Arms and Ammunitions	18	Arms and Ammunitions	22	Refer Annex -II for details
17	23	Cost of ration	19	Cost of ration	23	No change

SL.No	Code	Description of Object Heads (w.e.f 1.4.1995)	SL.No	Description of Object Heads (w.e.f. 1.4.2023)	Code	Remarks
18	24	POL	20	Fuel and Lubricants	24	Nomenclature changed. Refer Annex -II for details
19	25	Clothing and Tentage		...		subsumed in OH:21- Materials and Supplies
20	26	Advertising and Publicity	21	Advertising and Publicity	26	No change
21	27	Minor Works	22	Minor civil and electric Works	27	Nomenclature changed. Refer Annex -II for details
22	28	Professional Services	23	Professional Services	28	No change
			24	Repairs and Maintenance	29	New. Refer Annex -II for details
23	30	Other Contractual Services		...		subsumed in OH:49- Other Revenue Expenditure
			25	Bank and Agency Charges	39	New. Refer Annex -II for details
			26	Awards and Prizes	40	New. Refer Annex -II for details
				Object Class IV (Aid and Assistance)		
24	31	Grants-In-Aid General	27	Grants-In-Aid General	31	Refer Annex -II for details
25	32	Contributions	28	Contributions	32	No change.
26	33	Subsidies	29	Subsidies	33	No change.
27	34	Scholarships/stipends	30	Scholarships	34	Refer Annex -II for details
28	35	Grants-In-Aid for creation of capital assets	31	Grants-In-Aid for creation of capital assets	35	No change.
29	36	Grants-In-Aid Salaries	32	Grants-In-Aid Salaries	36	No change.
			33	Aid Material and Equipment	37	new
				Object Class V (Misc. Revenue Expenditure)		
30	41	Secret Service Expenditure	34	Secret Service Expenditure	41	No change
31	42	Lump Sum provision		...		subsumed in OH:49- Other Revenue Expenditure
32	43	Suspense				Shifted to class VII
33	44	Exchange Variations	35	Loss in Exchange	44	Nomenclature changed
34	45	Interest	36	Interest Payments	45	No change
35	46	Share of taxes/duties				Obsolete. Hence it is deleted
36	50	Other Charges				Deleted.
			37	Other Revenue Expenditure	49	In place of OHs: Other Charges & Lumpsum provision
				Object Class VI (Non-Financial Assets)		
37	51	Motor vehicles	38	Motor vehicles	51	Refer Annex-III for details

SL.No	Code	Description of Object Heads (w.e.f 1.4.1995)	SL.No	Description of Object Heads (w.e.f. 1.4.2023)	Code	Remarks
38	52	Machinery and Equipment	39	Machinery and Equipment	52	Refer Annex-III for details
39	53	Major Works		...		subsumed in OH:71-79
			40	Information, Computer, Telecommunications (ICT) Equipment	71	New. Refer Annex-III for details
			41	Buildings and Structures	72	-do-
			42	Infrastructural Assets	73	-do-
			43	Furnitures and Fixtures	74	-do-
			44	Arms and Ammunitions (Capital)	75	-do-
			45	Upgradation/Procurement of Heritage Assets and not elsewhere classified	76	-do-
			46	Other Fixed Assets	77	-do-
			47	Land	78	-do-
			48	Non-produced assets other than land	79	-do-
			49	Intangible Assets	80	-do-
				Object Class VI (Financial Assets)		
40	54	Investments	50	Investment	54	No change
41	55	Loans and Advances	51	Loans and Advances	55	No change
42	56	Repayment of Borrowings	52	Repayment of Borrowings	56	No change
			53	Subscription	57	New. Refer Annex-III for details
43	60	Other Capital Expenditure	54	Other Capital Expenditure	60	Refer Annex-III for details
				Object Class VII (Accounting Adjustments)		
44	61	Depreciation	55	Depreciation	61	No change
45	62	Reserves	56	Reserves	62	No change
46	63	Inter Account Transfer	57	Inter Account Transfers	63	No change
47	64	Writes off/losses	58	Writes off of losses	64	No change
			59	Suspense	43	No change
			60	Deduct Receipts	69	New. Refer Annex-II for details
48	70	Deduct Recoveries	61	Deduct Recoveries	70	No change

List of new object heads and defunct heads w.e.f. 1.4.2023

Against 48 object heads earlier, there shall be 61 object heads from 1.4.2023. The effective increase of 13 object heads is as a result of insertion of 22 new object heads and deletion of 9 existing object heads.

List of 22 new object heads w.e.f. 1.4.2023:

Sl.NO.	Description of Object Head	Code	Sl.NO.	Description of Object Head	Code
1	Allowances*	07	12	Information, Computer, Telecommunications (ICT) equipment	71
2	Leave Travel Concession	08	13	Building and Structures	72
3	Training Expenses	09	14	Infrastructural Assets	73
4	Rent for others	18	15	Furniture & Fixtures	74
5	Digital Equipment	19	16	Arms and Ammunitions (Capital)	75
6	Repairs and Maintenance	29	17	Upgradation/Procurement of heritage assets and not elsewhere classified	76
7	Bank and agency charges	39	18	Other Fixed Assets	77
8	Awards and Prizes	40	19	Land	78
9	Aid Material and Equipment	37	20	Non-produced assets other than land	79
10	Other Revenue expenditure	49	21	Intangible Assets	80
11	Deduct Receipts	69	22	Subscription	57

[*Allowances' includes all allowances and head "Salaries" will depict basic pay only]

9 existing heads will become Defunct from 1.4.2023:

Sl.NO.	Description of Object Head	Code
1	Overtime Allowance	03
2	BCTT	17
3	Other Administrative expenses	20
4	Clothing and Tentage	25
5	Other contractual services	30
6	Lump sum provisions	42
7	Share of taxes/duties	46
8	Other charges	50
9	Major Works	53

Concordance table to indicate changes as per the description of revised object heads

(Revenue Expenditure)

Sl.NO.	Type of expenditure	Classified under existing Object head	To be classified under Revised Object head w.e.f. 1.4.2023
1	Pay (ie. Basic Pay), Honoraria, Leave encashment on LTC	Salaries	Salaries
2	All allowances	salaries	Allowances
3	Payment of bonus	Salaries	Rewards
4	Travel expenses on LTC	Salaries	Leave Travel Concession
5	Overtime Allowance	Over Time Allowance	Allowances
6	Purchase of Office machines and Equipment, Furniture & Fixtures not exceeding the threshold limit of one lakh rupees or three years of useful life, either of the two.	Office Expenses	Office Expenses
7	Expenses on printing of forms, stationary	Office Expenses	Printing and Publication
8	Expenses on rent for equipment and other various items like office equipment, transport, computer and ancillary equipment, communication equipment, air-conditioning, Heating and refrigerating equipment, Security equipment, Broadcasting and recording equipment, Construction equipment, agricultural equipment, horticulture equipment, medical equipment, furniture and fixtures. Lease charges for office equipment and other items, the ownership of which is <u>not</u> transferable to Government	Office Expenses	Rent for others
9	Expenses on repair and maintenance of office machines and equipments	Office Expenses	Repair and Maintenance
10	Maintenance of staff cars and other vehicles for office use	Office Expenses	Repair and maintenance
11	Petrol,Oil,Lubricants(POL) expenses on vehicles for office use	Office Expenses	Fuels & Lubricants
12	Procurement or development of hardware, software where cost of individual item does not exceed the threshold limit of one lakh rupees or three years of useful life, either of the two. Consumables like toner and cartridges irrespective of cost.	Office Expenses or Other charges under Detailed Head: IT	Digital Equipment
13	Salaries of Departmental canteen staff	Other Administrative Expenses	Salaries
14	Expenditure on Departmental canteen	Other Administrative Expenses	Other Revenue Expenditure
15	Expenses/fees paid to the training institutes and other expenses for participating in the training/workshops	Other Administrative Expenses	Training Expenses
16	Hospitality expenses including entertainment of foreign delegates, gifts and souvenirs and Conferences/seminars/	Other Administrative Expenses	Office Expenses

Sl.NO.	Type of expenditure	Classified under existing Object head	To be classified under Revised Object head w.e.f. 1.4.2023
	workshops/ meetings convened by office including all related expenses on study material/kits, refreshments		
17	Expenditure on repair and maintenance of arms and ammunition	Arms and Ammunition	Repair and Maintenance
18	Expenses on clothing and tentage	Clothing and Tentage	Materials and Supplies
19	Expenditure on repairs and maintenance of minor civil and electrical works of buildings	Minor Works	Minor civil and electrical Works
20	Expenditure on repairs and maintenance of infrastructural assets other than minor civil and electrical works. Expenditure on repairs and maintenance of machinery and equipment.	Minor Works	Repair and Maintenance
21	Expenditure on commitment charges and notional value of gifts received etc.	Other Contractual Services	Other Revenue Expenditure
22	Value of aid material and equipment transferred to other Governments/organisations and grants given in kind to grantee bodies	Grants-In-Aid General	Aid Material and Equipment
23	Stipends to Interns	Scholarships	Salaries
24	Expenditure in respect of schemes/sub-schemes /organisations not elsewhere classified.	Lumpsum provision	Other Revenue Expenditure
25	Bank service charges, agency charges, DBT charges	Other charges	Bank and Agency Charges
26	Expenses towards awards and prizes to eminent persons and organisations	Other charges	Awards and Prizes
27	Amounts paid from the receipts heads by adjusting as reduction in receipts	...	Deduct Receipts

Concordance table to indicate changes as per description of revised object heads and budget provisions to be made under object heads under Capital Expenditure

Sl. No.	Type of expenditure	Classified under existing Object head	To be classified under Revised Object Head w.e.f. 1.4.23
1	Purchase of vehicles for office use	Office Expenses	Motor Vehicles
2	Purchase of Office Machines and Equipment cost of which exceeds the threshold limit of one lakh rupees or three years of useful life, either of the two.	Office Expenses	Machinery and Equipment
3	Procurement of Information, Computer, Telecommunications (ICT) equipments such as computer hardware and telecommunication devices (Computer, Laptops, Projectors etc.) and computer software exceeding threshold limit of one lakh rupees or 3 years of useful life, either of the two, electromagnetic spectrum used in transmission of sound, data and television.	OE or other charges under Detailed Head: IT	Information, Computer, Telecommunications (ICT) equipment
4	Purchase of Furniture & Fixtures for office use and functional use exceeding the threshold limit of one lakh rupees or three years of useful life, either of the two.	Office Expenses	Furniture & Fixtures
5	Procurement of other fixed assets like Library books and publications	Office Expenses	Other Fixed Assets
6	Lease charges of Buildings whose ownership is transferable to Government	Rent, Rates & Taxes	Building and Structures
7	Lease charges of land whose ownership is transferable to Government	Rent, Rates & Taxes	Land
8	Expenditure for acquiring ownership in copyrights, patents, goodwill, intellectual property etc.	Royalty	Intangible assets
9	Expenditure on Arms and Ammunition of Capital nature	Arms and Ammunition	Arms and Ammunition (Capital)
10	Expenditure on upgradation of assets which include midlife rehabilitation, overhaul, retrofitting and /or reconditioning.	Minor Works	Respective object heads in Capital expenditure Object class VI.
11	Lease charges of equipment, the ownership of which is transferable to government	Other charges	Machinery and Equipment
12	lease charges for other items, the ownership of which is transferable to government	Other charges	Respective object heads in Capital expenditure Object class VI.
13	Payment relating to construction of office buildings, structures like Hospitals etc.	Major Works	Buildings and Structures
14	Procurement of infrastructural assets	Major Works	Infrastructural Assets
15	Procurement of non-produced assets. It will include minerals and energy reserve located on or below surface of Earth	Major Works	Non-produced assets other than land
16	Procurement of land	Major Works	Land
17	Expenditure for rehabilitation, overhaul, retrofitting of heritage assets and upgradation 'not elsewhere classified'	Major Works	Upgradation/Procurement of heritage assets and not elsewhere classified.
18	Investment made on purchase of shares and equity, investment in securities, fixed and term deposits and other investments	Investments	Investments
19	Subscription of capital nature made by Government	Investments	Subscription

F. No. 3/(06)/PFMS/2023
Government of India
Ministry of Finance
Department of Expenditure
PFMS Division

North Block
New Delhi, 21st May, 2024

OFFICE MEMORANDUM

Subject: Master Circular - Procedure for release of funds under the Central Sector Schemes (CS) and monitoring utilization of the funds released.

The undersigned is directed to refer to DoE's guidelines dated 9th March, 2022, commonly known as the Central Nodal Agency (CNA) model regarding revised procedure for flow of funds under Central Sector Schemes.

2. Based on the feedback received from Ministries/Departments, various amendments/clarifications regarding the CNA model have been issued by the Department of Expenditure from time to time. Further, attention is also invited to this Department's OM of even no dated 5th February, 2024 wherein the decisions to (i) implement all Central Sector Schemes with annual outlay of Rs. 100 crore or more through Model 1 w.e.f. 01.06.2024, and to (ii) develop a hybrid TSA system to facilitate onboarding of Sub Agencies, whose account cannot be opened in RBI, on Model-1 were conveyed.

3. The enclosed Master circular is being issued in compliance of the aforesaid DoE's OM and to consolidate all the instructions / guidelines issued on the CNA guidelines till date. Instructions issued by this Department but inadvertently not included in the Master circular should also be followed by the Ministries/Departments.

4. This issues with the approval of competent authority.

Prateek Kumar Singh
21/5/24
(Prateek Kumar Singh)
Director
Tel. No. 011-23094961

To,

1. All Secretaries to the Government of India
2. All Financial Advisors to the Government of India
3. All Pr. CCAs/CCAs of all Ministries/Departments

Copy to:

1. PSO to Finance Secretary & Secretary (Expenditure)
2. PPS to CGA
3. PSO to AS (PFC-II)/AS (Pers)/AS(PFS)/JS(PFC-I)
4. Addl. CGA (PFMS), O/o CGA, INA, New Delhi

F. No. 3/(06)/PFMS/2023**Master Circular on the 'CNA Model' - Procedure for release of funds under the Central Sector Schemes (CS) and monitoring utilization of the funds released****Contents**

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Prakash h s/i
21/5/24

Master Circular on the 'CNA Model' - Procedure for release of funds under the Central Sector Schemes (CS) and monitoring utilization of the funds released

The following procedure shall be followed by the Ministries/ Departments of Government of India for flow of funds under the Central Sector Schemes and monitoring utilization of funds released.

2. Every Ministry/ Department will designate a Central Nodal Agency (CNA) for implementing each Central Sector Scheme. CNA shall be referred to as 1st level agency of the scheme.
3. If there are other agencies involved in implementation of the scheme down the ladder, which get funds from the CNA, these Implementing Agencies (IAs) will be notified as Sub-Agencies (SAs) of the CNA.
4. SAs immediately below CNA are referred to as 2nd level agencies; SAs below 2nd level SAs are referred to as 3rd level agencies and so on.
5. Depending on (i) Budget Estimate of the scheme, (ii) number of levels of implementing agencies in the scheme, and (iii) nature of implementing agencies i.e. whether Government or private, Ministries/Departments have to select one of the following Models to implement the Central Sector scheme -

A. Model - 1: Implementation through Treasury Single Account (TSA)

6. This model will be applicable for schemes –
 - i. Having Budget Estimate of Rs 100 crore or more in a Financial Year (FY), and
 - ii. which are being implemented through only two level of Central/State Government agencies eligible to open account in Reserve Bank of India (RBI). Agencies may be a Central Autonomous Body or a Central Public Sector Enterprise or a State Government Agency.

Onboarding of Government Implementing Agencies

7. For each Central Sector Scheme, the concerned Ministry/Department will designate an Autonomous Body or a Central Public Sector Enterprise or a State Government Agency as the Central Nodal Agency (CNA) to implement the scheme.
8. The CNA will open an account with the Reserve Bank of India (RBI) in e-Kuber. Even in cases where the CNA is already registered in the TSA module and has a bank account in e-Kuber for some other grant, it will open separate account in e-Kuber for funds to be provided under each Central Sector Scheme.

Pratap *he sy*
21/5/24

9. The relevant details of account of the CNA opened with RBI shall be mapped in the TSA module of PFMS as per the extant guidelines on TSA.
10. If besides CNA, there are 2nd level Central/State Government agencies involved in implementation of the scheme, these Implementing Agencies (IAs) will be known as Government Sub-Agencies (SAs) of the CNA.
11. The Government SAs will also open scheme-wise bank accounts with RBI in e-Kuber and shall be mapped in the TSA module of PFMS.
12. RBI will function as the primary banker to the Ministries/ Departments in this regard without involvement of an agency bank.
13. The CNA and SAs shall not open/operate/ park scheme funds in any other bank account except under the provisions made in these guidelines.

Assignment Limits for CNA and Government SAs

14. All accounts of CNA/Government SAs in RBI will be "Assignment Accounts". A limit up to which expenditure can be incurred by the CNA/ SAs shall be assigned to these accounts from time to time by the Pay and Accounts Office (PAO) concerned through PFMS.
15. Assignment will be based on an expenditure sanction issued by the Programme Division (PD) and the bill preferred by the Drawing and Disbursing Officer (DDO). The e-format of the assignments and Sub-assignments shall have requisite details required for accounting and reconciliation of transactions. The e-Kuber bank account details of the CNA/SAs shall be incorporated in the sanction order.
16. The assignments shall be uploaded on the TSA module and received electronically by the CNAs as per the existing protocols of TSA module. The CNA may issue e-Sub-assignments in PFMS against this assignment setting limits of expenditure for the SAs.
17. Control of limits shall be at the Standard Object Head level.
18. Consequent upon receipt of the sanction order for release of funds to the CNA along with bills from the Drawing and Disbursing Officer (DDO), the concerned Pay and Accounts Officers (PAOs) shall, through assignments, advise RBI, after exercising all necessary checks, to honor the payment instructions issued by the concerned CNA/SA up to the, "assigned limit" in the advice.
19. The PAO shall debit the concerned Head of Account for appropriation but not transfer the cash directly to the CNA. It shall be retained in an interim account in respect of the CNA listed under the parent Ministry/ Department in the public account.

20. CNAs & SAs shall adhere to all due process while incurring expenditure from the assignment limit sanctioned through PFMS. CNAs shall also ensure that sufficient limit is available in the relevant account before issue of assignment to SAs.
21. The system will be digital and fully online on PFMS with no physical flow of assignments to RBI or expenditure by CNAs/SAs on assignment basis. The electronic file containing a unique sanction ID and necessary details of the sanction order will travel directly from PAO to RBI and concerned CNAs. RBI will maintain individual ledgers in respect of the accounts of the CNAs for watching the availability of assignment.
22. PFMS Division in CGA will design requisite reports to enable all Program Division (PDs), Pay & Accounts Officers (PAOs), and other stakeholders to view details of sanction orders, summary and budget balance of assignments/sub-assignments, and expenditure details.
23. Ministries/ Departments administering the schemes concerned should strive to make realistic estimation of Budget under the Central Sector schemes and issue sanction orders according to actual requirements. The savings in the assignments should be anticipated well in advance particularly in the third quarter of Financial Year and Ministries/Departments shall ensure suitable savings/surrenders are informed to Budget Division during the pre-budget meetings.
24. Unutilized assignments will lapse to the Government at the close of the Financial Year as per the extant norms of Budget execution and will not be available to the CNAs /SAs for expenditure in the next financial year. In PFMS too, all e-assignments/e-sub assignments shall cease to exist after the close of financial years and shall be flushed out from the system as per the current practice in TSA module.
25. In respect of some transactions like payment of TDS, Income Tax and GST, Opening of Letter of Credit in favor of foreign suppliers, scholarships to foreign students not having account in India, and payment of salaries of the month of March to be paid in 1st week of April, CNAs/SAs may utilize the services of their existing account at commercial banks. They may transfer funds "just in time" to the extent required for meeting such transactions. However, in no case the money transferred under this provision will be parked in a Commercial Bank beyond a period of two weeks except in case of opening Letter of Credit in favor of foreign suppliers in which case the funds can be held in the bank account for the duration required as per purchase order/contract agreement.
26. Unutilized amount of past releases under the scheme available in the bank account of CNA & SAs shall be deposited in the Consolidated Fund of India.

Prateek M Singh
21/5/24

B. Model – 1A: Implementation through Hybrid Treasury Single Account (TSA)

27. This Model is applicable –

- i. To schemes having Budget Estimate of Rs 100 crore or more in a FY, and
- ii. Where there is a private Sub-Agency (SA) involved in implementation of the scheme which cannot open an account in the Reserve Bank of India (RBI); and/or
- iii. Where there are more than two level of Government/Private SAs involved in implementation of the scheme as RBI does not provide facility to open accounts for 3rd & below level agencies.

Onboarding of Government and Private Implementing Agencies

28. For each Central Sector Scheme, the concerned Ministry/Department will designate an Autonomous Body or a Central Public Sector Enterprise or a State Government Agency as the Central Nodal Agency (CNA) to implement the scheme. 2nd level Government agencies involved in implementation of the scheme will be designated as Government SAs.

29. CNA and 2nd level Government SAs will open assignment accounts in RBI and will be given assignments as per the procedure described in Model 1 above.

30. CNA and Government SAs may also function as 'Funding Agencies' to provide funds to Private SAs at 2nd level and to Government/Private SAs at 3rd level respectively. The Private SAs at 2nd level and Government/Private SAs at 3rd level will be referred to as Recipient SAs.

31. Each Recipient SA will open a savings bank account in a scheduled commercial bank. If there are SAs below the Recipient SA, they will open a Zero Balance Subsidiary Account (ZBSA) in the bank of the Recipient SA.

32. If Recipient SAs and SAs below it already have bank accounts as per para 31 above, same bank accounts may be used & there is no need to open new accounts subject to the condition that funds in the existing bank accounts shall be deposited in Consolidated Fund of India before onboarding.

33. The network of CNA and various types of SAs is explained in the illustrations given in Annexure I and Annexure II.

Procedure to incur scheme related expenditure

34. CNA and Government SAs having an account in RBI will incur expenditure directly from their RBI accounts as per the procedure in Model 1. The procedure for incurring

expenditure by Recipient SA and SAs below who have to incur expenditure from their account in scheduled commercial bank is described below.

- i. The bank account of recipient SA will be assigned a drawing limit by its concerned Funding Agency. Similarly, ZBSAs will be assigned a drawing limit by the agency immediately up the ladder. The available drawing limit will get reduced by the extent of utilization.
- ii. When a Recipient SA/other SA down its ladder has to make payment to vendors/beneficiaries under the scheme, the SA concerned will prepare (i) a payment file in PFMS containing details of the beneficiaries and vendors to whom the payment is to be made and (ii) a demand file containing amount of funds needed to make the payments as per the payment file.
- iii. The amount claimed in the demand file shall not exceed the drawing limits assigned to that SA.
- iv. While the payment file will be retained by the respective SA, the demand files generated by the Recipient SA and SAs below it shall be consolidated daily in PFMS. The consolidated demand file will be sent to the concerned Funding Agency.
- v. The demand received by the Funding Agency in PFMS till the cut-off time of 3 PM on a working day will be processed and sanction for the amount demanded will be generated on the same working day. Sanction for the consolidated demand received beyond the cut-off time of 3 PM will be generated on the next working day.
- vi. After sanction, the sanction will be sent to RBI for debiting the assignment account in RBI of the concerned Funding Agency and crediting the sanctioned amount in the bank account of the Recipient SA concerned.
- vii. Immediately on receipt of funds, the Recipient SA will disburse them to vendors/beneficiaries through its bank account or through ZBSA accounts as per the payment files generated by respective SAs.

35. The funds shall not be retained in any commercial bank account of Recipient SA for more than 2 working days. Interest accrued in the commercial bank accounts shall be deposited in Consolidated Fund of India as per provisions of GFR.

36. Provision in respect of transactions like payment of TDS, Income Tax and GST etc. shall be the same as described in Model 1.

37. CNA and SAs shall not open/operate/park funds in any other bank account except the bank accounts opened/operated as per these guidelines.

C. Model – 2: Implementation through scheduled commercial banks

38. This Model shall be applicable for Central Sector Schemes with Budget Estimate of less than Rs 100 crore. However, Ministries/Departments may also opt for Model 1/1A to implement such schemes.

39. Every Ministry/ Department will designate a Central Nodal Agency (CNA) for implementing each Central Sector Scheme.

40. The CNA will open a Central Nodal Account (savings bank account) for each Central Sector Scheme in a scheduled commercial bank authorized to conduct Government business by the Ministry/ Department concerned.

41. Implementing Agencies (IAs) down the ladder will be designated as Sub-Agencies (SAs). The SAs will use the CNA's accounts with clearly defined drawing limits set for that account. However, depending upon operational requirements, Zero Balance Subsidiary Accounts for each scheme may also be opened by the SAs.

42. All ZBSAs will have allocated drawing limits to be decided by the CNA concerned from time to time and will draw on real time basis from the Central Nodal Account of the scheme as and when payments are to be made to beneficiaries, vendors etc. The available drawing limit will get reduced by the extent of utilization.

43. For seamless management of funds, the main account and all zero balance subsidiary accounts should be maintained with the same bank. However, Ministry/ Department may choose different banks for opening Central Nodal Accounts of different Central Sector Schemes.

44. Only banks having a robust IT system and adequate branch network should be chosen for opening Central Nodal Account and the zero balance accounts of SAs of each Central Sector Scheme. The bank chosen should have the facility to open the required number of subsidiary zero balance accounts and a robust MIS for handling accounting and reconciliation at each level. The bank should also provide necessary reports and a user-friendly dashboard to officers at various levels to monitor utilization of funds by SAs.

45. The bank's software system should be able to monitor the drawing limits of the SAs who should be able to draw funds on real time basis from the CNA's account as and when payments are to be made. The selected bank should ensure proper training and capacity building of branch managers and other staff for smooth operation of these accounts.

46. Ministries/ Departments will release the scheme funds for each Central Sector Scheme to the account of CNA concerned strictly on the basis of requirement, keeping in view the balance funds of the scheme available with the CNA as per PFMS or scheme-specific portals fully integrated with PFMS in consonance with Rule 232(v) and 230(vii) of the General Financial Rules, 2017.

47. The Ministries/ Departments and the CNAs shall ensure that the interest earned from the funds released is mandatorily remitted to the Consolidated Fund of India in terms of Rule 230(8) of GFR, 2017. Interest amount should be deposited in CFI only through Bharatkosh (NTRP) using PFMS process flow and no other mode should be adopted.

48. The Ministries/ Departments shall release the funds as far as possible in 'Just-In-Time' manner keeping the float in CNAs account to the minimum possible and shall in no case release more than 25% of the amount earmarked for the scheme in a financial year at a time. Additional funds (not more than 25% at a time) will be released only upon utilization of at least 75% of the funds released earlier and in compliance with the conditions of previous sanction.

49. In case Ministries/Departments are unable to sanction new projects in PFMS due to availability of sufficient funds lying in the CNA's Bank Account, sanction orders for token amount not exceeding Rs. 1 (one) in each case can be generated for new project. Once the sanction order is issued, CNA can assign adequate financial limit to the new project in PFMS to enable utilization from the amount balance in the CNA's bank account.

50. The drawing limits assigned to CNA/SA for various projects/activities may be modified based on the pace of utilization of funds as per the following procedure –

- i. The redistribution of drawing limits among SAs for various projects/activities pertaining to same object head can be done through a revised sanction order issued by the Ministry/Department.
- ii. The redistribution of drawing limits among SAs for various projects/activities pertaining to different object heads can be done through a revised sanction order issued by the Ministry/Department only if the original and revised sanction orders are issued in the same financial year backed up by necessary re-appropriation/supplementary as per DFPR etc.
- iii. While doing inter object head redistribution, Program Division and IFD should ensure that the total funds released under an object head in a financial year as per original/revised sanctions should not exceed the annual budget allotted under that object head unless the budget is augmented through re-appropriation/supplementary etc.
- iv. The intra/inter object head redistribution as per (i) and (ii) above shall be accompanied by necessary transfer entries in the books of accounts and the provisions of NS/NIS limits and rule 10 of DFPR shall apply.
- v. To avoid issue of multiple revised sanction orders in a financial year, Program Division of the Department/Ministry, in consultation with IFD, may give flexibility to the CNA to redistribute drawing limits among SAs during a financial year, subject

to issue of a consolidated revised sanction order as per (i), (ii), (iii), and (iv) above at the fag end of the financial year.

- vi. Funds lying unutilized with the SAs under an object head, which the Ministry/Department is unable to redistribute to other projects/activities as per aforesaid procedure, may be returned by the CNA to the Ministry.
- vii. Ministries/Departments should develop an internal mechanism to monitor/track revision of sanction orders and project/activity wise utilization of funds for the purpose of submitting Utilization Certificates as per GFR provisions.
- viii. The sanction module of PFMS will enforce budgetary controls at the line item and object head level.

51. For administrative convenience and efficiency, the Program Division may obtain approval of the competent authority and concurrence of the Financial Advisor for more than 25% at a time. But release of funds shall not exceed 25% in one instalment.

52. After opening of Central Nodal Account of the scheme and before opening zero balance subsidiary account of SAs or assigning them drawing rights from CNA's account, the SAs at all levels shall return all unspent amounts of the scheme lying in their accounts to the Central Nodal Account of the CNA.

53. It will be the responsibility of the Ministry/ Department concerned to ensure that the entire unspent amount of the scheme is returned by all the SAs to the Central Nodal Account of the CNA concerned before releasing funds to CNAs.

54. Ministries/ Departments will ensure that releases under all Central Sector Schemes are made strictly as per the actual requirement on the ground, without resulting in any material float with the implementing agencies at any level.

55. Ministry/ Department will register the CNAs and all SAs on PFMS and use the unique PFMS ID assigned to the CNA and SAs for making all payments to them. Bank accounts of the CNAs, SAs, vendors and other organizations receiving funds will also be mapped in PFMS.

56. Payments will be made from the zero balance subsidiary accounts up to the drawing limit assigned to such accounts from time to time. Transactions in each Subsidiary Account will be settled with the Central Nodal Account daily through the core banking solution (CBS) on the basis of payments made during the day.

57. CNAs and SAs will mandatorily use the EAT module of PFMS or integrate their systems with the PFMS to ensure that information on PFMS is updated by each SA at least once every day.

Pratik h gk
21/5/24

58. CNAs will keep all the funds received in the Central Nodal Account only and shall not transfer the funds to any other account or not divert the same to Fixed Deposits/ Flexi-Account/ Multi-Option Deposit Account/ Corporate Liquid Term Deposit (CLTD) account etc. The funds released to CNA shall not be parked in bank account of any other agency.

59. Release of funds by the Ministries/ Departments towards the end of the financial year should be avoided to prevent accumulation of unspent balances with CNAs.

60. Provision in respect of transactions like payment of TDS, Income Tax and GST etc. shall be the same as in Model 1.

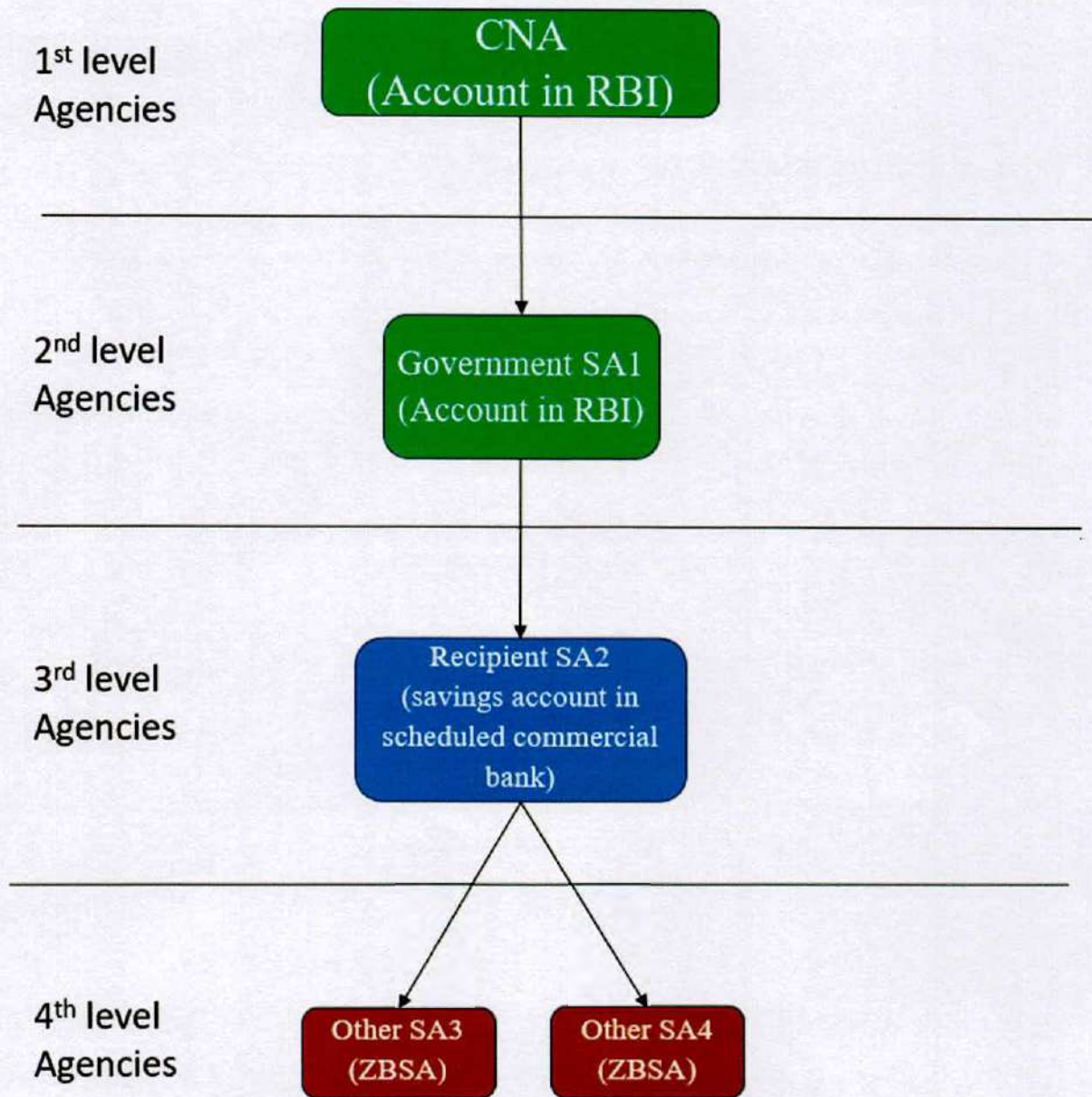
D. Fund releases exempted from CNA model

61. Following categories of fund releases by a Ministry/Department will be exempted from following these guidelines and may continue in existing mode:

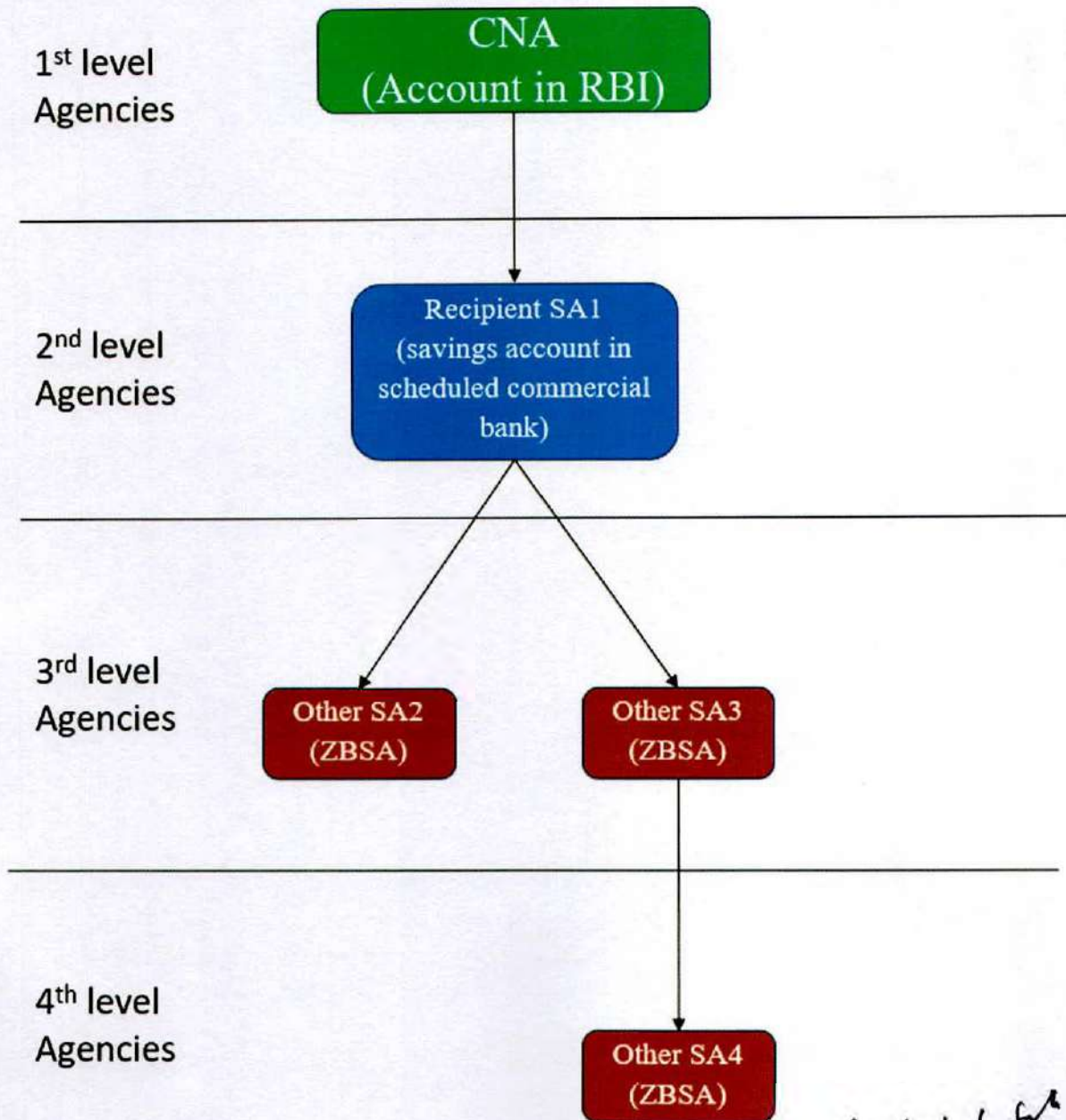
- (i) Fund released by Ministries/Departments in Direct Benefit Transfer (DBT) mode or reimbursement mode.
- (ii) Fund releases involving payment of equity share or extension of loan by the Government to a company.
- (iii) Fund releases where 100% payments are made by the Ministry/Department directly to the vendors/beneficiaries against the bills/claims raised by the vendors/beneficiaries.
- (iv) Fund releases by the Ministry/Department directly to multiple Implementing Agencies (IAs) where amount transferred to any agency does not exceed Rs. 10 lakhs per annum.
- (v) Fund releases in which funds are transferred to the Indian Missions abroad for implementation of the scheme.
- (vi) *Fund releases for a corpus/revolving fund approved by the Cabinet. [Stands Deleted]*
- (vii) Fund releases based on authorization where expenditure is incurred on real time basis with no float. However, in such cases Ministry/Department shall avoid the mode of transfer of funds through Civil Deposit and the option of Letter of Authorization should be adopted.

62. UTs without legislature work directly in PFMS and should be given Letter of Authorization (LoA). There is no need for them to open a Central Nodal Account. They will ensure that the funds are released on the basis of LoA to the vendors/ beneficiaries 'Just-In-Time'.

63. This issues with the approval of Finance Secretary & Secretary (Expenditure).

Annexure I**Case where Government SA is Funding Agency for Recipient SA at 3rd level**

Prateek h gk
21/5/24

Annexure IICase where CNA is Funding Agency for Recipient SA at 2nd level

*Prepared by SA
21/11/24*

F. No. 1(13)PFMS/FCD/2020
Government of India
Ministry of Finance
Department of Expenditure
PFMS Division

Block No.11, 5th Floor,
CGO Complex, Lodhi Road,
New Delhi, dated 23.03.2021

OFFICE MEMORANDUM

Subject: Procedure for release of funds under the Centrally Sponsored Schemes (CSS) and monitoring utilization of the funds released

The General Financial Rule-232(v) prescribes the release of funds to the State Governments and monitoring utilization of funds through PFMS. For better monitoring of availability and utilization of funds released to the States under the Centrally Sponsored Schemes (CSS) and to reduce float, the Department of Expenditure vide letter of even number dated 16.12.2020 had shared a draft modified procedure for release of funds under CSS with all the State governments and Ministries/Departments of the Government of India to seek their comments. The comments received from the State governments and Ministries/Departments of the Government of India were considered and the procedure has been suitably modified.

With a view to have more effective cash management and bring more efficiency in the public expenditure management, it has been decided that the following procedure will be followed by all the State Governments and Ministries/Departments of the Government of India regarding release and monitoring utilization of funds under CSS with effect from 1st July, 2021:

1. Every State Government will designate a Single Nodal Agency (SNA) for implementing each CSS. The SNA will open a Single Nodal Account for each CSS at the State level in a Scheduled Commercial Bank authorized to conduct government business by the State Government.
2. In case of Umbrella schemes which have multiple sub-schemes, if needed, the State Governments may designate separate SNAs for sub-schemes of the Umbrella Scheme with separate Single Nodal Accounts.
3. Implementing Agencies (IAs) down the ladder should use the SNA's account with clearly defined drawing limits set for that account. However, depending on operational requirements, zero-balance subsidiary accounts for each scheme may also be opened for the IAs either in the same branch of the selected bank or in different branches.
4. All zero balance subsidiary accounts will have allocated drawing limits to be decided by the SNA concerned from time to time and will draw on real time basis from the Single Nodal Account of the scheme as and when payments are to be made to beneficiaries, vendors etc. The available drawing limit will get reduced by the extent of utilization.

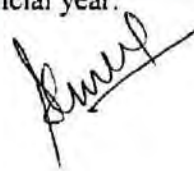
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5. For seamless management of funds, the main account and all zero balance subsidiary accounts should preferably be maintained with the same bank. However, State Government may choose different banks for opening Single Nodal Accounts of different CSS.
6. Only banks having a robust IT Systems and extensive branch network should be chosen for opening the Single Nodal Account of each CSS. The bank chosen should have the facility to open the required number of subsidiary zero balance accounts and a robust MIS for handling accounting and reconciliation at each level. The bank should also provide a user friendly dashboard to officers at various levels to monitor utilization of funds by IAs.
7. The bank's software system should be able to monitor the drawing limits of the IAs who should be able to draw funds on real time basis from the SNA's account as and when payments are to be made. The selected bank should ensure proper training and capacity building of branch managers and other staff for smooth operation of these accounts.
8. The Ministries/Departments will release the central share for each CSS to the State Government's Account held in the Reserve Bank of India (RBI) for further release to the SNA's Account.
9. Funds will be released to the States strictly on the basis of balance funds of the CSS (Central and State share) available in the State treasury and bank account of the SNA as per PFMS or scheme-specific portals fully integrated with PFMS in consonance with rule 232(V) of the General Financial Rules, 2017.
10. The SNAs shall ensure that the interest earned from the funds released should be mandatorily remitted to the respective Consolidated Funds on pro-rata basis in terms of Rule 230(8) of GFR, 2017. Interest earned should be clearly and separately depicted in PFMS, scheme-specific portals integrated with PFMS and in MIS provided by the banks.
11. Except in case of schemes/sub-schemes having no State share, States will maintain separate budget lines for Central and State Share under each CSS in their Detailed Demand for Grants (DDG), and make necessary provision of the State share in the State's budget. While releasing funds to SNA, State's Integrated Financial Management Information System (IFMIS) should provide these budget heads and the same should be captured in PFMS through treasury integration.
12. In the beginning of a financial year, the Ministries/Departments will release not more than 25% of the amount earmarked for a State for a CSS for the financial year. Additional central share (not more than 25% at a time) will be released upon transfer of the stipulated State share to the Single Nodal Account and utilization of at least 75% of the funds released earlier (both Central and State share) and compliance of the conditions of previous sanction. However, this provision will not be applicable in case of schemes where a different quantum of release has been approved by the Cabinet.
13. After opening of Single Nodal Account of the scheme and before opening zero balance subsidiary account of IAs or assigning them drawing rights from SNA's account, the IAs at all levels shall return all unspent amounts lying in their accounts to the Single Nodal Account of the SNA. It will be the responsibility of the State government concerned to ensure that the entire unspent amount is returned by all the IAs to the Single Nodal Account of the SNA concerned. For this, the State Governments will work out the modalities and the timelines and will work out Central and state share in the amount so available with IAs.



SNAs will keep a record of unspent balance lying in the account of IAs and the amount refunded by IAs.

14. Refund of balance amount by IAs and the amount available in the SNA's account should be taken into account by the Program Division of the Ministry/Department while releasing funds under the scheme. Concerned SNAs shall keep a record of the unspent amount lying in the account of IAs to be deposited in the Single Nodal Account while assigning drawing rights to IAs.
15. Ministries/ Departments will ensure that releases under all CSS are made strictly as per the actual requirement on the ground, without resulting in any material float with the implementing agencies at any level.
16. The State Government will transfer the Central share received in its account in the RBI to the concerned SNA's account within a period of 21 days of its receipt. The Central share shall not be diverted to the Personal Deposit (PD) account or any other account by the State Government. Corresponding State share should be released as early as possible and not later than 40 days of release of the Central share. The funds will be maintained by the SNA in the Single Nodal Account of each CSS. State Governments/SNAs/IAs shall not transfer scheme-related funds to any other bank account, except for actual payments under the Scheme.
17. State Governments will register the SNAs and all IAs on PFMS and use the unique PFMS ID assigned to the SNA and IAs for all payments to them. Bank accounts of the SNAs, IAs, vendors and other organizations receiving funds will also be mapped in PFMS.
18. Payments will be made from the zero balance subsidiary accounts up to the drawing limit assigned to such accounts from time to time. Transactions in each Subsidiary Account will be settled with the Single Nodal Account daily through the core banking solution (CBS) on the basis of payments made during the day.
19. SNAs and IAs will mandatorily use the EAT module of PFMS or integrate their systems with the PFMS to ensure that information on PFMS is updated by each IA at least once every day.
20. SNAs will keep all the funds received in the Single Nodal Account only and shall not divert the same to Fixed Deposits/Flexi-Account/Multi-Option Deposit Account/Corporate Liquid Term Deposit (CLTD) Account etc.
21. The State IFMIS should be able to capture scheme component-wise expenditure along with PFMS Scheme Code and Unique Code of the Agencies incurring the expenditure. State Governments will ensure daily uploading/sharing of data by the State IFMIS/Treasury applications on PFMS. PFMS will act as a facilitator for payment, tracking and monitoring of fund flow.
22. Release of funds by the Ministries/Departments to States towards the end of the financial year should be avoided to prevent accumulation of unspent balances with States. Ministries/Departments will arrange to complete the release well in time so that States have ample time to seek supplementary appropriations from their respective legislatures, if required, and account for all the releases in the same financial year.



23. In case of CSS having no State share and where as per the scheme guidelines, funds are released by the Central Ministry/Department directly to the districts/blocks/Gram Panchayats/Implementing agencies, the requirement of notifying a single Nodal Agency and opening of a Single Nodal Account at the State level may be waived by the Secretary of the Central Ministry/Department concerned in consultation with the Financial Adviser.
24. UTs without legislature work directly in PFMS. Therefore, there is no need for them to open a Single Nodal Account. They will ensure that the funds are released to the vendors/beneficiaries 'just in time'. In case funds are to be released to any agency as per scheme guidelines, provision of Rule 230 (vii) of GRF 2017 will be strictly followed to avoid parking of funds, with agencies.
25. Ministries/Departments shall undertake monthly review of the release of funds (both the Central and State Share) from the State treasury to the SNA, utilization of funds by SNAs and IAs and outputs/outcomes vis-à-vis the targets for each CSS.

This issues with the approval of Secretary (Expenditure) and shall supersede all earlier guidelines on this subject.


(Subhash Chandra Meena)
Director (FCD)

011-24368543

E-mail: subhash.meena@nic.in

To,

1. All Secretaries to the Government of India
2. All Financial Advisors to the Government of India
3. All Pr. CCAs/CCAs of all Ministries/Departments

Copy to:

1. PSO to Secretary (Expenditure)
2. PPS to CGA
3. Sr.PPS to Addl. Secretary (Expenditure)
4. PSO to Addl. Secretary (Pers)
5. Sr. PPS to JS (PFC-II)
6. Sr. PPS to JS(PF-S)

F. No. 1/(13)/PFMS/2022
Government of India
Ministry of Finance
Department of Expenditure

North Block,
New Delhi, 15th July, 2022

OFFICE MEMORANDUM

Subject: Release of funds under the Centrally Sponsored Schemes (CSS) and monitoring utilization of the funds released – Procedure for remitting the interest earned from the funds released in the single nodal account of Single Nodal Agencies (SNAs).

The undersigned is directed to refer to Para 10 of this Department's OM No. 1(13)PFMS/FCD/2021 dated 23rd March, 2021 regarding remitting of interest earned from the funds released in the Single Nodal Agency (SNA) account into the respective consolidated funds on pro-rata basis in terms of rule 230 (8) of GFR, 2017. Further, this Department, vide OM No 1(13) PFMS/FCD/2021 dated 30th June, 2021, communicated the procedure for remitting the interest accrued.

2. In view of the references received from Ministries/Departments, the procedure for remitting the interest has been reviewed in consultation with O/o CGA and following instructions are communicated in supersession of DoE's OM No 1(13)PFMS/FCD/2021 dated 30th June, 2021 -

3. The SNA of each CSS in the State shall compute the total interest earned out of the funds received in its account (both from the Central Government and the State Government) in the preceding financial year in the 1st week of April. The interest earned shall be apportioned by the SNA between the Central Government and the State Governments per the approved funding pattern of the CSS and shall be deposited in the respective consolidated funds.

4. The interest accrued in the SNA account shall be classified and deposited under the Standard Minor Head '*801-Interest or other earnings from Grantee on unspent balances*' below the concerned functional Major/Sub-Major Head in the Section '*Receipt Heads (Revenue Account)*' corresponding to the functional Major/Sub-Major Head(s) from where the grant was originally sanctioned. The nature of the receipt i.e. interest, shall be classified at Sub-Head Level. The name of the Scheme may be classified at the detailed head level.

5. The Standard Minor Head '801' and sub-heads thereunder for distinctly identifying nature of receipt i.e. interest, below the functional Major/Sub-Major Heads can be opened without issue of formal correction slip to the LMMHA for Union and States in terms of Para 2.5 of the General Directions to the LMMHA read with Para 1.2 thereof. The Principal Accounts Office of the concerned Ministry/Department of the Government of India may get these heads opened from DAMA Section of the O/o CGA through e-Lekha.

P. S. S. S. S.
15/7/22

6. An illustration to the procedure described in Para 4&5 is given below –

- i. Interest accrued on the fund releases for educational purposes shall be credited as under –

Major Head - *'0202-Education, Sports, Arts and Culture'*

Sub Major Head–*'01 or 02'* as the case may be

Minor head – *'801-Interest or Other earnings from Grantee on unspent balances'*

Sub-Head – *'XX - Interest'*

(Code for 'XX' shall be generated by the system viz. e-Lekha)

- ii. Interest accrued on the fund releases for Health purposes shall be credited as under –

Major Head- *'0210-Medical and Public Health'*

Sub-Major Head –*'01, 02, 03, 04 or 80'* as the case may be

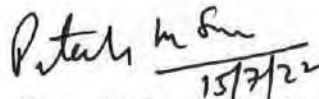
Minor head – *'801-Interest or Other earnings from Grantee on unspent balances'*

Sub-Head – *'XX - Interest'*

(Code for 'XX' shall be generated by the system viz. e-Lekha)

7. The interest shall be deposited as per the extant procedure. However, from 1st September, 2022 onwards, the interest accrued in the SNA account shall be deposited by the SNAs online through the Non-Tax Receipt Portal (NTRP) using PFMS Login. PFMS Division, O/o CGA shall issue the Standard Operating Procedure (SOP) for the same.

8. This issues with the approval of the competent authority.


(Prateek Kumar Singh)
Director
Tel. No. 23094961

To

1. Secretaries of all Departments/Ministries, Government of India
2. Chief Secretaries of all States/UTs with Legislature
3. Financial Advisers of all Ministries of Government of India
4. Addl. CGA (PFMS), O/o CGA, INA, New Delhi

F. No. 1(27)/PFMS/2020
Government of India
Ministry of Finance
Department of Expenditure
PFMS Division

North Block
New Delhi, 13th July, 2023

To

Chief Secretaries/Principal Secretaries (Finance): All States/UTs

Subject: "Just-in-Time" release of Centrally Sponsored Schemes (CSS) funds through e-kuber platform of Reserve Bank of India (RBI).

Sir/Madam

The General Financial Rule 232(v) prescribes the release of funds to the State Governments and monitoring utilization of funds through PFMS. For better monitoring the availability and utilization of funds released to the States under the Centrally Sponsored Schemes (CSS) and to reduce float, the Department of Expenditure vide OM No. 1(13)PFMS/FCD/2020 dated 23rd March, 2021 has issued guidelines for revised procedure for flow of funds under CSS. The revised procedure, known as the "SNA model", came into effect from 1st July, 2021.

2. Further, in view of rule 230 (7) of GFR 2017 which prescribes that "The principles of 'just in time release' should be applied for releases in respect of all payments to the extent possible" and to bring about more efficiency in cash management at both Centre and States level, it has been decided to introduce an alternative fund flow mechanism named SNA – SPARSH (समयोचित प्रणाली एकीकृत शीघ्र हस्तांतरण – Real time System of Integrated Quick Transfers) for CSS funds through an integrated framework of PFMS, State IFMIS and e-kuber platform of Reserve Bank of India (RBI) in a progressive manner. The names of schemes and States to be covered by the alternative fund flow mechanism will be notified from time to time.

3. Following procedure will be followed by the State Governments concerned and the Ministries/Departments of the Government of India for the schemes notified for implementation in SNA –SPARSH model -

- i. Ministry/Department concerned of the Government of India shall open a drawing account with RBI under the existing User Defined Customer Hierarchy (UDCH) code of the Ministry/Department concerned.
- ii. The State Government will designate a Single Nodal Agency (SNA) for implementing each State Linked Scheme (SLS) corresponding to a CSS. Existing SNAs under the "SNA model" may also be designated as SNAs under SNA- SPARSH model.

Preeti K. S.

- iii. The State Government shall open SLS wise drawing accounts of SNA in RBI. Before opening of drawing account of an SLS, State Government and Ministry/Department concerned of GoI shall ensure that the Centre-State fund sharing ratio is uniform under all components of that SLS. In case of Umbrella schemes having multiple sub schemes/components with varying sharing patterns, State Governments in consultation with Ministry/Department concerned should open separate SLS for sub schemes/components with different sharing ratio.
- iv. After opening of aforesaid drawing accounts in RBI by the Ministries/Departments and the State Governments, the Ministries/Departments and the State Governments will approach the PFMS division, O/o CGA for on boarding the scheme onto SNA-SPARSH platform of PFMS by 'marking' of the CSS on PFMS. Simultaneously, the State Governments shall map the CSS with corresponding SLSs as per the existing protocol.
- v. Upon on boarding of a scheme onto SNA- SPARSH platform, the State Government shall close all the SNA accounts pertaining to the scheme and return the Central share of unspent balance lying in the SNA accounts to the Consolidated Fund of India (CFI). Similarly the State share of unspent balance in the SNA accounts should be returned to the Consolidated Fund of the State. Further, the central share under the scheme lying in State treasury should also be returned to the CFI. Detailed procedure for calculation and return of the unspent amount will be issued separately.
- vi. Once a CSS is on boarded onto SNA-SPARSH platform of PFMS, Ministry/Department concerned shall use only the SNA- SPARSH platform to release funds under the scheme as per the guidelines contained in this OM and further guidelines issued in the matter. The use of SNA platform to release funds as per DoE's guidelines dated 23rd March, 2021 shall be stopped immediately after on boarding of the CSS onto SNA- SPARSH platform.
- vii. In the beginning of a financial year, the Ministries/Departments will create a 'mother sanction' in PFMS for a State for a CSS. The 'mother sanction' will define State wise drawing limit of the Ministry/Department for that CSS. The mother sanction may be modified by the Ministry during the year with the concurrence of the IFD.
- viii. The SNA and the Implementing Agencies (IAs) down the ladder shall be registered in State Integrated Financial Management Information System (State IFMIS).
- ix. Whenever the SNA/IAs needs to make payment to vendors/beneficiaries, the SNA/IA will generate payment files in State IFMIS. The payment files generated by SNA/IAs will be consolidated by State treasury in State IFMIS periodically after thorough scrutiny.
- x. In the case of States where the IT system is not ready to onboard a large number of agencies with proper protocol, the agencies may submit manual claims to State treasury which in turn shall process these claims in the State IFMIS.

P. K. Singh

- xi. State Government will develop a State Cyber Treasury wherein all payment files with SLS tags from the SNA/IAS could be received for payment and the vouchers could be compiled for accounting purpose. The State Cyber Treasury shall make the provision of 'flags' to identify the SNA/IA which has raised the claim and the SLS to which the claim pertains to.
- xii. State Government/treasury will share the consolidated payment file with PFMS for advance release of Central share.
- xiii. After receiving the consolidated payment file on PFMS, the Ministry/Department concerned will generate a sanction equivalent to the central share specified for the SLS on PFMS and transfer the central share of funds from centre's drawing account to the State's drawing account. Thus, State's drawing account shall be pre-funded with central share. After release of central share of funds, the mother sanction for the centre's drawing account for the scheme for the State will be reduced by an equivalent amount.
- xiv. Payment files received from State Treasury in PFMS till the cut-off time of 3 PM during a working day will be processed and sanction for the central share will be generated on the same working day. Sanction for the central share for payment files received beyond the cut-off time of 3 PM may be generated on the next working day.
- xv. Upon receipt of Central share, the consolidated payment file in State IFMIS will be auto pushed from State IFMIS to RBI. RBI shall debit the State's drawing amount by the total amount of the payment file and release payments to vendors/beneficiaries as per the instructions contained in the payment file. RBI will share the Debit notification of this payment with both PFMS and State IFMIS.
- xvi. In some schemes, the State Governments are releasing 'top up' amount in addition to the Central share and State share. State IFMIS and PFMS shall maintain a master database of proportion of Central, State share and the top up amount in such schemes. Payment files of such schemes will mandatorily include the 'top up' amount separately in line with the proportions in the master database and the Central share will not be calculated on the 'top up amount'. In case of schemes having 'top up' by State Government, Ministries/Departments shall not generate the sanction for central share against the payment files which are not reflecting the top up amount separately.
- xvii. There shall be periodic reconciliation and settlement of funds including failed transactions between Centre and State. The consolidated payment file pushed by State IFMIS to PFMS will mandatorily have the flagging for reinitiated transactions against previously failed transactions (if applicable) to avoid duplicate payments.
- xviii. Funds will remain in respective consolidated funds and will be released to the beneficiaries/vendors just in time. The funds will not be diverted to any Personal Deposit (PD) account or any other account by the State Government.

P. K. S. S.

- xix. UTs without legislature work directly in PFMS and there is no need for them to open account in RBI. Ministries concerned can allow UTs with legislature to operate the concerned budget head through Letter of Authorization. UTs without legislature will ensure that the funds are released to the vendors/beneficiaries 'just in time' and are not parked in a bank account. In case funds are to be released to any agency as per scheme guidelines, provision of Rule 230 (vii) of GFR 2017 will be strictly followed to avoid parking of funds, with agencies.
4. This issues with the approval of Finance Secretary & Secretary (Expenditure).

Prateek K Singh
 13/7/23
 (Prateek Kumar Singh)
 Director (PFC-I)
 011-23094961
 E-mail: prateeks.98@gov.in

Copy to:

1. PSO to Finance Secretary & Secretary (Expenditure)
2. PSO to Special Secretary (Pers)
3. PSO to AS(PF-S)
4. PPS to CGA
5. Sr. PPS to AS (PFC-II)
6. Sr. PPS to JS (PFC-I)

F. No. 5/2/2016-Policy
Government of India
Ministry of Finance
Department of Investment & Public Asset Management
(DIPAM)


Block-14, CGO Complex,
Lodhi Road, New Delhi.
Dated: 27th May, 2016

OFFICE MEMORANDUM

Subject: Guidelines on Capital Restructuring of Central Public Sector Enterprises (CPSEs) - regarding

The undersigned is directed to refer to the above mentioned subject and to enclose herewith a copy of the "Guidelines on Capital Restructuring of CPSEs". These guidelines are in line with the focus of the Government on adopting a comprehensive approach for efficient management of its investment in CPSEs, as announced in Budget 2016-17.

2. The Administrative Ministries/Departments are requested to take necessary action for compliance of the above guidelines by CPSEs under their respective administrative control. A copy of the guidelines has also been uploaded on DIPAM's website i.e. www.divest.nic.in
3. This issues with the approval of the Hon'ble Finance Minister.


(G. Parthasarathi)
Deputy Secretary to the Govt. of India
Tel.: 24366523
E-mail: parthasarathi.g@nic.in

Encl.: As above.

To,
Secretaries to the Ministries/Departments of Government of India
(As per List enclosed)



Mailing List

1. **Ministry of Agriculture and Farmers Welfare**
 - (i) Secretary, Department of Agricultural Research and Education.
 - (ii) Secretary, Department of Agriculture, Cooperation & Farmers Welfare.
 - (iii) Secretary, Department of Animal Husbandry, Dairying & Fisheries.
2. **Secretary, Ministry of AYUSH**
3. **Secretary, Department of Atomic Energy.**
4. **Ministry of Chemicals and Fertilizers**
 - (i) Secretary, Department of Chemicals and Petrochemicals.
 - (ii) Secretary, Department of Fertilizers.
 - (iii) Secretary, Department of Pharmaceuticals.
5. **Secretary, Ministry of Civil Aviation**
6. **Secretary, Ministry of Coal**
7. **Ministry of Commerce & Industry**
 - (i) Secretary, Department of Commerce.
 - (ii) Secretary, Department of Industrials Policy & Promotion.
8. **Ministry of Communication & Information Technology**
 - (i) Secretary, Department of Electronics & Information Technology.
 - (ii) Secretary, Department of Posts.
 - (iii) Secretary, Department of Telecommunications.
9. **Ministry of Consumer Affairs, Food and Public Distribution**
 - (i) Secretary, Department of Consumer Affairs.
 - (ii) Secretary, Department of Food and Public Distribution.
10. **Secretary, Ministry of Corporate Affairs**
11. **Secretary, Ministry of Culture**
12. **Ministry of Defence**
 - (i) Secretary, Department of Defence.
 - (ii) Secretary, Department of Defence Production.
 - (iii) Secretary, Department of Defence Research & Development.
 - (iv) Secretary, Department of Ex-Servicemen Welfare.
13. **Secretary, Ministry of Development of North Eastern Region**
14. **Secretary, Ministry of Drinking Water and Sanitation**
15. **Secretary, Ministry of Earth Sciences**
16. **Secretary, Ministry of Environment, Forests & Climate Change**
17. **Secretary, Ministry of External Affairs**

18. **Ministry of Finance**
 - (i) Secretary, Department of Economic Affairs.
 - (ii) Secretary, Department of Expenditure.
 - (iii) Secretary, Department of Financial Services.
 - (iv) Secretary, Department of Revenue.
19. **Secretary, Ministry of Food Processing Industries**
20. **Ministry of Health & Family Welfare**
 - (i) Secretary, Department of Health & Family Welfare.
 - (ii) Secretary, Department of Health Research.
21. **Ministry of Heavy Industries and Public Enterprises**
 - (i) Secretary, Department of Heavy and Public Industries
 - (ii) Secretary, Department of Public Enterprises – **With a request to also ensure compliance of the guidelines by CPSEs.**
22. **Secretary, Ministry of Home Affairs**
23. **Secretary, Ministry of Housing and Urban Poverty Alleviation**
24. **Ministry of Human Resource Development**
 - (i) Secretary, Department of Higher Education.
 - (ii) Secretary, Department of School Education & Literacy.
25. **Secretary, Ministry of Information and Broadcasting**
26. **Secretary, Ministry of Labour and Employment**
27. **Secretary, Department of Legal Affairs, Ministry of Law and Justice**
28. **Secretary, Ministry of Micro, Small & Medium Enterprises**
29. **Secretary, Ministry of Mines**
30. **Secretary, Ministry of Minority Affairs**
31. **Secretary, Ministry of New & Renewable Energy**
32. **Secretary, Ministry of Panchayati Raj**
33. **Secretary, Ministry of Parliamentary Affairs**
34. **Ministry of Personnel, Public Grievances and Pensions**
 - (i) Secretary, Department of Personnel and Training.
 - (ii) Secretary, Department of Administrative Reforms and Public Grievances (DARPG).
 - (iii) Secretary, Department of Pension & Pensioner's Welfare.
35. **Secretary, Ministry of Petroleum & Natural Gas**
36. **Secretary, Ministry of Power**
37. **Secretary, Ministry of Railways**
38. **Secretary, Ministry of Road Transport and Highways**

39. **Ministry of Rural Development**
 - (i) Secretary, Department of Rural Development (DRD).
 - (ii) Secretary, Department of Land Resources (DLR).
40. **Ministry of Science and Technology**
 - (i) Secretary, Department of Biotechnology.
 - (ii) Secretary, Department of Science & Technology.
 - (iii) Secretary, Department of Scientific & Industrial Research.
41. **Secretary, Ministry of Shipping**
42. **Secretary, Ministry of Skill Development & Entrepreneurship**
43. **Ministry of Social Justice & Empowerment**
 - (i) Secretary, Department of Social Justice & Empowerment.
 - (ii) Secretary, Department of Empowerment of Persons with Disabilities.
44. **Secretary, Department of Space**
45. **Secretary, Ministry of Statistics and Programme Implementation**
46. **Secretary, Ministry of Steel**
47. **Secretary, Ministry of Textiles**
48. **Secretary, Ministry of Tourism**
49. **Secretary, Ministry of Tribal Affairs**
50. **Secretary, Ministry of Urban Development**
51. **Secretary, Ministry of Water Resources, River Development and Ganga Rejuvenation**
52. **Secretary, Ministry of Women and Child Development**
53. **Ministry of Youth Affairs and Sports**
 - (i) Secretary, Department of Sports.
 - (ii) Secretary, Department of Youth Affairs.

Subject: Investment Management of CPSEs- Guidelines on Capital Restructuring of Central Public Sector Enterprises (CPSEs).

Background

Department of Public Enterprises (DPE), Department of Expenditure & Department of Economic Affairs in the Ministry of Finance have issued guidelines from time to time on issue of bonus shares, buyback of shares, splitting of shares and dividend. As announced in the Budget 2016-17, the Government is adopting a comprehensive approach for efficient management of its investment in CPSEs by addressing inter-related issues, such as capital restructuring, dividend, bonus shares, etc.

2. The resource management issues for a CPSE needs to be looked into in the context of the focus of the Government to, inter-alia, spur economic growth through efficient management of GoI's investment in CPSEs. It is, therefore, imperative that Government of India's interests as a majority shareholder investor in a CPSE are duly represented through the nominee 'official director' on the Board of the company. The nominee directors should discharge their responsibility to ensure efficient allocation of GoI's investment in CPSEs for growth and economic development. It may require that an appropriate view is taken by the Department/Administrative Ministry in such financial matters before the board meetings in line with this approach.

3. In the above background, the guidelines on these subjects need to be rationalized so as to comprehensively capture the various aspects of capital restructuring of CPSEs. Accordingly, in supersession of guidelines issued earlier, the following consolidated guidelines on general principles and mechanism for capital restructuring of CPSEs is issued as below:

4. Applicability:

4.1 These guidelines shall apply to all corporate bodies where Government of India and/or Government controlled one or more body corporate have controlling interest [hereinafter would be referred to as Central Public Sector Enterprises (CPSEs) for these guidelines].

4.1.1 Body corporate shall include body incorporated under the provisions of the Companies Act, 1956 or the Companies Act, 2013, or under any other Act as may be applicable except Limited Liability Partnership.

4.1.2 Controlling interest means control over the composition of the Board of Directors; or exercise or control over more than one-half of the total share capital or able to exercise more than 50 per cent voting rights in the meeting of the members, Board of Directors or any other similar executive structure, e.g., Governing Body, Executive Committee, etc.

4.1.3 A body corporate in which Government of India and/ or CPSEs including their subsidiaries controls the composition of the Board of Directors; or exercises or controls more than one-half of the total share capital shall be deemed to be a body controlled by Government of India.

4.2 These guidelines for payment of dividend, issue of bonus shares and buyback of shares shall not apply to the body corporate which is prohibited from distribution of profits to its members, e.g. companies set up under section 8 of the Companies Act, 2013 or under extant provisions of any other Act or which has accumulated losses.

4.3 The guidelines for payment of dividend shall be applicable from financial year ending on or after 31st March, 2016 and the guidelines for issue of bonus shares, buyback and splitting of shares shall be applicable from financial year starting 1st April, 2016 or thereafter.

4.4 CPSEs shall ensure compliance of these guidelines by taking up this matter as an agenda item along with a compliance note in the Board meeting of the company convened for finalization and approval of its annual account. Requisite approval of shareholders/ members shall be obtained in the AGM/ EGM to be held immediately thereafter.

5. Payment of Dividend

5.1 Department of Expenditure vide its O.M. Nos. 7(5)E-Coord/2004 and O.M No. 7(2)E-Coord/2005 dated 27/09/2004 and 23/11/2005 respectively & Department of Economic Affairs vide O.M. 3(3)-B(S)/2015 dated 05/01/2016 have issued guidelines on dividend payout by CPSEs. However, it is observed that CPSEs are not restructuring their capital by issue of bonus shares to maintain healthy balance in capital and net-worth. Declaration of dividend at reasonable rate on a regular interval boosts investor's confidence. Although dividend is paid on paid up share capital, dividend payout should be seen with reference to return to shareholder's money, i.e. net-worth. Hence, return on net-worth in the form of dividend is a desirable parameter for increasing the investor's confidence in the company. Moreover, return on net-worth needs to be compared with alternative investment opportunities available to the investors. Hence there is a felt need for a clear dividend policy and CPSEs need to take a decision on dividend within a clearly articulated framework/guidelines of the Government.

5.2 In supersession of earlier guidelines, every CPSE would pay a minimum annual dividend of 30% of PAT or 5 % of the net-worth, whichever is higher subject to the maximum dividend permitted under the extant legal provisions.

5.3 Nonetheless, CPSEs are expected to pay the maximum dividend permissible under the Act under which a CPSE has been set up, unless lower dividend proposed to be paid is

justified after the analyses of the following aspects on a case to case basis at the level of Administrative Ministry/Department with the approval of Financial Advisers.

- (i) Net-worth of the CPSE and its capacity to borrow;
- (ii) Long-term borrowings;
- (iii) CAPEX/Business Expansion needs;
- (iv) Retention of profit for further leveraging in line with the CAPEX needs; and
- (v) Cash and bank balance.

5.4 The analysis should confirm that the retention of funds augmenting its net-worth is being optimally leveraged to ensure higher investment by the CPSEs. The report for exemption, if any, in this regard will be submitted by the CPSEs through their Administrative Ministry to Secretary, Department of Economic Affairs and Secretary, Department of Investment and Public Asset Management (DIPAM) before the end of second quarter of the financial year. .

6. Buyback of shares:

6.1 The DPE had issued guidelines vide O.M. No. DPE/14(24)2011-Fin. Dated 26th March, 2012 regarding buyback of shares. These guidelines only provides that if a CPSE decides to buy back its own shares from the shareholders using surplus cash, Department of Disinvestment (DoD) on behalf of major shareholders may tender/offer equity on behalf of Government of India. It further provides that CPSEs will amend their Articles of Association to provide for buyback of shares, provided such provision does not exist in their Articles of Association.

6.2. It has been observed that CPSEs are not looking into the merit based capital restructuring including the option of buyback of shares if they do not have plans to deploy surplus funds optimally for business purposes. Although CPSEs have been set for specific purpose, some of them are not able to deploy the cash/bank balances for viable business expansion. In such cases, buyback of shares improves investors' confidence in the company and is likely to help the company to raise capital in future when it requires funds for expansion/ diversification for growth. Thus, it supports their market capitalization, which is in the overall long term interest of the company.

6.3. In supersession of earlier guidelines, every CPSE shall look into and analyse/ deliberate in first Board meeting after the closure of the financial year the following parameters for the purpose of buyback:

- (i) Cash and Bank balance;
- (ii) Capital Expenditure and business expansion as committed with reference to the CAPEX incurred in the last 3 years;
- (iii) Net-worth [Free reserves and paid-up capital, including other reserves (if any)];

- (iv) Long term borrowing and further capacity to borrow on the basis of its 'Net worth';
- (v) Any other financial commitments in the near future;
- (vi) Business/other receivables and contingent liabilities, if any; and
- (vii) Market price/book value of share.

6.4 Based on this analysis, it needs to be clearly brought out that surplus cash and bank balance with the CPSE shall be considered for restructuring of capital through buyback. However, every CPSE having net-worth of atleast **Rs. 2000 crore** and cash and bank balance of over **Rs. 1000 crore** shall exercise the option to buy-back their shares.

7. Issue of Bonus Shares:

7.1 The Department of Public Enterprises had issued guidelines on issue of bonus shares by Public Sector Undertakings vide O.M. No. DPE/12(6)/95-Fin. Dated 10th November 1995 and O.M. No. DPE/13(21)-Fin. Dated 25th November, 2011 respectively. These guidelines provide that each Administrative Ministry may direct the CPSEs under their respective control that enterprises having reserves in excess of three times of their paid up capital should immediately consider the scope for issuing bonus shares to Government of India and pro-rata to other existing shareholders if partial disinvestment had occurred so far.

7.2 The Department of Expenditure had issued O.M dated 24th September, 2004 providing for that all profit-making companies must also consider issuing bonus shares to the Government. Subsequently, the Department vide its O.M. dated 23rd November 2005 stipulated that PSEs having large cash/free reserves and sustainable profitability will issue bonus shares. The Department of Economic Affairs vide its O.M. dated 5th January, 2016 provides that CPSEs with large cash/free reserves and sustainable profits may issue bonus shares.

7.3 The Government has from time to time underlined the desirability that CPSEs should capitalize a portion of their large reserves by issuing *bonus shares* to the existing shareholders. The issue of *bonus shares* helps in bringing about a balance between paid up capital & accumulated reserves and elicits good public response to equity issues of the public enterprises and its market capitalisation.

7.4 In supersession of all guidelines issued earlier, every CPSE should look into and analyze/ deliberate in their Board meeting/ Finance Committee, the issue of bonus shares when their defined reserves and surplus are equal to or more than **5 times** of its paid up equity share capital. In case, if it is decided not to issue bonus shares, the nominee 'official director' shall ensure that the board analyses the justification for the decision, and reasons for the same be recorded specifically.

7.5 However, every CPSE shall issue bonus shares if their defined reserves and surplus is equal to or more than **10 times** of its paid up equity share capital.

7.6 Defined reserves and surplus would mean free reserves, the share premium account, and the capital redemption reserve account.

8 Splitting of Shares:

8.1 Department of Expenditure vide its O.M. No. 7(2)/E-Coord/2005 dated 23rd November, 2005 provides that companies with high market price of shares will consider stock splits. However, it does not state when a CPSE needs to consider stock splits and simply mentions that CPSEs with high market price of share will consider splitting of shares.

8.2 It has been endeavor of the government to encourage participation of small investors in the capital market so as to increase the depth of the market, liquidity and trading volume of the shares. However, high price of shares sometimes acts as a deterrent for the investors to invest in the company. In view of this, the Board of the CPSEs needs to discuss and decide on the desirability of splitting the share.

8.3 However, a CPSE where market price or book value of its share exceeds 50 times of its face value will split-off its shares appropriately provided its existing face value of the share is equal to or more than Rs. 1.

9. Miscellaneous Provisions:

9.1 Net-worth as referred to in the above guidelines would have the same meaning as defined in the Companies Act, 2013, as amended from time to time.

9.2 The above guidelines on payment of dividend, bonus shares, buyback and splitting of shares would be subject to the provisions of the Act under which a CPSE has been set up, as amended from time to time and any other extant regulations/rules.

9.3 In case, any CPSE is not able to comply with any of the above guidelines, specific exemption has to be obtained from DIPAM, Ministry of Finance, Government of India through their Administrative Ministry/Department. The Administrative Ministry will ensure the compliance of these guidelines and refer proposals for exemption(s) to the DIPAM alongwith their opinion/comments and concurrence of the Financial Adviser in the matter.

9.4 The Department of Public Enterprises (DPE) which conducts an annual survey may consider an appropriate modification, if required, in their existing format to adequately capture various aspects of the above guidelines for the efficient management of GoI's investment in CPSEs. The findings of the Survey may also be suitably incorporated in its annual publication on "Public Enterprises Survey".

F. No. 12(13)-B(W&M)/2020
Government of India
Ministry of Finance
Department of Economic Affairs
(Budget Division)

Dated: May 25, 2022.

OFFICE MEMORANDUM

Subject: Cash Management System in Central Government- Modified Exchequer Control-based Expenditure Management.

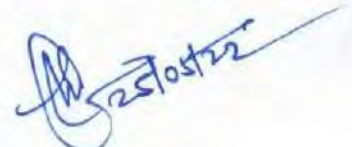
Attention of all Ministries/ Departments is invited to the cash management guidelines issued by this Ministry vide its OM F. No. 15 (39)-B (R)/2016 dated August 21, 2017.

2. The aforementioned guidelines have been reviewed and hereby reiterated with select modifications to align them with the changed circumstances:

- i. All FAs should ensure that Monthly/Quarterly Expenditure Plan (MEP/QEP) of respective Ministry/ Departments are prepared and included as an annex to their Detailed Demand for Grants (DDG). A copy of this should be furnished to the Budget Division in M/o Finance.

MEP/QEP would enable the FA to track sanctions and concurrent expenditure against Budget provision available. For the Budget Division in M/o Finance, the MEP/ QEP statement enables proper cash forecasting and management so that Administrative Ministry/ Departments are not hindered in drawing their budget allocations while implementing Schemes.

- ii. **Ministry/ Departments are now permitted to utilize the unspent balances from QEP-1 in QEP-2 within a Financial Year under intimation to the Budget Division for cash management purposes.**
- iii. **Unspent balances from QEP-2 and QEP-3 may be utilized in QEP-3 and QEP-4, respectively only after formal and prior approval of the Secretary (Expenditure) has been obtained. Ministry/ Departments should not under any circumstance presume prior approval of Secretary (Expenditure). This has to be formally obtained prior to utilizing the unspent balances. Seeking *post facto* approval is not an option.**
- iv. **FAs should note that no more than 33% and 15% of expenditure of the Budget Estimates during a Financial Year shall be permissible in the last quarter and last month of the financial year, respectively.**



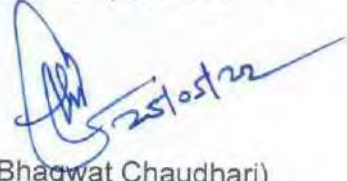
v. **FAs are advised to take note the following:**

- a) Within the MEP/QEP, calendar of **releases of amounts between ₹ 500 crore to ₹2,000 crore** has to be prepared to enable tracking of expenditure and cash flows. The range of dates for such releases may be kept between 21st (or next working day if 21st is a holiday) and 25th (or next working day if 25th is a holiday) of a month to take advantage of the GST inflows.
- b) To the extent possible, the **bulk expenditure items of value more than ₹2,000 crore** may be timed in the last month of each quarter to utilize the direct tax receipt inflows in June, September, December and March. The releases may be kept within 17th (or next working day of 17th is a holiday) and 25th (or next working day if 25th is a holiday) in these months.

Dates for these big releases of \geq ₹ 500 crore shall be annexed to the MEP/QEP.

- c) In case a **major expenditure of \geq ₹ 500 crore needs to be released outside the above prescribed dates, prior approval with two working days' notice, shall be taken from Budget Division. Prior permission from Budget Division shall be a pre-requisite for any single payment release under a scheme in excess of ₹ 5,000 crore. The FAs may guard against attempts to deliberately split expenditure to stay within limits.**
- d) FAs will monitor the release of funds to autonomous bodies and other organisations to ensure that there is no undue build-up of funds with such bodies/ organisations and money is released to them just in time. **Stipulations regarding big releases of \geq ₹ 500 crore shall also be applicable for releases by Autonomous Bodies under Treasury Single Account (TSA).**
- vi. The exchequer control would apply cumulatively at the Demand for Grant (DG) level only i.e. inter-se variations between months within a quarter would be permissible, subject to statutory restrictions and guidelines in this regard.
- vii. The provisions stipulated under Rule 230 (7) of GFR, 2017 shall be strictly complied by all Ministries/Departments and accordingly, the releases to the various Implementing Agencies (IAs) have to be restricted/rationalized keeping in view the unspent balances lying with the IAs. For this purpose, the Programme Division of Ministries/Departments shall take help of PFMS Portal to know the bank balance of the recipients (IAs) before making every fresh release.

- viii. **Instructions of Department of Expenditure regarding the procedure for release of funds under Centrally Sponsored Schemes and monitoring utilization of funds released, issued vide OM F.No. 1(13)/PFMS/FCD/2020 dated 23rd March, 2022 and the OM of even no. dated 28th March, 2022 and also guidelines for flow of funds under Central Sector schemes including implementation of Treasury Single Account (TSA), issued vide OM F. No. 1(18)/PFMS/FCD/2021 dated 9th March, 2022 shall be complied with.**
- ix. Financial Advisers shall review and **freeze the timing of the receipts of Dividend and various other Non-Tax receipts (NTRs)** of their respective Ministry/Departments. The dividend payments and buy back considerations would be targeted in the H1 part of financial year. The FAs shall also monitor the timely realization of other NTR through the online portal '**Bharat Kosh**' developed by the CGA.
- x. **Each Ministry/Departments would indicate month wise estimate of the possible non-tax revenue inflows** concerning that Ministry/ Department to Budget Division, DEA while communicating their MEP/QEP, so that these inflows are factored in while according permission for expenditure. In case month-wise estimate is not feasible, such information shall be provided on quarterly basis.
3. Any communication by Ministry/Departments on this matter should be addressed to the Secretary, Department of Expenditure.
4. These issues with the approval of FS & Secretary, Department of Expenditure.


(Sunil Bhagwat Chaudhari)
Deputy Secretary (Budget)

Cabinet Secretary, Government of India;
Comptroller & Auditor General of India;
Secretaries of all Ministries/Departments;
Secretary (Defence Services), Ministry of Defence;
Member (Finance), Ministry of Railways;
Member (Finance), Department of Telecommunications;
Controller General of Accounts, Ministry of Finance, Department of Expenditure;
Financial Advisers/Pr. CCAs/CCAs of all Ministries/Departments.

F.No. 42(02)/PF-II/2014
Government of India
Ministry of Finance
Department of Expenditure
[PFC-I Division]

North Block, New Delhi
Dated: 8th December, 2020

OFFICE MEMORANDUM

Subject: Continuation of schemes beyond 31st March, 2021 – instructions regarding.

Reference is invited to this Department's OM No. 42(02)/PF-II/2014 dated 23rd February, 2017 on the subject of continuation of schemes beyond 12th Five Year Plan. In order to align the public funded schemes with the financial resource cycle of Central and State Governments, schemes have been made co-terminous with the Finance Commission cycles since then. The 14th Finance Commission period came to an end on 31-03-2020; however, as the final report of the 15th Finance Commission was awaited at that time, DoE vide its OM No. 42(02)/PF-II/2014 dated 10th January, 2020 approved an interim extension to all ongoing schemes till 31-03-2021 or till the date of recommendations of 15th Finance Commission come into effect whichever is earlier. Proposals for continuation of ongoing schemes beyond 31.03.2021 may be sent now, to reach this Department at the earliest, but at any rate not later than 15-01-2021.

2. In the following paragraphs general guidelines for sending proposals for continuation of schemes beyond 31-03-2021 are elaborated. The proposals should be submitted as per enclosed format (**Annexure**). These guidelines are equally applicable to both Central Sector (CS) Schemes and Centrally Sponsored Schemes (CSS).

- i. For continuation of schemes with estimated financial implications within the delegated financial powers of appraisal/approval of the administrative Ministry, the proposals may be appraised and approved as per the extant guidelines. However, it may be kept in mind that total financial implications for the period 2021-22 to 2025-26 should be taken into account for deciding the appraisal/approval authority. Exceptions in this regard will be available to ongoing schemes whose approved sunset date is before the completion of this 5 year period. It may also be ensured to complete such appraisal /approval before 31-03-2021 giving requisite cognizance to third party evaluation report and necessary rationalization of schemes.
- ii. As regards proposals for continuation of schemes with estimated total financial implications more than the delegated financial powers to Ministries/ Departments (i.e. more than Rs. 500 crore), the appraisal and approval will be done as per the laid down procedure through EFC. However, a list of CS and CSS schemes of the Ministry/Department with the financial implication between Rs.300 crore to Rs. 500 crore over the 5 year period should be provided to DoE for information and annexed with the continuation proposals.

- iii. Umbrella schemes¹ denote public funded programmes under which various schemes/sub-schemes exist with a view to ensure convergence of resources across schemes with same or related objectives and similar set of targeted beneficiaries. The CSS umbrella programmes were formulated to provide flexibility to states to administer the admissible components in line with state specific requirements. Wherever possible, restructuring of umbrella schemes and consolidation into fewer schemes will be a priority for the ensuing exercise.
- iv. For standalone schemes², the estimated financial outlay for each scheme will determine the appraisal /approval authority in terms of DoE OM No. 24(35)/PF-II/2012 dated 5th August, 2016.
- v. In respect of the umbrella Central Sector Schemes (CS)/ Centrally sponsored scheme (CSS) of the Ministry/Department, the overall financial implications for each umbrella pertaining to one Ministry/Department should be taken into account for determining the competent authority for appraisal and approval. Accordingly, a single proposal for an umbrella scheme may be sent to DoE for appraisal /approval.
- vi. Keeping in view the minimum critical mass required for a central government scheme to have meaningful impact across States/UTs, it may be ensured that no standalone centrally sponsored scheme or scheme under an umbrella CSS should have financial outlay for five years below Rs. 300 crore.
- vii. With regards to Umbrella Central Sector scheme, it may be ensured that the financial outlay of each scheme under the umbrella is not less than Rs.25 crore for five years and financial outlay of any standalone Central sector scheme should not be less than Rs.50 crore for five year.

¹ Examples:

Centrally Sponsored Umbrella scheme:- Green Revolution scheme of D/o Agriculture, Cooperation & Farmer's Welfare, National Social Assistance Program of MoRD, National Education Mission of MoHRD, White Revolution scheme of D/o Animal Husbandry & Dairying etc.

Central Sector Umbrella scheme:- Strengthening of AYUSH Delivery systems of M/o AYUSH, Make in India of DPIIT, Consumer Protection of D/o Consumer Affairs, Development of Khadi, Village and Coir industries of M/o MSME, Higher education & Student Financial Aid of D/o Higher Education, Infrastructure Development for Health Research of D/o Health Research etc.

² Standalone schemes are Schemes which are not under any existing umbrella and are independent with respect to their outputs and outcomes. Examples of Standalone schemes:

Centrally Sponsored scheme: Swachh Bharat Mission(Urban) of MoHUA, Pradhan Mantri Gram Sadak Yojana, National Rural Livelihood Mission of MoRD etc.

Central Sector scheme: Digital India e-learning, National Means cum Merit Scholarship scheme of D/o School Education & Literacy, Sagarmala of M/o Shipping, Namami Ganga of M/o Jal Shakti etc.

- viii. Schemes which have financial outlay less than Rs.25 crore for five year period should be categorized as projects or pilots with a definite sunset date and may be classified under Other Central Expenditure in the budget rather than a scheme/sub-scheme.
- ix. The extant orders³ on the structure, categorization, architecture and funding pattern of the schemes / sub-schemes should be strictly adhered to.
- x. To eliminate overlap of activities /objectives for the same target beneficiaries, the proposal should reflect a clear convergence architecture with other similar or related schemes of Central Government. This is desirable for optimum deployment of resources. Further, the Ministries/ Departments should examine various ongoing schemes being administered by them / other Ministries to explore the possibilities of merger / dropping of schemes with overlapping objectives.
- xi. Unnecessary creation of Establishment, administrative expenses and thin spread of resources on these should be avoided. Emphasis should be on convergence of resources. As far as possible, a single monitoring body such as a PMU should be established at the Central Ministerial level/state level rather than creating multiple PMUs/monitoring agencies for different schemes in a Ministry/Department.
- xii. The Ministries/Departments should be conscious of the fact that common norms should be evolved and followed in all the Central Government schemes with similar activities / objectives in order to achieve better coordination and harmonization of effort. Approved common norms such as Skilling norms, UGC norms etc should be kept in view.
- xiii. Staff requirement for the scheme may be reviewed and indicated in the proposal with annual financial implications.
- xiv. For continued improvement in public Services delivery, the Government is placing great emphasis on identification of authentic beneficiaries, Aadhaar seeding and transfer of direct benefit to the same through Aadhaar authentication. The proposals for continuation of schemes should effect necessary modification in the implementation mechanism accordingly. Disbursement of the funds should be done through Aadhaar Enabled Payment system (AEPS) to ensure Aadhaar authentication, and not merely Aadhaar seeding.
- xv. Similarly, cashless and electronic transactions of financial resources should be incorporated suitably in the scheme design to promote the objective of digital and less-cash economy.

³ DoE's OM No.24(35)/PF-II/2012 dated 5th August, 2016 regarding Appraisal and Approval of Public Funded Schemes and Projects . NITI Aayog's OM No. O-11013/02/2015-CSS&CMC dated 17th August, 2016 regarding Rationalization of Centrally Sponsored schemes.

- xvi. The flow of funds in all the schemes should be through PFMS in order to ensure complete tracking of funds up to "last mile". The implementing agencies of the schemes at all the levels should be on-boarded on PFMS and Expenditure, Advance and Transfer (EAT) module / Receipt, Expenditure, Advance and Transfer (REAT) module should be used.
- xvii. The total projected outlay of the schemes of the Ministry/Department for five years should ordinarily be not be more than the 5.5 times the Actuals of the total scheme expenditure of FY 2019-20.
- xviii. As per this Department's OM dated 10th January, 2020 it was directed that continuation of schemes would depend upon the evaluation and outcome review as per DoE OM dated 5-8-2016. The Ministries/Departments were requested to complete the evaluation process and submit the proposal of continuation of their ongoing schemes for appraisal and approval incorporating the findings of the evaluation. Accordingly Ministries/ Departments should ensure submission of their continuation proposals (draft) along with evaluation reports at the earliest and definitely not later than 15th January, 2021 to DoE. Ministries/Departments should also circulate the draft proposals to all the stakeholders including Ministries/Departments/NITI Aayog to incorporate their comments at the time of the appraisal.
- xix. The evaluation of the Centrally Sponsored schemes (CSS) was to be done by DMEO, NITI Aayog and the evaluation of the Central sector schemes was to be organized by the Administrative Ministries/Departments. For those CSS/CS schemes, where the evaluation has not be done, appropriate budget cuts would be made in FY 2021-22.
- xx. The approval for continuation of the schemes may be sought if the evaluation report for the scheme shows positive results and brings out that though the scheme has been effective in achieving its previously laid down objectives /targets, still there is need to continue the scheme in view of its mandate, performance and/or scaling up of targets. Depending upon the findings of the outcome review of the schemes and also on resource constraints, schemes can be continued in its present form or with necessary modifications. (However, depending upon the resource constraints, fiscal space and evolving priorities of Gol, even schemes with positive evaluation reports may in some cases have to be discontinued.)
- xxi. Recommendations of 15th Finance Commissions wherever relevant to the sector would also be considered as and when it is available. This will be taken into account while deciding the expenditure allocation for schemes pertaining to a particular sector.
- xxii. It may be ensured that among schemes which are proposed for continuation, there should be no scheme where the competent authority specifically decided to terminate the scheme at the end of 14th Finance Commission cycle.
- xxiii. It has been constant endeavour of the Government to rationalize the scheme through merging, restructuring or dropping existing schemes / sub schemes that

are duplicate or have become redundant or ineffective with passage of time. Before bringing the proposal for continuation of schemes, necessary rationalization of existing schemes should be ensured by administrative Ministries/ Departments. The Department of Expenditure reserves the right to merge, restructure or drop any existing scheme/sub scheme in consultation with administrative Ministry/Department to improve economy of scale for better outcomes.

- xxiv. As per delegation of Financial Powers, Scientific Ministries/Departments have been delegated the powers to appraise Projects/Schemes through Departmental EFC(s) irrespective of their financial outlays (except those involving setting of new Autonomous Body, institutes of National importance, Central Universities or Deemed to be Universities, SPVs, etc.) chaired by respective Secretaries. However, the delegated powers are subject to 'in-principle' approval of DoE. Hence, these Ministries/Departments may hold EFC meeting for continuation of their schemes beyond 31.03.2021 only after 'In-Principle approval' for the outlay of their schemes for the 5 year period (2021-22 to 2025-26) is accorded by the Department of Expenditure.
- xxv. With regard to the Infrastructure projects of Ministries/Departments such as Ministry of Road Transport & Highways, Ministry of Railways, Ministry of Shipping, Ministry of Power, etc., a review will be done separately for which communication will be issued subsequently.

3. The appraisal of the schemes of various Ministries/Departments is expected to be scheduled in the months of February and March, 2021. The detailed schedule will be circulated subsequently. It may be noted that no scheme will be allowed to continue beyond 31st March, 2021 if the appraisal for continuation is not completed by then. Therefore, the Ministries/Departments are requested to complete all the due process and get their scheme appraised, adhering strictly to the timelines.

4. This issues with the approval of Secretary (Expenditure)



(Dr. Shivalli M. Chouhan)

Director (PFC-I)

Tel: 23093109

e-mail: shivalli.chouhan@nic.in

All Secretaries to the Government of India
All Financial Advisers to Ministries/Departments
Cabinet Secretariat
Prime Minister's Office
NITI Aayog
Railway Board
Internal circulation

FORMAT FOR APPRAISAL OF CONTINUATION OF SCHEMES

Note: For the schemes which are part of an umbrella scheme the details for both Part A and Part B of the format should be provided. In such cases, Part B should be filled for each scheme separately under the Umbrella.

For Standalone schemes details for Part B is only required.

Part A

1. Name of the Umbrella scheme under which scheme is to be continued
2. Total outlay of the umbrella scheme; Scheme-wise and year-wise (In case of Umbrella CSS, specify the overall Central Govt. and State Govt. shares)
3. In case of centrally sponsored umbrella scheme, specify central components (100% funded for central government) and state components (shared between centre/state/UTs)

Part B

1. Name of the scheme
2. Objectives of the scheme
3. Background of the scheme
4. Whether Central Sector (CS) scheme/Centrally sponsored scheme
5. Total Proposed outlay (Component-wise and Year-wise)
6. Actual Expenditure of the ongoing scheme in last 3 years
7. Approved output/outcome of ongoing scheme year wise and achievements (in a tabular form)
8. Existing and proposed funding pattern (in a tabular form) along with rationale.
9. Major findings of evaluation / outcome review and comments of the Ministry / Department on each observation of the scheme (Attach evaluation report)

10. Major changes / departure proposed from earlier scheme along with justification
11. Major changes in costing norms, if any
12. Convergence architecture with other central government schemes
13. Rationale for continuation
14. Proposed output/outcomes year-wise
15. Sunset date
16. Details of posts created for the Scheme (Regular/Contractual separately) and the number of persons engaged against them with annual financial implications
17. Any additional posts proposed to be created with annual financial implication.
18. Comments of other stakeholders including Ministries/Departments/NITI Aayog and response thereon (in a tabular form)

F. No. 01(03)/PFC-II/2022
Government of India
Ministry of Finance
Department of Expenditure

North Block, New Delhi,
Dated: 28.04.2022

OFFICE MEMORANDUM

Subject: Appraisal and Approval of Public Funded Schemes and Projects (except matters required to be placed before Cabinet Committee on Security).

Reference is invited to this Department's OM No. 24(35)/PF-II/2012 dated 4th August, 2020 regarding the guidelines for formulation, appraisal and approval of Public Funded schemes and projects.

2. CCEA in its meeting on 21.10.2021 approved the Development of 'PM GatiShakti National Master Plan (NMP) for providing multimodal connectivity infrastructure to various Economic Zones. The PM GatiShakti NMP is an integrated plan depicting the Economic Zones and the multimodal connectivity infrastructure with an objective to holistically integrate the interventions of various Ministries / Departments and address missing gaps to ensure seamless movement of people, goods & services.
3. As per the CCEA approval, an Integrated Infrastructure Network Planning Group (NPG) will be constituted with representation from various connectivity infrastructure Ministries / Departments involving their heads of Network Planning Division for unified planning and integration of the proposals and assist the Empowered Group of Secretaries (EGoS) in respects of the ToRs.
4. The ToRs of the Integrated Infrastructure Network Planning Group (NPG) include the following:
 1. The group will be responsible for sharing their specific Action Plans for 2020-21 to 2024-25 with each other for facilitating integration of networks, enhance optimization through modification/expansion/new network creation to avoid

By aishwari



duplication of works for holistic development of any region as well as reducing logistics costs through micro-plan detailing.

- II. This group shall after examining all the interventions proposed to be taken by various Ministries will delineate all projects where synchronization of efforts are required and propose any changes in the PM GatiShakti NMP for consideration and approval of the EGoS.
 - III. The Network Planning Group will also examine the following proposals which are not forming part of the Master Plan currently:
 - a) Projects of infrastructure connectivity Ministries which are costing more than Rs. 500 crore included under multimodal infrastructure classification, where DPRs have either been completed or in advanced stage;
 - b) All major new connectivity / network proposals of infrastructure connectivity Ministries involving cost of more than Rs 500 crore or those that are vital or critical from multimodal connectivity point of view to be so determined by the Logistics Division/NPG;
 - c) Further, NPG may also recommend critical multimodal connectivity project proposals which are even not recommended by any line Ministry to ensure proper integration and may also examine projects with reference to tourism development.
5. In view of above, PIB/DIB project proposals may be sent in the revised format as per Annexure for appraisal. The following points may be included at Sl. No. 1.12 of the revised format:
- a) ***Whether the project has components of logistics or infrastructure connectivity?***
 - b) ***If yes, whether the project proposal has been examined by Network Planning Group (NPG) for convergence and integration at the conceptualisation or feasibility study stage.***

by appraisal

- c) *If yes, recommendations of NPG along with action taken by the Ministry may be annexed as part of PIB/DIB note and confirmation that the project has been reflected on the PM Gati Shakti platform.*
6. The revised format of the PIB/DIB Memorandum is enclosed as Annexure. This will apply to all the PIB/DIB proposals for new projects submitted on or after 28.04.2022.
7. This issues with the approval of FS & Secretary (Expenditure).

H. Jaiswal
28/04/2022

(Hema Jaiswal)
Director [PFC-II & Policy]
Tel. No. 2309-2578
Email: hema.jais@nic.in

All Secretaries to the Government of India
All Financial Advisers to the Ministries/Departments
Prime Minister's Office
Cabinet Secretariat
NITI Aayog, Rail Board, Internal Circulation
DoE's Website

REVISED FORMAT FOR PIB/DIB MEMORANDUM FOR APPRAISAL OF PROJECTS**1. Project Outline**

- 1.1 Title of the Scheme.
- 1.2 Sponsoring Agency (Ministry/ Department/ Autonomous Body or Undertaking)
- 1.3 Proposed Cost of the Project
- 1.4 Proposed timelines for the Project
- 1.5 Whether Project will be implemented as part of a scheme or on stand-alone basis?
- 1.6 Whether financial resources required for the Project have been tied up? If yes, details?
- 1.7 Whether Feasibility report and/or Detailed Project Report has been prepared?
- 1.8 Whether the proposal is an Original Cost Estimate or a Revised Cost Estimate?
- 1.9 In case of Revised Cost Estimated, whether the meeting of Revised Cost Committee has been held and its recommendations suitable addressed?
- 1.10 Whether any land acquisition or pre-investment activity was under-taken or is contemplated for this Project? Whether the cost of such intervention has been included in the Project Proposal?
- 1.11 Whether the proposal is secured against natural / man-made disasters like floods, cyclones, earthquakes, tsunamis, etc. If the proposal involves creation /modification of structural and engineering assets or change in land use plans, disaster management concern should be assessed, and specifically commented upon.
- 1.12 (a) Whether the project has components of logistics or infrastructure connectivity?

Signature

(b) If yes, whether the project proposal has been examined by Network Planning Group (NPG) for convergence and integration at the conceptualisation or feasibility study stage.

(c) Recommendations of NPG along with action taken by the Ministry may be annexed as part of PIB/DIB note and confirmation that the project has been reflected on the PM Gati Shakti platform.

2. Outcomes and Deliverables

2.1 Stated aims and objectives of the Scheme

2.2 Indicate year-wise outputs/deliverables for the project in a tabular form.

Activities	Year 1		Year 2 & So on		Total	
	Physical	Financial	Physical	Financial	Physical	Financial
1,2,3 & so on						

2.3 Indicate final Outcomes for the Project in the form of measurable indicators which can be used for impact assessment/evaluation after the project is complete. Baseline data or survey against which such outcomes would be benchmarked should also be mentioned.

3. Project Cost

- 3.1 Cost estimates for the project along with the scheduled duration (both year and activity-wise). Also the basis for these cost estimates along with the reference dates for normative costing (it should preferably not be more than a year old)
- 3.2 In case land is to be acquired, the details of land cost, including cost of rehabilitation/ resettlement needs to be provided.
- 3.3 In case pre-investment activities are required, how much is proposed to be spent on these, with details activity-wise?
- 3.4 Whether price escalation during the project time cycle has been included in the cost estimated and at what rates?
- 3.5 Whether the Project involves any foreign exchange element, the provision made or likely impact of exchange rate risks?
- 3.6 In case of the Revised Cost Estimated, a variation analysis along with the Report of the Revised Cost Committee needs to be attached.

S. Jaiswal

4. Project Finance

- 4.1 Indicate the sources of project finance: budgetary support, internal and extra-budgetary sources, external aid, etc.
- 4.2 Indicate the cost components, if any, that will be shared by the state governments, local bodies, user beneficiaries or private parties?
- 4.3 In case of funding from internal and extra-budgetary resources, availability of internal resources may be supported by projections and their deployment on other projects?
- 4.4 Please indicate funding tie-ups for the loan components, if any, both domestic and foreign, along-with terms and conditions of loan based on consent/comfort letters.
- 4.5 If government support/loan is intended, it may be indicated whether such funds have been tied up?
- 4.6 Please provide the leveraging details, including debt-equity and interest coverage ratios, along with justification for the same.
- 4.7 Mention the legacy arrangements after the project is complete, in particular, arrangements for the maintenance and upkeep of assets that will be created?

5. Project Viability

- 5.1 For projects which have identifiable stream of financial returns, the financial internal rate of return may be calculated. The hurdle rate will be considered at 10 percent.
- 5.2 In case of projects with identifiable economic return, the economic rate of return may be calculated. In such cases project viability will be determined by taking both financial and economic returns together.
- 5.3 In case of proposal where both financial and economic returns are not readily quantifiable, the measurable benefits/ outcomes simply may be indicated.

Note: It may kindly be noted that all projects, irrespective of whether financial and/ or economic returns can be quantified or not, should be presented for PIB/DIB appraisal.

S. Jaiswal

6. Approvals and Clearances

Requirement of mandatory approvals/ clearances of various local, state and national bodies and their availability may be indicated in a tabular form (land acquisition, environment, forestry, wildlife, etc.) In case land is required, it may be clearly mentioned whether the land is in the possession of the agency free from encumbrances or encroached or stuck in legal processes?

S. No.	Approvals/ Clearances	Agency Concerned	Availability (Y/ N)

7. Human Resources

- 7.1 Indicate the administrative structure for implementing the Project. Usually creation of new structures, entities, etc, should be avoided.
- 7.2 Manpower requirement, if any. In case posts (permanent or temporary) are intended to be created, a separate proposal may be sent on file to Pers. Division of Department of Expenditure. Such proposals may be sent only after the main proposal is recommended by the appraisal body.
- 7.3 In case outsourcing of services or hiring of consultants is intended, brief details of the same may be provided.

8. Monitoring and Evaluation

- 8.1 Indicate the Project Management / Implementing Agency(s). What agency charges are payable, if any?
- 8.2 Mode of implementation of individual works: Department / Item-rate / Turnkey / EPC/ Public-Private Partnership, etc.
- 8.3 Please indicate the timelines of the activities in PERT/ Bar Chart along with critical milestones.
- 8.4 Please indicate the monitoring framework, including MIS, and the arrangements for internal/ statutory audit.
- 8.5 Please indicate what arrangements have been made for impact assessment after the project is complete?

Signature

9. Comments

- 9.1 Comments of the Financial Advisor, NITI Aayog, Department of Expenditure and other Ministries/ Departments may be summarized in tabular form along with how they are being internalized and used to improve this proposal.

10. Approval Sought:

(-----)
Joint Secretary to the Government of India

Tel. No. _____

Fax No. _____

E-mail _____

Please attach an Executive Summary along with the Feasibility Report/ Detailed Project Report prepared for the Project.

H. Jaiswal
8

No.01(01)/PFC-I/2022
Government of India
Ministry of Finance
Department of Expenditure

ANNEXURE-I
(See para 3.1)

North Block, New Delhi
3rd October, 2023

OFFICE MEMORANDUM

Subject: - Revised format for Appraisal and Approval of new Public Funded Schemes-reg.

Kind reference is invited to DoE's OM No.42(02)/PF-II/2014 dated 09.08.2021 vide which revised format for appraisal and approval of new Public Funded Schemes was issued by this Department (**Copy enclosed**).

2. The undersigned is directed to state that Para 3.3 of the Annexure-A of DoE's ibid OM hereby stands modified as under: -

"Para 3.3: In case of beneficiary-oriented schemes, indicate whether the scheme is a Direct Benefit Transfer (DBT) scheme inter-alia indicating the mechanism for identification of target beneficiaries through Aadhaar authentication (and not merely Aadhaar seeding), provision for online application and fund disbursement mechanism (Disbursement of funds should be done through Aadhaar Payment Bridge System (APBS) using DBT scheme code)."

3. Revised format for appraisal and approval of new public funded schemes after incorporating the modification is hereby **enclosed**.

4. Following points, with regards to the appraisal and approval of new public funded schemes, are reiterated: -

(i) The EFC/SFC proposals for new public funded schemes should be sent in the enclosed revised format (Annexure-A) including the summary sheet, along with detailed paper if required and other enclosures as prescribed in the checklist of the format.

(ii) 'In-principle' approval of the Department of Expenditure for initiating any new scheme/sub-scheme should be taken in terms of Para 5 of DoE's OM No.24(35)/PF-II/2012 dated 05.08.2016 and OM No.01(01)/PFC-II/2022 dated 21.10.2022.

H. Jaiswal
03/10/2023

(iii) For assistance in formulating logical framework based output/outcome tables for the new schemes, NITI Aayog may be consulted by Ministries/ Departments.

5. This will apply to all EFC/SFC proposals for new schemes submitted on or after 15.11.2023.

6. This issues with the approval of Finance Secretary & Secretary (Expenditure).

Encl: - As above.

H. Jaiswal
03/10/2023

(Hema Jaiswal)

Deputy Director General (PFC-II)

To,

1. All Secretaries to the Government of India
2. All Financial Advisers to Ministries/Departments
3. Cabinet Secretariat
4. Prime Minister's Office
5. NITI Aayog
6. Railway Board
7. Internal Circulation

Annexure-AFORMAT FOR EFC/SFC MEMORANDUM FOR APPRAISAL OF NEW SCHEMESSummary Sheet

S.No.	Outline	Details
1.	Name of the Scheme	
2.	Nature of the scheme (CSS/CS/Scheme under umbrella)	
3.	Duration	
4.	Proposed Outlay	
5.	Funding Pattern	
6.	Source of Funding	
7.	Objectives	
8.	Target Beneficiaries	
9.	Major Interventions/Components	
10.	Name of schemes with which convergence is sought along with Ministries/Departments	
11.	Manpower Requirement	
12.	Measurable outputs/outcomes targeted at the end of scheme duration	

FORMAT FOR EFC/SFC MEMORANDUM FOR APPRAISAL OF NEW SCHEMES**Document's Checklist**

S.No.	Document	Attached (Yes/No/NA)	Annexure Number	Remarks (if any)
1.	Concept Paper			
2.	Evaluation Report			
3.	Feasibility/Pilot Study Report			
4.	Gap/Need Analysis Report			
5.	Stakeholder Consultation Report			
6.	Approval and Clearness (Such as Land Acquisition, Environmental Clearance etc.)*			
6.1	..			
6.2	..			
7.	Response of Comments			
	*to be enlisted as 6.1, 6.2 and so on by Ministries/Departments as applicable at approval stage			

1. General

- 1.1 Title of the Scheme
- 1.2 Sponsoring Agency (Ministry/Department/Autonomous Body or Undertaking)
- 1.3 Proposed duration of the Scheme
- 1.4 Nature of the Scheme: Central Sector Scheme/ Centrally Sponsored Scheme
(Please specify if it is under an umbrella)
- 1.5 Total estimated financial outlay of the proposed Scheme
- 1.6 Funding Pattern
- 1.7 Provide details of schemes under it along with proposed outlays. Details of sub-schemes (if any) under the scheme along with proposed outlays.

Details of the scheme (year-wise)

Umbrella Scheme	Scheme	Sub-Scheme	FY	Proposed Outlay (INR Crores)
(Column may be deleted if not applicable)		(Column may be deleted if not applicable)		

1.8 A) Is the scheme created by restructuring/ merger/ renaming of previously existing scheme(s)/sub-schemes? *if yes, please mention the name of the scheme(s) proposed to be merged/dropped/ rationalized?*

B) Please mention whether the old scheme(s) was evaluated? If yes, please attach Evaluation report.

C) What were the main findings of the evaluation and how are they incorporated in the scheme design (please use the tale given below)?

Total no. of recommendation listed in evaluation report				
S.No.	Recommendation of the evaluation report	Has an action been taken on this recommendation? (Yes/ No)	If yes, please elaborate the action or revision in scheme proposal undertaken.	If no, please explain the reasoning for exclusion of this recommendation.

1.9 Details of In-principle approval-

1.10 A) Concept Paper details including findings of Gap/Need analysis and Feasibility/ Pilot Study along with a summary justification for the new scheme.

B) Details of stakeholder consultations undertaken. Please include details of state governments consultation, particularly in CSS scheme.

1.11 Overlap with any existing scheme/sub-schemes in this Ministry/Department/any other Ministry/Department? If yes, please fill below table highlighting the aspects in which there is an overlap and how will the scheme use this convergence to save public resources?

Name of Ministry/ Departments	Scheme/Sub-Scheme Name (with which there is convergence)	Is there any convergence at the following stages? (And details thereof)				How will the scheme use this convergence?	Other remarks
		Design Stage	Implementation Stage	M & E stage	Other		
		For instance, in objectives, outcomes, outputs, activities or target groups of the two schemes)	For instance, in implementing agencies, human resources at any level, technologies, financial resources, PMUs, other	For instance, in monitoring bodies, monitoring mechanisms (MIS, data collection), Joint evaluative others			

- 1.12 Whether the proposal is secured against natural / man-made disasters like floods, cyclones, earthquakes, tsunamis, etc. If the proposal involves creation /modification of structural and engineering assets or change in land use plans, disaster management concern should be assessed, and specifically commented upon.

2. Outcomes and Deliverables

2.1 Objectives of the Scheme

2.2 Indicate year-wise targets set for outputs and outcomes of the scheme *along* with the activities to be undertaken and inputs to be used in the form of measurable indicators in the below mentioned table. Data sources for each indicator must be clearly mentioned along with key assumptions and risks involved (if any) along with their severity as perceived by the proposer. Baseline data (Year and Value) should also be benchmarked and mentioned for all indicators.

	Objective Statement	Indicators	Means of verification	Important assumption	Risk Involved		Baseline Year	Baseline Value	Target				
			(Data Source)		Risk Identified	Severity of Risks (Low/Medium/High)			Fiscal Year "A-B"	Fiscal Year "B-C"	Fiscal Year "C-D"	Fiscal Year "D-E"	Fiscal Year "E-F"
Outcome													
Output													
Activity													
Input													
Output-Efficiency:- the ratio of targeted change in outputs to budgeted expenditure (to be calculated for each year) taken on key output indicators													

3. Target Beneficiaries

3.1 A) Please specify the target beneficiaries in terms of location, area and segment of population, industries, companies, institutions, etc.

B) Please give the details of coverage of target population and basis for selection of the target beneficiaries.

3.2. Is there a specific intervention targeted at any of demographics mentioned in the below table? If yes, please elaborate on specific interventions targeted for the corresponding demographic. If no, please mention why.

Is there a specific intervention targeted at any of the below mentioned demographics?		If yes, elaborate on specific interventions targeted for the corresponding demographic. If no, please mention why.
Demographic	Yes/ No	
Marginalized social groups, namely SC,ST, Persons with disability (Divyangjan), minorities and other vulnerable groups.		
Women		
North East, Himalyan, LWE, Island territories and other backward areas.		

3.3 In case of beneficiary-oriented schemes, indicate whether the scheme is a Direct Benefit Transfer (DBT) scheme *inter alia* indicating the mechanism, for identification of target beneficiaries through Aadhaar authentication (and not merely Aadhaar seeding), provision for online application and fund disbursement mechanism (Disbursement of funds should be done through *Aadhaar Payment Bridge System (APBS) using DBT Scheme code*).

3.4 A) Are Panchayati Raj Institutions and Urban Local Bodies involved in implementation?

B) If yes, elaborate on their involvement.

C) Please also comment on preparedness and ability of the local bodies to undertake this.

D) If no. please mention the reason for the exclusion of PRIs/ULBs in the implementation process.

4. Scheme Financing

4.1 Indicate the sources of finance for the Scheme: budgetary support, extra-budgetary sources, external aid, state share, etc. (Total amount year wise)

4.2 If external sources are intended, the sponsoring agency may be indicated, as also whether such funds have been tied up?

5. Cost Analysis

5.1 Please provide year-wise and component-wise cost estimates for the scheme in the below provided table and indicate how will they be shared by the state governments, local bodies, user beneficiaries or private parties. Also segregate them into recurring and non-recurring expenses

Scheme Component	Recurring/ non-recurring cost	Cost Estimate / Proposed Outlay						Cost sharing of different levels				Remarks
		Fiscal Year "A-B"	Fiscal Year "B-C"	Fiscal Year "C-D"	Fiscal Year "D-E"	Fiscal Year "E-F"	Total	Central Share	State Share	Local Body/ 3 rd tier share	Other	

5.2 The basis of these cost estimates along with the reference dates for normative costing.

5.3 In case pre-investment activities or pilot studies are being carried out, how much has been spent on these?

5.4 In case the scheme involves pay out of subsidy, the year wise and component wise expected outgo may be indicated.

5.5 In case the land is to be acquired, the details of cost of land and cost of rehabilitation/resettlement, if any.

5.6 In case committed liabilities are created, who is to bear the same? In case assets are created, arrangements for their maintenance and upkeep?

6. Approval and Clearances

6.1 Requirement of mandatory approvals and clearances from various local, state and national bodies and their availability may be indicated in a tabular form (land acquisition, environment, forestry, wildlife etc.)

S.No.	Approval/ Clearances	Agency Concerned	Availability (Y/N)

7. Human Resources

7.1. Please fill below table to indicate the administrative structure for scheme implementation. Please also provide details of manpower requirement, outsourcing of services, hiring of consultants and associated costs." (Note: In case posts, permanent or temporary, are intended to be created, a separate proposal may be sent on file to Pers. Division of Department of Expenditure after the main proposal is recommended by the appraisal body)

	Agency	Role of the agency to administration of scheme implementation	Manpower Requirement (in no. of personnel)	Name of posts to be created		Number of consultants to be hired	Details of outsourcing of services	Associated Cost and funding source	Remarks
				Permanent	Temporary				
Centre									
State									
Local									

8. Monitoring and Evaluation

8.1 A) Please indicate the monitoring systems to be established for the scheme.

Indicate all that are applicable and provide details thereof,

- Constitution of Monitoring bodies or cells ☐
- Development of Scheme MIS ☐
- Establishment of protocol for regular performance reviews ☐
- Others, please specify ☐

B) Please indicate the arrangements of statutory and non-statutory audits.

Indicates all that are applicable and clearly provide details of modes of conducting and other arrangements of the same.

- Statutory Audits ☐
- Non-statutory Audits ☐
- Social audits, ☐
- Participatory Rural Appraisal, ☐
- Observational audits and ☐
- Others, please specify. ☐

- 8.2 Please indicate the arrangement for third party/ independent evaluations (separately for base-line, mid-line and end-line evaluations) along with methodological approach (experimental, quasi-experimental, mixed methodology, others) to be adopted for evaluations. Please note that evaluation is necessary for extension of scheme from one period to another. Please specify the amount of funds earmarked for third party evaluation under scheme budget.

9. **Approval Sought:**

Joint Secretary to the Government of India

Tel. No.....

Fax No.....

E-mail.....

- * Detailed Paper outlining the major elements and overall architecture of the proposed Scheme may be attached
- ** Comments of the Financial Advisor of the Ministry/Department, NITI Aayog, Department of Expenditure and other Ministries/Departments may be summarized in a table given below. The table may be enclosed as an annexure of the EFC Memo. At the draft EFC memorandum stage, only comments of IFD of the Ministry/Department should be enclosed in the format

S.No.	Comments	Is the comment incorporated in revised proposal (Y/N)?	If yes, please specify how it has been incorporated? If no, please why it has not been incorporated?

No.66(14)/PFC-II/2023
Government of India
Ministry of Finance
Department of Expenditure

North Block, New Delhi
28th August, 2024

OFFICE MEMORANDUM

Subject: - Implementation of Estimate Committed Liabilities (ECL) Module of UBIS portal-reg.

Kind reference is invited to Department of Economic Affairs (DEA)'s OM No.17(3)-B/2022-UBIS/ECL dated 28.06.2022 wherein *"Ministries/Departments were requested to fill the year-wise committed financial liability for existing Centrally Sponsored Schemes/Central Sector Schemes/Projects etc. as approved by the competent financial authorities in the ECL module of UBIS portal"*.

2. In view of the above, Ministries/Departments are requested to provide inputs on the following: -

- (i) In case of any scheme which has been approved by the Competent Authority and line entry for which has to be opened in the ECL module may be communicated to this Department.
- (ii) In case of any scheme which has been extended beyond its approved period or name of the Scheme has been changed, the same may be intimated to this Department.
- (iii) In case of any new scheme which is under process/formulation but will require funds in the FY 2025-26 may be communicated to this Department.
- (iv) In case of any issue other than stated in the above points, DoE may be intimated for the same.

3. The above information may be communicated to the officials concerned of DoE as per the **Annexure**.

4. This issues with the approval of the competent authority.

Encl: As above.

Hema Jaiswal
26/08/2024

(Hema Jaiswal)
Dy. Director General (PFC-II)

All the Secretaries to the Government of India
All Financial Advisors to the Ministries of Government of India

Copy to: -

1. Additional Secretary (PFC-II), PFC-II Division, D/o Expenditure
2. Additional Secretary (PF-S), PF-States, D/o Expenditure
3. Ms. Swayamprava Pani, Director (PFC-I), PFC-I Division, D/o Expenditure
4. Shri L.K. Trivedi, Director (PFC-I), PFC-I Division, D/o Expenditure
5. Ms. Preeti, Joint Director (PFC-I), PFC-I Division, D/o Expenditure

Copy for information to:- Additional Secretary (Budget), Budget Division,
D/o Economic Affairs, North Block

Annexure

S No.	Officer's Name	Designation	Telephone No.	Office Address	Email Address	Ministry /Department
1.	Shri Pawan Kumar	Director (PFC-II)	23093819	Room No. 162, north Block	pkumar.icoas@nic.in	<ul style="list-style-type: none"> • M/o Culture • M/o Health & Family Welfare [D/o Health & Family Welfare, D/o Health Research/ICMR], Pharmaceuticals. • M/o Women & Child Development • M/o Textiles • M/o Home Affairs • Department of Pharmaceuticals • M/o AYUSH
2.	Ms. Bhumika Verma	Director (PFC-II)		Room No. 167-B, north Block	bhumika.verma@nic.in	<ul style="list-style-type: none"> • M/o Commerce & Industry [D/o Commerce, D/o Industrial Policy & Promotion] • M/o Heavy Industries [D/o Heavy Industries] • M/o Law and Justice • M/o Communications [D/o of Posts, D/o telecommunications] • M/o Electronics & Information Technology (MeitY)
3.	Ms. Swayamprava Pani	Director (PFC-I)	23062668	Room No. 225 C, North Block	swayamprava.pani@nic.in	<ul style="list-style-type: none"> • Ministry of External Affairs • Ministry of Environment, Forests & Climate Change • M/o Finance [D/o Expenditure, D/o Economic Affairs, D/o Financial Services, D/o Revenue, D/o Investment & Public Asset Management, D/o Public Enterprises] • Ministry of Information & Broadcasting

						<ul style="list-style-type: none"> Ministry of Panchayati Raj Ministry of Rural Development (including Land Resources) Ministry of Planning (NITI Aayog)
4.	Shri L.K. Trivedi	Director (PFC-I)	23093315	Room No. 264C, North Block	lk.trivedi@nic.in	<ul style="list-style-type: none"> Ministry of Chemicals & Fertilizers [D/o Chemicals 7 Petrochemicals, D/o Fertilizers] Railways & Metro Ministry of Road & Transport & Highways Ministry of New & Renewable Energy Ministry of Petroleum & Natural Gas Ministry of Power National Clean Energy fund (NCEEF)
5.	Shri Prateek Kumar Singh	Director (PFC-I)	23094961	Room No. 168, North Block	Prateeks.98@gov.in	<ul style="list-style-type: none"> M/o Agriculture, Cooperation & Farmers Welfare [Department of Agriculture Cooperation & Farmers Welfare, D/o Agricultural Research & Education (DARE/ICAR), Department of Animal Husbandry, Dairying and Fisheries] M/o Development of North East Region M/o Science & Technology M/o Consumer Affairs, Food & Public distribution (Department of Consumer Affairs, Department of Food & Public Distribution) M/o Food Processing Industries.
6.	Ms. Preeti	Joint Director (PFC-I)	23093109	Room No. 79, North Block	preeti.balyan@nic.in	<ul style="list-style-type: none"> Ministry of Corporate Affairs Ministry of Housing and Urban Affairs (including metro projects)

						<ul style="list-style-type: none"> • Ministry of Coal • Ministry of Jal Shakti • Ministry of Ports, Shipping and Waterways • Ministry of Mines • Ministry of Civil Aviation • Schemes of Ministry of Defence • Direct Benefit Transfer (DBT)
7.	Shri Divyansh Shukla	DD (PFC-II)	23095640	Room No. 80, north Block	Shukla.divyansh@gov.in	<ul style="list-style-type: none"> • M/o Education [DoSEL and DHE] • M/o Personnel, Public Grievances & Pensions • M/o Tourism • M/o statistics & Programme Implementation • M/o Social Justice & Empowerment [D/o Social Justice Empowerment, D/o Empowerment of Persons with Disabilities] • M/o Steel • M/o Small & Medium Enterprises • M/o Labour & Employment • M/o Minority Affairs • M/o Skill Development & Entrepreneurship • M/o Tribal affairs • M/o Youth Affairs & Sports [D/o Sports and D/o Youth Affairs] • M/o Parliament Affairs]

F.No.3/6/2017-BPC&T
Ministry of Finance
Department of Economic Affairs
(Bilateral Cooperation Division)

ANNEXURE-K
(See para 5.3)

North Block, New Delhi
Dated the 5th April, 2018

OFFICE MEMORANDUM

Subject: Project Approval, Fund flow mechanism and administration of
(i) Standalone Externally Aided Projects (EAPs) of UTs and
(ii) Projects/ Schemes where UTs avail EAP assistance as
part of a Multi-State Programme/Central Sector Scheme.

In continuation of this Department's O.M. No.3/3/2004-PMU dated 09.05.2005, and in supersession of the O.M. No. 3/6/2017-PMU dated 27.7.17, the following guidelines, in context of the **standalone EAPs of UTs**, are issued:

A. UTs with Legislature (Delhi and Puducherry)

- (1) The procedure for project approval, funds flow and administration in UTs with Legislature will be similar to the procedure followed in respect of EAPs of State Governments.
- (2) Concerned UT Government will forward its proposal, duly approved at its competent level¹, to the concerned Line Ministry/Department of the Central Government. A copy of the same shall be endorsed to the Department of Economic Affairs (DEA), while keeping the Ministry of Home Affairs (MHA) informed. To illustrate, in respect of a Power project, Ministry of Power will be the Line Ministry to which concerned UT will send its project for undertaking technical appraisal and recommending the same for consideration/posing to DEA.
- (3) The Line Ministry/Department will, after undertaking necessary technical appraisal, forward its appraisal report to DEA for further necessary action. A copy of the report shall also be endorsed to MHA for information.
- (4) Concerned Multilateral / Bilateral Division in DEA will process the project as per standard procedure. e.g. Screening Committee of the Multilateral Investment Division will examine/ assess the project proposal and take necessary decision to pose it to the concerned Multilateral Institution.
- (5) Once the Project is finally approved by the concerned Multilateral/ Bilateral Institution, DEA will enter into formal agreement and set up process to disburse the funds through CAAA.

¹ By its Cabinet, if required.

- (6) The Budget Division, DEA, on the on the advice of concerned Multilateral / Bilateral Division in DEA, will make the necessary budget allocation for such EAPs in the Demand for Grants of the UT, viz for Delhi, 'Transfers to Delhi', and for Puducherry, 'Transfers to Puducherry', in the Expenditure Budget.
- (7) The fund flow of such standalone projects to UTs with Legislature will also be on back-to back basis. Since Delhi and Puducherry have their own Consolidated Fund, the receipts from external debt through Central Government and repayments thereof will be reflected in the Public Debt of the respective UT Governments, as well.
- (8) The monitoring of execution of such projects shall be the responsibility of the concerned UT Government. However, MHA will do administrative coordination, wherever required.

B. UTs without Legislature

- (1) In case of UTs without Legislature, the UT will forward its proposal to MHA, the Administrative Ministry for such UTs. MHA will in turn forward the EAP proposal to the concerned Line Ministry/Department of the Central Government, with a copy of the same endorsed to DEA.
- (2) The Line Ministry/ Department of the Central Government will, after undertaking necessary technical appraisal, forward its appraisal report to DEA for further necessary action. It will also seek comments of the other concerned Departments/ stakeholders on the proposal and frame draft responses thereto. A copy of the report, along with responses to the comments of other Departments/ stakeholders, shall also be endorsed to MHA.
- (3) Concerned Multilateral / Bilateral Division in DEA will process the project as per standard procedure. e.g. Screening Committee of the Multilateral Investment Division will examine/assess the project proposal and take necessary decision to pose it to the concerned Multilateral Institution.
- (4) Once the Project is finally approved by the concerned Multilateral/ Bilateral Institution, DEA will enter into formal agreement and set up process to disburse the funds through CAAA.
- (5) MHA will subsequently take all necessary administrative approvals, including SFC/ EFC/ Cabinet approval, based on details received from the Line Ministries.
- (6) The Budget Division of DEA, on the advice of the concerned Division of DEA/ CAAA, will make the necessary budgetary allocation for such EAPs in the Demand for Grants of the respective UT, in the Expenditure Budget.

- (7) UTs without Legislature do not have a separate Consolidated Fund. Their revenues flow into the Consolidated Fund of India (CFI), and their expenditures are also met out of the CFI, through the functional Major Heads. Therefore, the funds raised on account of EAPs of UTs without Legislature will flow through Union Government Accounts and will be counted in the Central Government debt.
- (8) The execution/ implementation of such projects shall be monitored by the concerned Line Ministry. However, MHA will be responsible for overall coordination and administrative supervision of such proposals.

2. The procedure for appraisal and approval of **EAP projects of UTs for Multi-State/as part of Central Sector Schemes**, implemented in UTs with/ without legislature, is as under:

- (i) Concerned UTs with legislature will propose their requirements directly to the concerned Line Ministries, keeping MHA informed. UTs without legislature will propose their requirements to the Line Ministry through MHA.
- (ii) Concerned Line Ministry will prepare, pose and get approval for such Multi-State/ Central Sector project, with UT's component following the existing process.
- (iii) Budget provisions in context of such schemes will be provided in the Demands for Grants of Line Ministry/ Department under the functional Major Heads in respect of UTs without legislature and under the Major Head '3602-Grants-in-aid for UT Governments with legislature' in respect of UTs with Legislature.


(S. SELVAKUMAR)

Joint Secretary to the Government of India

Phone:011-23093881

1. The Secretaries of all Ministries / Departments of Govt. of India
2. All Chief Secretaries/ Administrators and Finance Secretaries of UTs
3. The Financial Advisors of all Ministries/ Departments of Govt. of India
4. Shri P. K. Srivastava, AS (UT), MHA
5. Joint Secretaries MI/ Budget Divisions of DEA.
6. JS (PF - States), Department of Expenditure.
7. CAAA, DEA.

No. 8/1/2019-BPC&T
Ministry of Finance
Department of Economic Affairs
(BPC&T Section)

Dated the 25th November, 2019

Subject: Guidelines for Posing, Implementation and Monitoring of Externally Aided Projects (EAPs)

Department of Economic Affairs (DEA) functions as the political and administrative focal point in India for all engagements (loans, credits, grants, technical assistance etc.) with Multilateral Agencies, Bilateral Agencies, and International Financial Institutions. External finance is received in the shape of loans/credits/Official Development Assistance (ODA)/Technical Assistance (TA) from Multilateral Development Banks (MDBs), Bilateral Agencies, and International Financial Institutions (IFIs). Project proposals seeking external financial assistance received from Ministries/Departments in Government of India as well as from State Governments are examined and processed by DEA, and then posed to the agency/institution concerned.

2. From time to time, DEA has issued guidelines pertaining to project proposals for external assistance in order to streamline the processes involved and make the external funding more effective. Reference is invited to this Department's O.M.s No.3/3/2004-PMU dated May 9, 2005, No.3/6/2017-BPC & T dated April 5, 2018, and No. 3/9/2015-BPC&T dated May 17, 2018, vide which these guidelines were issued for posing, implementation and monitoring of EAPs. In supersession of the guidelines referred to above, the following guidelines are issued in this regard:

3. Preparation and Submission of Preliminary Project Report (PPR) – State Sector Projects: In case of State Sector Projects, the State Government/Project Implementation Authority (PIA) will submit a Preliminary Project Report (PPR) online through the web portal of DEA developed for this purpose [http://eapdea.gov.in/ppr]. The web portal is functional since 1st January 2019, and only proposals submitted online are considered for examination by DEA. The PPR so submitted is to be verified/endorsed online by the nodal officer concerned of the State. The proposal needs to be marked online by the nodal officer (on the portal itself) to the line ministry concerned in the Government of India, and National Institution for Transforming India (NITI) Aayog. In case the activities relate to the domain of more than one central line ministry, the proposal should be marked to all such ministries. The central line ministries concerned and NITI Aayog will examine the proposal and offer their recommendations/comments and upload the same on the web portal itself within 30 days of receipt of the proposal on the portal and mark to the ministry/department/institution concerned. If no

comments are received within the stipulated time period, it will be assumed that the ministry/department/institution concerned has no comments to offer.

4. **State Sector Projects in North East Region:** In case of State Sector Projects received from States in the North East (NE) region, the State Government/Project Implementation Authority (PIA) will submit the PPR online through the web portal referred to earlier. The PPR so submitted is to be verified/ endorsed online by the nodal officer concerned of the State. The proposal needs to be marked online by the nodal officer to the line ministry concerned in the Government of India, and NITI Aayog. In case the activities relate to the domain of more than one central line ministry, the proposal should be marked to all such ministries. In addition, the proposal should also be marked to Ministry of Development of North Eastern Region (MDoNER), Ministry of Home Affairs (MHA), and Ministry of External Affairs (MEA). The central ministries concerned and NITI Aayog will examine the proposal and offer their recommendations/comments and upload the same on the web portal itself within 45 days of receipt of the proposal on the portal and mark to the ministry/department/institution concerned. If no comments are received within the stipulated time period, it will be assumed that the ministry/department/institution concerned has no comments to offer. As the nodal ministry for the NE region, it will be MDoNER's responsibility to ensure that comments from Central ministries concerned as well as NITI Aayog, along with MDoNER's own comments, are received within the stipulated time.

5. **Central Sector Projects:** In case of Central Sector projects, Central Ministries/ Departments/PIA will submit the Preliminary Project Report (PPR) online through the web portal referred to earlier. The PPR so submitted is to be verified/endorsed online by the nodal officer of the ministry/department. The proposal needs to be marked online by the nodal officer to NITI Aayog. Comments/concurrence of NITI Aayog must be received online within 30 days of receipt of the proposal on the portal. If no comments are received within the stipulated time period, it will be assumed that the NITI Aayog has no comments to offer.

6. The proposals seeking external financial assistance should generally be aligned with the developmental priorities of the State Government as well as Government of India. The development cooperation programmes/ Country Partnership Framework/ Country Partnership Strategy of the external multilateral and bilateral funding agencies also aligned with the priorities of Government. While processing the proposal for external funding, a special emphasis is laid on "finance plus" elements of the project, as EAPs are not viewed as merely meeting the financing needs.

7. The PPRs received only through the online mode with recommendations/comments will be placed before the Screening Committee of the DEA. The projects which do not satisfy the criteria for posing the proposal for external assistance would be rejected or returned by DEA, as the case may be.

8. Proposals from Union Territories

(I) Stand alone Projects of Union Territories with Legislature:

(i) The procedure for project approval, fund flow and administration in UTs with Legislature will be similar to the procedure followed in respect of EAPs of State Governments.

(ii) Concerned UT Government will submit the PPR, duly approved at its competent level (by its Cabinet, if required) through the web portal referred to earlier. The PPR so submitted is to be verified/ endorsed online by the nodal officer concerned of the State. The proposal needs to be marked online by the nodal officer (on the portal itself) to the line ministry concerned in the Government of India, and NITI Aayog. In case the activities relate to the domain of more than one central line ministry, the proposal should be marked to all such ministries. The proposal would also be marked to MHA for information. The central ministries concerned and NITI Aayog will examine the proposal and offer their recommendations/comments and upload the same on the web portal itself within 30 days of receipt of the proposal on the portal and marked to the ministry/department/institution concerned. If no comments are received within the stipulated time period, it will be assumed that the ministry/department/institution concerned has no comments to offer.

(iii) The Budget Division of DEA, on the advice of concerned Multilateral/ Bilateral Division in DEA, will make necessary budget allocation for such EAPs in the Demand for Grants of the respective UT, in the Expenditure Budget.

(iv) The fund flow for such standalone projects in UTs with Legislature will also be on back-to- back basis. Since UTs with Legislature have their own Consolidated Fund, the receipts from external debt through Central Government and repayments thereof will be reflected in the Public Debt of the respective UT Governments, as well.

(v) The monitoring of execution of such projects shall be the responsibility of the concerned UT Government. However, MHA will do administrative coordination, wherever required.

(II) Stand alone Projects of Union Territories without Legislature:

(i) In case of UTs without Legislature, such UTs will submit the PPR on the web portal referred to above. The PPR so submitted is to be verified/ endorsed online by the nodal officer concerned of the MHA. The proposal needs to be marked online by the nodal officer (on the portal itself) to the line ministry concerned in the Government of India, and NITI Aayog. In case the activities relate to the domain of more than one central line ministry, the proposal should be marked to all such ministries. The central ministries concerned and NITI Aayog will examine the proposal and offer their recommendations/comments and upload the same on the web portal itself within 30 days of receipt of the proposal on the portal and marked to the ministry/department/institution concerned. If no comments are received within the stipulated time period, it will be assumed that the ministry/department/institution concerned has no comments to offer. It will be the responsibility of MHA to ensure that comments from Central ministries concerned as well as NITI Aayog, along with MHA's own comments, are received within the stipulated time.

(ii) MHA will subsequently take all necessary administrative approvals, including Standing Finance Committee (SFC)/ Expenditure Finance Committee (EFC)/ Cabinet approval, based on details received from the line Ministries.

(iii) The Budget Division of DEA, on the advice of the concerned Division of DEA / office of Controller of Aid, Accounts and Audit (CAAA), will make the necessary budgetary allocation for such EAPs in the Demand for Grants of the respective UT, in the Expenditure Budget.

(iv) UTs without Legislature do not have a separate Consolidated Fund. Their revenues flow into the Consolidated Fund of India (CFI), and their expenditures are also met out of the CFI, through the functional Major Heads. Therefore, the funds raised on account of EAPs of UTs without Legislature will flow through Union Government Accounts and will be counted in the Central Government debt.

(v) The execution/ implementation of such projects shall be monitored by the concerned line Ministry. However, MHA will be responsible for overall coordination and administrative supervision of such proposals.

(III) EAP Projects in UTs with or without Legislature for Multi-State/Central Sector

(i) Concerned UTs with legislature will propose their requirements directly to the concerned line Ministries, keeping MHA informed. UTs without legislature will propose their requirements to the line Ministry through MHA.

(ii) Concerned line Ministry will prepare, pose and get approval for such Multi State/ Central Sector project, with UT's component following the existing process.

(iii) Budget provision in context of such schemes will be provided in the Demands for Grants of line Ministry/ Department under the functional Major Heads in respect of UTs without legislature and under the Major Head '3602- Grants-in-aid for UT Governments with legislature' in respect of UTs with Legislature.

9. Submission of Detailed Project Reports (DPRs): Upon approval of the proposal by the Screening Committee of DEA, the State Governments/UTs should submit the Detailed Project Report (DPR), duly approved by the competent authority, to the line ministry and the funding agency at the earliest. In case of Central Sector projects, the DPR should be submitted by the Ministry/Department concerned with the funding agency. The Detailed Project Report should adequately reflect the strategic elements of techno-economic (economic viability, social cost benefit, value addition, etc.), ecological (land use, ecological sustainability etc.), socio-cultural (target population and gender matters, participation, social impact, etc.) and institutional (institutional and organizational analysis, capacity building, training etc.) dimensions in the project design in measurable terms. It should be in accordance with the generic structure as suggested in Department of Expenditure's O.M. No.1(2)-PF-II/03 dated 7th May, 2003. An objective oriented project design in a matrix format along with work plan, cost and time schedule indicating target/output, cash flow statement etc. should also be a part of DPR. An indicative outline of above matrix is attached for guidance (**Annexure**).

10. Counterpart Funding & Budget provisions: State Governments/Central Ministry concerned need to ensure that counterpart funds for the project, wherever applicable, are made. They also need to ensure that adequate budgetary provisions are made for EAPs. Necessary instructions issued in this regard vide D.O. letters No. 5/1/99-FB-II dated 12th May, 1999 and No. 12/24/94-EFC (Coord.) dated 20th September, 1994 may be referred to (copies enclosed).

11. Technical Assistance Proposals: All proposals for Technical Assistance (TA) grant or lending TA will also be submitted by PIAs/State Governments/Central Ministry concerned in the format prescribed for loan/credit (PPR) and submit the same online through the portal. Proposals seeking Transaction Advisory Services from MDBs/IFIs/Bilateral agencies should also follow the same pattern.

12. Other Procedural Requirements: The EAP should be processed for seeking approval of the EFC/ Public Investment Board (PIB), as the case may be, immediately after the appraisal is completed by the external funding agency and before negotiations are undertaken. It would also be necessary to obtain the approval of the competent authority for the project. Financial Advisers of the concerned Ministries/Departments may initiate timely action for seeking approval of EFC/PIB on a fast track basis and they may also initiate timely action for seeking approval of

EFC/PIB for the schemes/ project immediately after lapse of four weeks of the circulation of EFC/PIB Memo. Detailed instruction may be seen in the Department of Expenditure's circulars No. 1(1) PF.II/2011 dated 31st March, 2014.


13. If the project proposal is to be implemented under a reform programme, or reforms are to be brought in through modifying framework conditions (e.g. introduction/abolition/reduction, user charges, recovery of O&M cost, providing of incentive/subsidy, rehabilitation schemes, etc.) for creating an enabling environment for implementation of the project, such measures should be completed before the project is sent to Department of Economic Affairs. The project proposal should indicate the role of other organizations (such as NGOs, voluntary organizations/civil societies) in the project implementation, and their accountability. It should also indicate organizational/ institutional set up (ownership) of the project on its completion, for ensuring its sustainability.

14. For all externally aided projects, a project implementation team should be established and it should be held fully responsible for the project execution within the approved time and cost. The team should not have any concurrent responsibility and its continuity during the project implementation period must be ensured. It may also be ensured that appropriate training to the Project team is imparted before the implementation of the Project. The EFC/PIB memo should bring this out clearly. No project would be considered without such arrangements being clearly established.

15. Proposal for external assistance shall not be sent directly by any Central Ministry or State Government to the bilateral or multilateral funding agencies. The terms and conditions of the external assistance should not be negotiated with the external funding agencies except through Department of Economic Affairs. State Governments / Central Ministries are, therefore, requested to follow the procedure set out above for seeking external financial assistance/technical assistance from MDBs/IFIs/bilateral agencies.

16. **Monitoring and Evaluation:** Project authorities shall improve monitoring of the projects by including comprehensive evaluation of the project, both of performance and impact, in the project design itself. Evaluation arrangements for the project, whether concurrent, mid-term or post-project should be spelt out in the project proposal. Concurrent evaluation should focus on in-depth reflection at a point considered significant in the project cycle / programme. This could be at the end of a work phase or whenever special circumstances demand or at the closure of the project. Evaluation may be carried out by expert agencies if it is commensurate with the cost and objectives. Best practices adopted by external funding agencies with respect to concurrent evaluation of projects may be adopted.

17. Project authorities are expected to submit (a) project completion report on the physical-financial parameters and (b) evaluation report on the project objective-achievement parameters after completion of the project. Two or three years after completion of the project, an Impact Assessment Study may also be conducted on selected project, preferably by reputed neutral institution or organization to ascertain the actual achievement and retention of project objectives vis-a-vis the targeted project objectives. Such long-term impact evaluation is expected to help create a shelf of projects with high impact-retention which should be encouraged and replicated, and the negative shelf of projects which were poor in attaining stated objectives, may be improved. The responsibility of monitoring and evaluation of Central Sector Projects will lie with the concerned central sectoral Ministry / Department. In case of State / UT sector projects, the concerned State/UT will be responsible for carrying out the monitoring and evaluation of projects.


 (Rajat Kumar Mishra)
 Joint Secretary to the Govt. of India
 Tele: 011 23094818

To,

- 1) Secretaries of all Central Ministries/Departments
- 2) Chief Secretaries of all State Governments/ UTs
- 3) CEO, NITI Aayog
- 3) Divisional Heads of all Credit Divisions in DEA

AN OUTLINE OF MATRIX

Strategy	Indicators	Sources/ Means of Verification	Assumptions/ Risks
Goal (Linked up with a Government priority / programme / policy)			
Objective (Purpose/ expected benefits)			
Outputs / Results Goods/ services/ materials/ expected changes, the target population will get, which they can not achieve on their own without intervention of the project			
Activities (Tasks / actions to be carried out by utilizing resources, viz. human, financial, equipment etc.)	Inputs / Costs		

1. The Secretary,
Deptt. of Agriculture Research and Education,
M/o Agriculture & Farmers Welfare,
Krishi Bhawan,
New Delhi - 110001.
2. The Secretary,
Deptt. of Animal Husbandry & Dairying,
M/o Agriculture & Farmers Welfare,
Krishi Bhawan,
New Delhi - 110001.
3. The Secretary,
Deptt. of Fisheries,
M/o Agriculture & Farmers Welfare,
Krishi Bhawan,
New Delhi - 110001.
4. The Secretary,
Department of Atomic Energy,
Anushakti Bhavan, C. S. M. Marg,
Mumbai - 400001.
5. The Secretary,
Ministry of AYUSH,
Ayush Bhawan,
B Block, GPO Complex,
INA, New Delhi - 110023.
6. The Secretary,
Deptt. of Chemicals and Petrochemicals,
Ministry of Chemicals and Fertilizers,
Shastri Bhawan,
New Delhi-110001.
7. The Secretary,
Deptt. of Fertilizers,
Ministry of Chemicals and Fertilizers,
Shastri Bhawan,
New Delhi - 110001.
8. The Secretary,
Ministry of Civil Aviation,
Rajiv Gandhi Bhavan,
Safdarjung Airport
New Delhi - 110003.

9. The Secretary,
Deptt. of Promotion of Industry & Internal Trade,
Ministry of Commerce & Industry,
Udyog Bhawan,
New Delhi - 110011.
10. The Secretary,
Ministry of Electronics & Information Technology,
Electronics Niketan, 6, CGO Complex
Lodhi Road, New Delhi-110003
11. The Secretary,
Department of Posts,
Ministry of Communications,
Dak Bhawan, Sansad Marg,
New Delhi - 110001.
12. The Secretary,
Department of Telecommunications,
Ministry of Communications,
Sanchar Bhawan, 20, Ashoka Road,
New Delhi - 110001
13. The Secretary,
Ministry of Development of North Eastern Region,
Vigyan Bhawan Annexe,
Maulana Azad Road,
New Delhi - 110011.
14. The Secretary,
Department of Drinking Water & Sanitation,
Ministry of Jal Shakti,
Pandit Deendayal Antyodaya Bhawan,
CGO Complex, Lodhi Road,
New Delhi - 110003.
15. The Secretary,
Ministry of Environment, Forest & Climate Change,
Indira Paryavaran Bhawan,
Jor Bagh Road,
New Delhi-110003.
16. Foreign Secretary,
Ministry of External Affairs,
South Block,
New Delhi.

17. The Secretary,
Deptt. of Financial Services,
Ministry of Finance,
3rd Floor, Jeevan Deep Building,
Sansad Marg, New Delhi - 110001.
18. The Secretary,
Deptt. of Health and Family Welfare,
Ministry of Health & Welfare,
Nirman Bhawan, New Delhi - 110001
19. The Secretary,
Deptt. of Health Research,
Ministry of Health & Welfare,
2nd Floor, IRCS Building,
1, Red Cross Road, New Delhi.
20. The Home Secretary,
Ministry of Home Affairs,
North Block, New Delhi.
21. The Secretary,
Ministry of Housing & Urban Affairs,
Nirman Bhawan, Maulana Azad Road,
New Delhi - 110011
22. The Secretary,
Deptt. of Higher Education,
Ministry of Human Resource Development,
Shastri Bhawan, New Delhi - 110001.
23. The Secretary,
Deptt. of School Education & Literacy,
Ministry of Human Resources Development,
Shastri Bhawan, New Delhi - 110001.
24. The Secretary,
Ministry of Information and Broadcasting,
Room No 655, A Wing Shastri Bhawan,
New Delhi - 110001.
25. The Secretary,
Ministry of Micro, Small & Medium Enterprises,
Udyog Bhawan, Rafi Marg,
New Delhi - 110011

26. The Secretary,
Ministry of Minority Affairs,
11th Floor, Pt. Deendayal Antyodaya Bhawan,
CGO Complex, Lodhi Road,
New Delhi - 110003
27. The Secretary,
Ministry of New & Renewable Energy,
Block No 14, CGO Complex, Lodhi Road,
New Delhi - 110003.
28. The Secretary,
Ministry of Panchayati Raj,
Krishi Bhawan, Dr. Rajendra Prasad Road,
New Delhi - 110001.
29. The Secretary,
Ministry of Petroleum & Natural Gas,
Shastri Bhawan, Dr. Rajendra Prasad Road,
New Delhi - 110001.
30. The Secretary,
Ministry of Power,
Shram Shakti Bhawan,
Rafi Marg, New Delhi-110001.
31. The Secretary,
Ministry of Road Transport and Highways,
Transport Bhawan, Sansad Marg,
New Delhi-110001.
32. The Secretary,
Deptt. of Land Resources,
Ministry of Rural Development,
Room no. 012-G, Nirman Bhawan,
New Delhi - 110001.
33. The Secretary,
Deptt. of Rural Development,
Ministry of Rural Development,
Krishi Bhawan,
New Delhi - 110001.
34. The Secretary,
Deptt. of Bio Technology,
Ministry of Science and Technology,
7th Floor, Block-2, CGO Complex,
Lodhi Road, New Delhi - 110003.

35. The Secretary,
Deptt. of Science and Technology,
Ministry of Science and Technology,
Technology Bhavan, New Mehrauli Road,
New Delhi - 110016.
 36. The Secretary,
Deptt. of Scientific and Industrial Research,
Ministry of Science and Technology,
Technology Bhawan, New Mehrauli Road,
New Delhi - 110016.
 37. The Secretary,
Ministry of Shipping,
Room no. 401, Transport Bhawan,
Sansad Marg, New Delhi - 110001.
 38. The Secretary,
Ministry of Skill Development & Entrepreneurship,
Shram Shakti Bhawan, Rafi Marg,
New Delhi - 110001.
-
39. The Secretary,
Deptt. of Empowerment of Persons with Disabilities,
Ministry of Social Justice & Empowerment,
5th Floor, Paryavaran Bhawan,
CGO Complex, Lodhi Road,
New Delhi - 110003.
 40. The Secretary,
Deptt. of Social Justice & Empowerment,
Ministry of Social Justice & Empowerment,
Shastri Bhawan,
New Delhi - 110 001.
 41. The Secretary,
Ministry of Textiles,
A-wing, Room no. 601, Shastri Bhawan,
New Delhi - 110011.
 42. The Secretary,
Ministry of Tourism,
Transport Bhawan, 1 Parliament Street,
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43. The Secretary,
Ministry of Tribal Affairs
7th Floor, 'A' Wing,
Shastri Bhawan,
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44. The Secretary,
Department of Water Resources, River Development & Ganga Rejuvenation,
Ministry of Jal Shakti,
Shram Shakti Bhawan, Rafi Marg,
New Delhi - 110001.
45. The Secretary,
Ministry of Women and Child Development
A-wing, Room no. 601, Shastri Bhawan,
New Delhi - 110011.
46. The Secretary,
Deptt. of Sports,
Ministry of Youth Affairs & Sports,
C-Wing Shastri Bhawan,
New Delhi - 110001.
47. The Secretary,
Deptt. of Youth Affairs,
Ministry of Youth Affairs and Sports,
C-Wing, Shastri Bhawan,
New Delhi - 110001.
48. C.E.O.
NITI Aayog,
Niti Bhawan, Sansad Marg,
New Delhi 110001.
49. The Chairman,
Railway Board,
Rail Bhawan, New Delhi.
50. The Secretary,
D/o Agriculture, Cooperation & Farmers Welfare,
M/o Agriculture & Farmers Welfare,
Krishi Bhawan,
New Delhi - 110001.

List of Chief Secretaries

1. The Chief Secretary, Govt. of Andhra Pradesh, Secretariat, Hyderabad, Email: cs@ap.gov.in
2. The Chief Secretary, Govt. of Arunachal Pradesh, Secretariat, Itanagar, Email: cs-arunachal@nic.in
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4. The Chief Secretary, Govt. of Bihar, Secretariat, Patna, Email: cs-bihar@nic.in
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29. The Chief Secretary, Govt. of West Bengal, Writers' Building, Kolkata, Email: chiefsec@wb.gov.in
30. The Chief Secretary, Andaman & Nicobar Administration, Port Blair, Email: cs-andaman@nic.in
31. The Administrator, Chandigarh Administration, Chandigarh, Email: admn-chandigarh@nic.in
32. The Administrator, Daman & Diu, Dadra, Nagar & Haveli Administration, Daman, Email: administrator-dd-dng@nic.in
33. The Chief Secretary, Govt. of NCT of Delhi, Secretariat, Delhi, Email: csdelhi@nic.in
34. The Administrator, Lakshadweep Administration, Lakshadweep, Kavaratti, Email: lk-admin@nic.in
35. The Chief Secretary, Govt. of Puducherry, Secretariat, Puducherry, Email: cs-pondicherry@nic.in

Annexure to Department of Expenditure OM No:1(2)-dated 7th May, 2003**ANNEXURE-1****GENERIC STRUCTURE OF THE DPR**

- (i) **Context/background:** This section should provide a brief description of the sector/sub-sector, the national priority, strategy and policy framework as well as a brief description of the existing situation.
- (ii) **Problems to be addressed:** This section should elaborate the problems to be addressed through the project/scheme at the local/regional/national level, as the case may be. Evidence regarding the nature and magnitude of the problems should be presented, supported by baseline data/surveys/reports. Clear evidence should be available regarding the nature and magnitude of the problems to be addressed.
- (iii) **Project Objectives:** This section should indicate the Development Objectives proposed to be achieved, ranked in order of importance. The deliverables/ outputs for each Development Objective should be spelt out clearly. This section should also provide a general description of the project.
- (iv) **Target beneficiaries:** There should be clear identification of target beneficiaries. Stakeholder analysis should be undertaken, including consultation with stakeholders at the time of project formulation. Options regarding cost sharing and beneficiary participation should be explored and incorporated in the project. Impact of the project on weaker sections of society, positive or negative, should be assessed and remedial steps suggested in case of adverse impact.
- (v) **Project strategy:** This section should present an analysis of alternative strategies available to achieve the Development Objectives. Reasons for selecting the proposed strategy should be brought out. Involvement of NGOs should be considered. Basis for prioritization of locations should be indicated (where relevant). Options and opportunity for leveraging government funds through public-private partnership must be given priority and explored in depth.
- (vi) **Legal Framework:** This section should present the legal framework within which the project will be implemented and strengths and weakness of the legal framework in so far as it impacts on achievement of project objectives.
- (vii) **Environmental impact assessment:** Environmental impact assessment should be undertaken, wherever required and measures identified to mitigate adverse impact, if any. Issues relating to land acquisition, diversion of forest land, rehabilitation and resettlement should be addressed in this section.
- (viii) **On-going initiatives:** This section should provide a description of ongoing initiatives and the manner in which duplication will be avoided and synergy created through the proposed project.
- (ix) **Technology issues:** This section should elaborate on technology choices, if any, evaluation of options, as well as the basis for choice of technology for the proposed project.
- (x) **Management arrangements:** Responsibilities of different agencies for project management and implementation should be elaborated. The organization structure at various levels as well as monitoring and coordination arrangements should be spelt out.
- (xi) **Means of Finance and Project Budget:** This section should focus on means of finance, evaluation of options, project budget, cost estimates and phasing of expenditure. Options for cost sharing and cost recovery (user charges) should be

considered and built into the total project cost. Infrastructure projects may be assessed on the basis of the cost of debt finance and the tenor of debt. Options for raising funds through private sector participation should also be considered and built into the project cost.

(xii) Time frame: This section should indicate the proposed 'Zero' date for commencement and also provide a PERT/CPM chart, wherever relevant.

(xiii) Risk analysis: This section should focus on identification and assessment of project risks and how these are proposed to be mitigated. Risk analysis could include legal/contractual risks, environmental risks, revenue risks, project management risks, regulatory risks, etc.

(xiv) Evaluation: This section should focus on lessons learnt from evaluation of similar projects implemented in the past. Evaluation arrangements for the project, whether concurrent, mid-term or post-project should be spelt out. It may be noted that continuation of projects/schemes from one Plan period to another will not be permissible without an independent, in depth evaluation being undertaken.

(xv) Success criteria: Success criteria to assess whether the Development Objectives have been achieved should be spelt out in measurable terms. Base-line data should be available against which success of the project will be assessed at the end of the project (Impact assessment). In this regard, it is essential that base-line surveys be undertaken in case of large, beneficiary-oriented projects.

Success criteria for each Deliverable/Output of the project should also be specified in measurable terms to assess achievement against proximate goals.

(xvi) Financial and economic analysis: Financial and economic analysis of the project may be undertaken where the financial returns are quantifiable. This analysis would generally be required for investment and infrastructure projects, but may not always be feasible for social sector projects where the benefits cannot be easily quantified.

(xvii) Sustainability: Issues relating to sustainability, including stakeholder commitment, operation and maintenance of assets after project completion, and other related issues should be addressed in this section.

Note: Requirements of the EFC/PIB format may also be kept in view while preparing the DPR.

Additional Secretary

Government of India
Ministry of Finance
Department of Economic Affairs

D.O.No.F.5/1/99-FB.II
New Delhi, the May 12, 1999

Dear Shri Rao,

This letter is regarding the procedure for posing project proposals for World Bank assistance. The World Bank have recently informed us that one State Government approached them directly for funding a project without routing the proposal through the concerned line Ministry and the Department of Economic Affairs.

Please refer to Office Memorandum of 20th September '94 (copy enclosed) wherein details of the formalities to be completed before posing projects to external agencies are given. As is clear, project proposals should be routed through the Central line ministries to the Department of Economic Affairs after obtaining necessary clearances.

I request you, kindly, to instruct the concerned officials to pose projects for external assistance only as per the procedure outlined above after due consultation with your Finance Department, in view of the State Government obligations under the ACA procedure.

With regards,

Yours sincerely,

Sd/-
(V. Govindarajan)

F.No.12/24/94-EEC (Coord.)
Government of India
Ministry of Finance
D/o Economic Affairs

New Delhi, the 20th Sept., 1994

OFFICE MEMORANDUM

Subject: Need for Planning Commission, PIB, EFC clearances for Projects designed for external assistance from Bilateral / Multilateral agencies

Please refer to the OM No.1(6).PF.II/91(Pt.) dated 28th January, 1993 of the Department of Expenditure relating to Procedure for approval for Externally Aided projects / schemes. The following detailed clarification is issued to outline the procedure to be followed before projects are cleared by DEA.

2. The undersigned is directed to say that all foreign assistance from Multilateral / Bilateral agencies is being procured and coordinated by Department of Economic Affairs for the Project Proposals of State Governments / Central Ministries etc. on getting such proposals through the Central Administrative Ministries.
3. There are instances when such proposals / schemes have been posed to EFC/ PIB for their consideration, at a stage where the project parameters have already been finalized during negotiations with the donor agencies and are only pending for formal signing the agreements, leaving hardly any room for any modifications in the scheme except at the risk of delaying the whole project.
4. All Ministries / Departments are requested to ensure that all proposals / schemes for foreign assistance should be sent to DEA after ensuring Plan priorities, budgetary clearance, Administrative clearances, including clearances from Planning Commission at an appropriate Stage.
5. Before posing the Project to Department of Economic Affairs

To further clarify the position, Plan priority as envisaged in the VIII Plan, clearances from State / Central Ministry and Administrative clearance should be obtained at the time of sending project proposals to this Department. In the first instance for posing to external Agency.

6. Before Final Negotiations with Foreign Agency,

However, when the acceptance of a proposal for appraisal is received, the Planning Commission and Budgetary clearances should be confirmed before further negotiations for signing the agreement are held with foreign donors. In all cases

relevant approvals should be confirmed, the EFC/ PIB or CCEA, as the case may be, by the Departments before signing the agreements with foreign agencies.

7. While forwarding clearance of draft agreements, the Administrative Department should confirm that all requisite clearances have been obtained from the concerned authorities of the Central Government / State Government to enable us to proceed to negotiate and finalise the agreements.

8. This issues with the approval of Secretary (Expenditure) and Finance Secretary.

Sd/-
(V. Govindarajan)
Joint Secretary

1. Secretaries to Govt. of India of all Ministries
2. Joint Secretary in charge of Economic and Technical Cooperation in all Ministries
3. Chief Secretaries of all States
4. Secretary, Finance and Planning of all States
5. Chief Administrators of all Union Territories
6. Secretary, Finance and Planning of all UTs
7. Financial Advisors of all Central Ministries.

F. No. 72(08)/PF-II/2017
Govt. of India
Ministry of Finance
Department of Expenditure
Public Finance (Central-I) Division

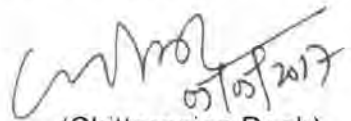
North Block, New Delhi
Dated: the 5th of May, 2017

OFFICE MEMORANDUM

Subject: Recommendation of the Group of Secretaries (SGoS-2) on Transport and Communication – Non Lapsable Pool of Central Resources (NLCPR) – Re-appropriation of unspent balances of the 10% GBS in the North Eastern Region (NER) to incentivize Ministries who have spent more than 10% of the GBS in the NER at the RE stage

Reference may kindly be taken of the above mentioned subject and to the Budget Division's OM No. 2(1)-B(S)/2017 dated 5th May, 2017 (copy enclosed). In this regard, the undersigned is directed to convey the following instructions to all the Ministries / Departments for appropriate action:

- (I) Secretary, DONER will hold quarterly meetings with the Financial advisers of the Ministries/Departments to assess the utilisation of the 10% GBS earmarked for the North Eastern Region (NER) as indicated in Statement 11 of the Union Budget.
 - (II) After undertaking such a review, DoNER will send a necessary proposal for inclusion in the supplementary demands for grants to Department of Expenditure for reallocation of likely surrender to those Ministries / Departments who have the absorptive capacity to implement additional approved schemes/programmes within the financial year.
 - (III) To ensure (I) and (II) above, all Ministries/Departments shall provide their quarterly utilization of 10% GBS earmarked for NER and their projected expenditure for the year to DoNER / Budget Division. Based on this, DoNER shall firm up its proposals and send it to the Department of Expenditure before the commencement of RE meetings so that the same can be considered at the RE stage by the Budget Division.
2. This issues with the approval of the Finance Secretary.



(Chittaranjan Dash)
Director (PFC-I)
Tel: 23093109

(chittaranjan.dash@nic.in)

To All the Secretaries of Government of India
To All the Financial Advisors of all Ministries/Departments
To the Cabinet Secretary
To the Principal Secretary to the Prime Minister

Copy to: Shri Prashant Goyal, Joint Secretary (Budget), DEA, North Block, New Delhi

F. No. 2(1)-B(S)/2017
Ministry of Finance
Department of Economic Affairs
(Budget Division)

New Delhi, dated the 5th May, 2017

OFFICE MEMORANDUM


Subject: Utilization / Re-allocation of funds earmarked for the implementation of schemes for North Eastern Region.

The undersigned is directed to say that Group of Secretaries on Transport and Communications Sector while reviewing "Ideas for Budget 2017-18", suggested that Ministry of Development of North Eastern Region be given the mandate to enforce Non-Lapsable Central Pool of Resources. It was also suggested that Ministry of Development of North Eastern Region be authorized to re-appropriate from Ministries unable to spend the 10% allocated for the North Eastern Region to Ministries who have exhausted their allocation and in need additional funds. Ministry of Development of North Eastern Region, it was suggested, also be empowered to utilize unspent balances for committed liabilities.

2. Ministry of Finance has examined the recommendation and observed that Rule 10 of the 'Delegation of Financial Powers' Rules 1978 (DFPR) (amended from time to time) does not allow inter-ministerial re-appropriation of funds. To actualize the spirit of the recommendation, the following mechanism has been worked out:

- a) Ministry of Development of North Eastern Region shall review the allocation/ expenditure in North Eastern Region by various Ministries/ Departments;
- b) All the Ministries / Departments shall provide scheme-wise expenditure in first half incurred by them out of the allocation earmarked for NE Region, along-with reasons for under-spending, if any, before start of pre-budget discussions to Ministry of Development of North Eastern Region and Budget Division;
- c) Ministry of Development of North Eastern Region will take stock of the anticipated savings / excess requirement for NE Region from all the Ministries / Departments and shall seek the consent / no objection from the Secretary of the Ministries / Departments, where savings are anticipated for reducing the NER allocation;
- d) Ministry of Development of North Eastern Region will recommend the allocation to be considered for NER component under various schemes to Department of Expenditure (Plan Finance - II Division);
- e) Department of Expenditure (Plan Finance Division) will analyse the actual requirement of the Ministries / Departments under NE Region and shall forward the same to Department of Economic Affairs (Budget Division), with the approval of Secretary (E);
- f) Department of Economic Affairs shall consider the Ministry / Department-wise requirement and make provision of additional funds/curtailing the funds, while communicating the RE ceilings;

3. This issues with the approval of the Secretary (Economic Affairs) and the Finance Secretary & Secretary (Expenditure).


The Secretaries
(All Ministries / Departments)


Deputy Secretary (Budget)

Copy for Information to:

1. Financial Advisors, All Ministries / Departments
2. Joint Secretary (Plan Finance - II), Department of Expenditure

EandP-11012/1/2017-O/o EA-Part(2)
Government of India
Ministry of Development of North Eastern Region

Vigyan Bhavan Annexe
Maulana Azad Road,
New Delhi 110011
Dated 18th August, 2022

OFFICE MEMORANDUM

Subject: - Handbook for accounting (including rectification) of expenditure incurred in the North Eastern Region (NER) by Ministries and Departments.

Secretary, Ministry of Development of North Eastern Region (MDoNER) has been regularly conducting quarterly review meetings to review the mandatory allocation and utilisation under 10% Gross Budgetary Support (GBS) in respect of non-exempted Ministries/ Departments. During the course of review meetings, discrepancies were reported between the figures obtained manually and figures available in PFMS report. It has also been reported that some of the Ministries/Departments had not ticked "Check Box" for expenditure in NER or have made some other mistake while using the flag.

2. To provide a facility for **rectification/ revision**, PFMS Division of O/o Controller General of Accounts (CGA) has provided NER Expenditure "Check Box" in Transfer Entry Module (already placed in Sanction Module) and has also developed a NER Rectification Module in Sanction and Transfer Entry Module.

3. In this regard, a **Handbook for accounting (including rectification) of expenditure incurred in the North Eastern Region (NER) as received** from O/o CGA vide OM No. No.Codes-13013/1/2020-Codes-CGA/cno 977/210 dated 16.8.2022 is hereby forwarded to all non exempted Ministries/ Departments as ready reference and it is requested that this new functionality may be used for carrying out adequate rectification and providing more accurate and authentic reporting of NER expenditure.

4. The Ministry-wise discrepancy of manually obtained data and PFMS data as on 30.6.2022 (**Annexure-II**) which was compiled for the first quarterly review meeting under 10% GBS for the FY 2022-23 on 26.7.2022, is enclosed and it is requested that the Ministries/Departments whose Sanctions as per PFMS are not matching with the expenditure value given by the Ministry may use this new functionality for carrying out adequate rectification **immediately** with the help of concerned PAO.

5. A meeting to review the progress of reconciliation of expenditure figures as decided in the first quarterly review meeting under 10% GBS, shall be held shortly. Therefore, all non exempted Ministries/ departments are requested to complete the reconciliation process **by 30th August, 2022 positively** so that the practice of collecting expenditure figure manually is dispensed with.

6. This may be treated as **Urgent** and given **Top priority**.

Enclosures: As Above


(Purushottam Verma)

Deputy Secretary
e mail : purushottam.verma84@nic.in

To,

- i. Secretaries of the 55 Non Exempted Ministries/ Departments as per Annexure I
- ii. AS&FA/JS&FA of the 55 Non Exempted Ministries/ Departments as per Annexure I

Annexure-I

S.No	Ministry/Department
1	Agriculture Research and Education
2	Agriculture, Cooperation and Farmers' Welfare
3	Animal Husbandry, Dairying
4	Ayurveda, Yoga & Naturo, Unani, Siddha & Homeo
5	Biotechnology
6	Chemicals and Petrochemicals
7	Civil Aviation
8	Coal
9	Commerce
10	Consumer Affairs
11	Cooperation
12	Culture
13	Defence (Misc.)
14	Development of North Eastern Region
15	Drinking Water and Sanitation
16	Electronics and Information Technology
17	Empowerment of Persons with Disabilities
18	Environment, Forests and Climate Change
19	Fisheries
20	Food and Public Distribution
21	Food Processing Industries
22	Health and Family Welfare
23	Health Research
24	Higher Education
25	Home Affairs
26	Housing and Urban Affairs
27	Information and Broadcasting
28	Labour and Employment
29	Land Resources
30	Law and Justice
31	Micro, Small and Medium Enterprises
32	Mines
33	Minority Affairs
34	New and Renewable Energy
35	Panchayati Raj
36	Pharmaceuticals

37	Police
38	Posts
39	Power
40	Promotion of Industry and Internal Trade
41	Public Enterprises
42	Road Transport and Highways
43	Rural Development
44	School Education and Literacy
45	Shipping
46	Skill Development and Entrepreneurship
47	Social Justice and Empowerment
48	Statistics and Programme Implementation
49	Telecommunications
50	Textiles
51	Tourism
52	Tribal Affairs
53	Water Resources, River Development & Ganga Rejuvenation
54	Women and Child Development
55	Youth Affairs and Sports

ANNEXURE-II

**Comparison of Actual Expenditure and Expenditure as per PFMS at the end of
First Quarter upto 30.6.2022**

S.No	Ministry/ Department	BE 2022-23 as per Statement 11	Actual Expenditure for 2022-23 upto the end of 1st Quarter (30.6.2022)	PFMS value 1st quarter (30.6.2022)	Difference
1	2	3	4	5	6
1	Agriculture Research and Education	467.58	47.14	114.14	-67.00
2	Agriculture, Cooperation and Farmers' Welfare	12332.60	336.18	336.50	-0.32
3	Animal Husbandry, Dairying	371.66	14.00	14.11	-0.11
4	Ayurveda, Yoga & Naturo, Unani, Siddha & Homeo	181.97	25.74	25.74	0.00
5	Biotechnology	168.00	0.00	NR	NR
6	Chemicals and Petrochemicals	5.15	0.00	NR	NR
7	Civil Aviation	128.77	53.05	203.05	-150.00
8	Coal	31.45	0.00	NR	NR
9	Commerce	125.84	1.00	1.10	-0.10
10	Consumer Affairs	159.90	0.42	0.00	0.42
11	Cooperation	73.00	0.43	NR	NR
12	Culture	53.25	3.56	3.55	0.01
13	Defence (Misc.)	355.50	88.88	NR	NR
14	Development of North Eastern Region	2422.55	84.99	1.23	83.76
15	Drinking Water and Sanitation	6615.80	121.07	121.07	0.00
16	Electronics and Information Technology	1067.62	63.34	66.16	-2.82
17	Empowerment of Persons with Disabilities	70.54	0.77	0.17	0.60

18	Environment, Forests and Climate Change	193.00	0.00	NR	NR
19	Fisheries	189.91	0.00	NR	NR
20	Food and Public Distribution	627.60	0.00	NR	NR
21	Food Processing Industries	180.00	6.15	6.16	-0.01
22	Health and Family Welfare	6279.73	1012.80	768.97	243.83
23	Health Research	104.00	20.83	20.83	0.00
24	Higher Education	3256.20	669.93	669.34	0.59
25	Home Affairs	200.00	26.28	26.28	0.00
26	Housing and Urban Affairs	844.04	0.00	245.78	-245.78
27	Information and Broadcasting	63.00	1.85	1.86	-0.01
28	Labour and Employment	1615.92	333.09	145.32	187.77
29	Land Resources	223.92	0.00	NR	NR
30	Law and Justice	89.99	3.83	3.84	-0.01
31	Micro, Small and Medium Enterprises	2051.64	91.24	57.50	33.74
32	Mines	66.12	29.35	6.71	22.64
33	Minority Affairs	502.20	70.90	1.61	69.29
34	New and Renewable Energy	679.00	0.00	NR	NR
35	Panchayati Raj	82.62	0.00	5.49	-5.49
36	Pharmaceuticals	42.20	1.80	1.80	0.00
37	Police	942.50	134.83	134.83	0.00
38	Posts	105.55	27.67	NR	NR
39	Power	2344.00	300.00	300.00	0.00
40	Promotion of Industry and Internal Trade	1488.05	1155.83	139.10	1016.73
41	Public Enterprises	0.85	0.01	0.01	0.00
42	Road Transport and Highways	10565.00	2366.34	106.24	2260.10
43	Rural Development	6232.45	418.02	2903.12	-2485.10
44	School Education and	5895.37	162.66	162.66	0.00

	Literacy				
45	Shipping	119.80	24.95	0.00	24.95
46	Skill Development and Entrepreneurship	291.32	33.62	NR	NR
47	Social Justice and Empowerment	409.63	0.12	0.12	0.00
48	Statistics and Programme Implementation	43.07	4.65	3.33	1.32
49	Telecommunications	1167.80	26.53	6.57	19.96
50	Textiles	125.86	22.23	30.30	-8.07
51	Tourism	227.00	0.10	0.10	0.00
52	Tribal Affairs	842.00	11.57	1.78	9.79
53	Water Resources, River Development & Ganga Rejuvenation	492.60	33.88	13.89	19.99
54	Women and Child Development	2494.00	2.69	2.26	0.43
55	Youth Affairs and Sports	330.95	62.60	62.59	0.01

इन्दीवर पान्डेय, आई.ए.एस.
विशेष सचिव

Indevar Pandey, IAS

Special Secretary

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उत्तर पूर्वी क्षेत्र विकास मंत्रालय, विज्ञान भवन एनेक्सी,
मौलाना आज़ाद रोड, नई दिल्ली-110 011

भारत सरकार
Government of India

Ministry of Development of North Eastern Region

Vigyan Bhavan Annexe,

Maulana Azad Road, New Delhi-110 011

ANNEXURE-O

(See para 6.3)

Do No E and P-111298/2017-O/o EA

Dated: 10th August, 2020

In its endeavour to provide timely and accurate information on expenditure in the North Eastern States under the 10% Gross Budgetary Support (GBS) Policy, Ministry of DoNER had requested the Controller General Accounts for creation of a utility under PFMS to capture accurate and timely data using re-appropriated funds made available from the non-functional head MH 2552 and MH 4552 to the Scheme related functional heads.

2. I am happy to share that such a utility has been created in the PFMS by the CGA with the approval of Department of Expenditure, Ministry of Finance. Controller General of Accounts had earlier pointed out that in the absence of a separate classification envisaged for NER under the proposed chart of Accounts, the NER Release data could not be accurately captured by the PFMS until so far. To address this issue, CGA has created a module in the PFMS for marking the NER expenditure. The flag for marking the NER expenditure in PFMS has been made available w.e.f. 06.08.2020. The Standard Operating Procedure for using the new functionality is enclosed herewith for necessary compliance by all Non Exempt Ministries as per Statement 11, Union Budget.

3. You will agree that unless correct marking as advised by the CGA is completely adapted and complied with, accurate and real-time capture of fund releases for NER would not be reflected in the PFMS. This information is essential to ensure 100% expenditure under 10% GBS. I would therefore request, all the Line Ministries/Departments, which are not exempt from the 10 % GBS for NER and are listed in the Statement 11 of the Union Budget, to comply with the SOP circulated by the CGA. Ministries/ Departments will also have to ensure that, while processing for release of funds to North Eastern Region (after re-appropriation of funds from the non-functional Major Heads 2552/4552, etc to the relevant functional Heads), each manual Sanction Order is invariably stamped on the top right-hand corner with NER in files/e-files.

4. I would be grateful for a quick implementation of the revised procedure of reappropriation in accordance with the attached SOP circulated by CGA.

Encl: As above

With regards

Yours sincerely,

/

(Indevar Pandey)

To,
Secretaries of 54 Non Exempt Ministries/Departments

इन्दीवर पान्डेय, आई.ए.एस.
विशेष सचिव

Indevar Pandey, IAS

Special Secretary

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सत्यमेव जयते

भारत सरकार

उत्तर पूर्वी क्षेत्र विकास मंत्रालय, विज्ञान भवन एनैक्सी,
मौलाना आजाद रोड, नई दिल्ली-110 011

Government of India

Ministry of Development of North Eastern Region

Vigyan Bhavan Annexe,

Maulana Azad Road, New Delhi-110 011

Copy to:-

1. **Shri T. V. Somnathan**
Secretary
Department of Expenditure
North Block
New Delhi.
2. AS / JS& FA of all 54 Non exempted Ministries/Departments as per Statement 11 of Union Budget with a request to personally monitor the implementation of revised procedure of reappropriation of funds for NER
3. **Smt Soma Roy Barman**
Controller General of Accounts
Mahalekha Niyantrak Bhawan
Ministry of Finance
GPO Complex Block E
Aviation Colony INA Colony
New Delhi-110023


10/8/2020
(Indevar Pandey)

ANNEXURE-P
(See para 11)

No.F.1 (22)-B (AC)/2022
Government of India
Ministry of Finance
Department of Economic Affairs
(Budget Division)

OFFICE MEMORANDUM

New Delhi, the 23rd February, 2024

Subject: Revised Guidelines on Financial Limits to be observed in determining cases relating to 'New Service'/ 'New instrument of Service'.

In pursuance to the approval by the Public Accounts Committee, vide its One hundred third Report (Seventeenth Lok Sabha) (2023-24), on the proposal for revision of financial limits for determining the cases relating to 'New Service' (NS)/'New Instrument of Service' (NIS) for re-appropriation of funds, the revised limits and guidelines are hereby conveyed in supersession of this Ministry's Office Memorandum No. F.1(23)-B(AC)/2005 dated 25th May 2006. The extant guidelines are being revised to ensure systemic uniformity, consistency, administrative efficiency and financial discipline by the Ministries/Departments.

2. Definition of 'New Service'(NS)/'New Instrument of Service' (NIS):

- (i) **'New Service':** As in Article 115(1)(a) of the Constitution of India, it refers to expenditure arising out of a new policy decision, not brought to the notice of Parliament earlier, including a new activity or a new form of investment.
- (ii) **'New Instrument of Service':** It refers to relatively large expenditure arising out of important expansion of an existing activity.

3. Applicability of 'New service'/ 'New Instrument of Service':

- (i) The revised financial limits are attached as **Annexure 'A'**.
- (ii) The limits shall be applicable to all ministries including Ministry of Railways, Ministry of Defence and Department of Post.
- (iii) The nature of transactions under consideration for applicability of the financial limits have been aligned strictly with the 'object head of account'. It is treated as Primary Unit of Appropriation.
- (iv) This means that the guidelines shall correspond to the original appropriation as available at the level of 15-digit numeric code in respect of civil ministries and/or final unit of appropriation as available in the Detailed Demand for Grants in respect of non-civil ministries, as the case may be.
- (v) Definitions as indicated in Paragraph 2 above will be the guiding factor while making decision on the applicability of limits of New Service/New Instrument of Service.

4. While using these terms and applying the financial limits as indicated in the Annex, it needs to be noted that no expenditure can be incurred from the Consolidated Fund

of India on a 'New Service'/'New Instrument of Service' without prior approval of Parliament through supplementary demands for grants.

5. Where in an emergent case of 'New Service'/'New Instrument of Service' it is not possible to wait for prior approval of Parliament, the Contingency Fund of India can be drawn upon for meeting the expenditure pending its authorization by Parliament. Recourse to this arrangement should normally be taken only when Parliament is not in session. Such advances are required to be recouped to the Fund by obtaining a Supplementary Grant. However, when Parliament is in session, a Supplementary Grant should preferably be obtained before incurring any expenditure on a 'New Service'/'New Instrument of Service'. That is to say, recourse to Contingency Fund of India should be taken only in cases of extreme urgency. In such cases the following procedure recommended by the Sixth Lok Sabha Committee on Papers Laid on the Table in their 4th Report should be observed:

"As far as possible, before such withdrawal is made, the concerned Minister may make a statement on the floor of the Lok Sabha for information giving details of the amount and the scheme for which the money is needed. In emergent cases, however, where it is not possible to inform the Members in advance, the withdrawal may be made from the Contingency Fund and soon thereafter a statement may be laid on the Table of the Lok Sabha for the information of the Members".

It has been suggested by the Rajya Sabha Secretariat that the above procedure may also be observed in Rajya Sabha.

6. **Checks to be observed by the Ministries/Departments to ensure compliance of the provisions of this Office Memorandum are as under:**

- (i) **By Integrated Finance Division/Budget Unit:** A specific certificate should be recorded in each case Involving augmentation of sanctioned provision on receipt of related proposals, to the effect that the proposed augmentation attracts/does not attract financial limits of 'New Service'/'New Instrument of Service';
- (ii) **By PAOs:** Each expenditure sanction to be examined by PAOs from the 'New Service'/'New Instrument of Service' angle keeping in view the financial limits indicated in the Annex;
- (iii) Where any doubt arises about the application of financial limits of 'New Service'/'New Instrument of Service', the PAO would seek decision from Financial Advisor of appropriate jurisdiction.

7. **Circumstances for obtaining Supplementary grants for expenditure qualifying as 'New Service'/'New Instrument of Service' and the reporting procedure thereof are as follows:**

- (i) If sufficient savings are available within the same section of the relevant grants for meeting additional expenditure to the extent mentioned in column 2 of the Annex A, re-appropriation can be made, subject to report to Parliament;

- (ii) Report to Parliament should ordinarily be made through the ensuing batch of Supplementary Demands for Grants, failing which by adding an Annex in the Detailed Demands of the Ministry/ Department for the ensuing year;
- (iii) A suitable write-up of such cases where possible, may also be made in the Notes on Demands for Grants of the Ministry/Department;
- (iv) Mere depiction of augmented provisions in the Revised Estimates included in the Demands for Grants will not be adequate to meet the requirement to incur expenditure. In cases where the financial limits of 'New Service'/ 'New Instrument of Service' are attracted, approval of Parliament may be obtained for incurring such expenditure through Supplementary Demands for Grants;
- (v) The provisions in the Vote on Account' are not intended to be used for expenditure on any 'New Service'. In cases of urgency, expenditure on a 'New Service' during Vote on Account period can, therefore, be incurred only by obtaining an advance from the Contingency Fund. Such advances will be resumed to the Contingency Fund on enactment of Appropriation Act in respect of expenditure for the whole year.

8. **Exceptions:**

- (i) Having regard to the volume and nature of Government transactions, it is not possible to list out all such cases which are not attracted by 'New Service'/ 'New Instrument of Service' limits. Broadly, expenditure on normal activities of Government (such as normal administrative expenditure including those resulting from re-organization of Ministries/ Departments, holding of conferences, seminars, exhibitions, surveys, feasibility studies, etc., assistance to foreign Governments, contributions to international bodies, and fulfilment of Government guarantee on its invocation) may not attract limits of 'New Service'/'New Instrument of Service';
- (ii) Transfers to State and Union Territory Governments are also exempt from these limits provided the scheme is not new;
- (iii) Further, these limits are applicable only to expenditure which is subject to Vote of Parliament.

9. For ease of understanding and guidance, 'Object Head-wise Matrix' of the financial limits is enclosed at **Annexure 'B'**. However, the definitions of NS/NIS and the limits prescribed by PAC shall be borne in mind while applying these limits.

10. **Doubtful cases:**

In case of disagreement between the Integrated Finance Wing and Pay and Accounts Office, the Ministry/ Department may send a self-contained communication to the Budget Division, Ministry of Finance, bringing out specific point(s) of doubt incorporating their Financial Adviser's views thereon. The decision taken by the Budget Division in the matter will be final.

11. Conclusion:

While agreeing to the revision of norms for re-appropriation of funds as annexed, the Public Accounts Committee in its One hundred and third Report (Seventeenth Lok Sabha) has concluded by stating as under:

'The Committee also expect the Financial Advisors of all the Ministries/Departments to ensure that no violation occur in implementation of the revised limits for 'New Service'/'New Instrument of Service'. It goes without saying that any slackness in complying with the same may be strictly dealt with.'

12. Department of Expenditure, Ministry of Finance, will issue further orders related to the amendments in provisions of Annexure I to Appendix 3 of the General Financial Rules 2017 consequent to the extant revision in the financial limits of 'New Service'/'New Instrument of Service'.

13. This issues with the approval of the Finance Secretary and Secretary Expenditure.

14. Hindi version will follow.

Vishnu P.B.
23/02/2024
(Vishnukanth P.B.)
Director (Budget)

To

1. All Ministries/Departments of the Government of India.
2. Financial Commissioner (Railways), Financial Advisor (DS), Member Finance (Telecom) and all other Financial Advisors
3. Finance Secretaries of Union Territory Administration (Chandigarh, Andaman and Nicobar Islands, Dadra and Nagar Haveli and Lakshadweep)
4. Controller General of Accounts, Controller General of Defence Accounts and Chief Controller of Accounts of Ministries

Copy forwarded for information to:

1. Lok Sabha Secretariat (PAC) Branch/Rajya Sabha Secretariat
2. Comptroller and Auditor General of India and all Director of Audit/Accountant General
3. Finance Secretaries of all State and Union Territory Governments

Ok
23/02/2024
Dy. Director (Budget)

Annexure 'A' to the Ministry of Finance OM No. 1(22)-B(AC)/2022 dated 23.02.2024

**Financial limits to be observed in determining the cases relating to
'NEW SERVICE'/'NEW INSTRUMENT OF SERVICE'**

New Service (NS)

1. All new services [except for the new 'Works' under Capital section] shall be considered as '**New Service**' as defined in Article 115 of the Constitution and shall accordingly need prior approval of the Parliament;
2. In case of services falling under the category of new works under Capital section (currently classified as Land/Building/Machine in line with Rule 8 of the Delegation of Financial Powers as amended through Ministry of Finance Gazette Notification dated 16.12.2022), the financial limits for the '**New Service**' shall be as under:

Object Heads	Reporting Limit	Prior Approval of Parliament
1	2	3
1. Machinery & Equipment; 2. ICT Equipment; 3. Building and Structure; 4. Infrastructural Assets; 5. Arms and Ammunitions; and 6. Land	Above ₹ 50 crore but not exceeding ₹ 100 crore, subject to savings within same section of the Grant	Above ₹ 100 crore, subject to savings within same section of the Grant

New Instrument of Service (NIS)

3. The financial limits for the '**New Instrument of Service**' shall be as under:

Object Heads	Reporting Limit	Prior Approval of Parliament
1.	2.	3.
1. Investment; 2. Loans and advances; 3. Subsidies; 4. Machinery and equipment; 5. ICT Equipment; 6. Building and Structures; 7. Infrastructure assets; 8. Arms and ammunitions 9. Land; 10. GIA Capex; 11. GIA General; 12. GIA Salary	upto 20% of the original appropriation* OR upto ₹ 100 crore whichever is higher [subject to savings within same section of the Grant]	Above 20% of the original appropriation (15-digit line item) OR Above ₹ 100 crore, whichever is higher [subject to savings within same section of the Grant]
All other Object Heads	Each case to be decided on merits (see para 2 & 3 of the OM No. 1(22)-B(AC)/2022 dated 23.02.2024)	

* refers to the 15-digit numeric code in respect of civil Ministries or final unit of appropriation available in the Detailed Demand for Grants in respect of non-Civil Ministries

Annexure 'B' to the Ministry of Finance OM No. 1(22)-B(AC)/2022 dated 23.02.2024

Object Head- wise Matrix of the Financial Limits

Category			New Service		New Instrument of Service		Remarks
			Reporting Limit	Prior Approval Limit	Reporting Limit	Prior Approval Limit	
Sl.No.	Object Code	Object Head	Category	Category	Category	Category	
1	01	Salaries	Exempted		Exempted		Falling within the concept of Normal Establishment Expenditure
2	02	Wages	Exempted		Exempted		Falling within the concept of Normal Establishment Expenditure
3	05	Rewards	Exempted		Exempted		Falling within the concept of Normal Establishment Expenditure
4	06	Medical Treatment	Exempted		Exempted		Falling within the concept of Normal Establishment Expenditure

Category			New Service		New Instrument of Service		Remarks
			Reporting Limit	Prior Approval Limit	Reporting Limit	Prior Approval Limit	
Sl.No.	Object Code	Object Head	Category	Category	Category	Category	
5	07	Allowances	Exempted		Exempted		Falling within the concept of Normal Establishment Expenditure
6	08	Leave Travel Concession	Exempted		Exempted		Falling within the concept of Normal Establishment Expenditure
7	09	Training Expenses	Exempted		Exempted		Falling within the concept of Normal Establishment Expenditure
8	04	Pensionary Charges	Exempted		Exempted		Falling within the concept of Normal Establishment Expenditure
9	11	Domestic Travel Expenses	Exempted		Exempted		Falling within the concept of Normal Establishment Expenditure

Category			New Service		New Instrument of Service		Remarks
			Reporting Limit	Prior Approval Limit	Reporting Limit	Prior Approval Limit	
Sl.No.	Object Code	Object Head	Category	Category	Category	Category	
10	12	Foreign Travel Expenses	Exempted		Exempted		Falling within the concept of Normal Establishment Expenditure
11	13	Office Expenses	Exempted		Exempted		Falling within the concept of Normal Establishment Expenditure
12	14	Rent, Rates and Taxes for Land and Buildings	Exempted		Exempted		Falling within the concept of Normal Establishment Expenditure
13	15	Royalty	All cases		To be decided on merits		
14	16	Printing and Publication	All cases		To be decided on merits		
15	18	Rent for others	All cases		To be decided on merits		
16	19	Digital Equipment	All cases		To be decided on merits		
17	21	Materials and Supplies	Exempted		Exempted		Falling within the concept of Normal Establishment Expenditure

Category			New Service		New Instrument of Service		Remarks
			Reporting Limit	Prior Approval Limit	Reporting Limit	Prior Approval Limit	
Sl.No.	Object Code	Object Head	Category	Category	Category	Category	
18	22	Arms and Ammunitions	All cases		To be decided on merits		
19	23	Cost of Ration	Exempted		Exempted		Falling within the concept of Normal Establishment Expenditure
20	24	Fuels and Lubricants	Exempted		Exempted		Falling within the concept of Normal Establishment Expenditure
21	26	Advertising and Publicity	All cases		To be decided on merits		
22	27	Minor civil and electric works	Exempted		Exempted		Falling within the concept of Normal Establishment Expenditure
23	28	Professional Services	All cases		To be decided on merits		
24	29	Repair and Maintenance	Exempted		Exempted		Falling within the concept of Normal Establishment Expenditure

Category			New Service		New Instrument of Service		Remarks
			Reporting Limit	Prior Approval Limit	Reporting Limit	Prior Approval Limit	
Sl.No.	Object Code	Object Head	Category	Category	Category	Category	
25	39	Bank and Agency Charges	Exempted		Exempted		Falling within the concept of Normal Establishment Expenditure
26	40	Awards and Prizes	All cases		To be decided on merits		
27	31	Grants-in-aid – General	All cases		Upto 20% of original appropriation (15 digit line item) or Upto Rs 100 crore, whichever is higher, subject to savings within the same section of the grant	Above 20% of original appropriation (15 digit line item) or Above Rs 100 crore, whichever is higher, subject to savings within the same section of the grant	
28	32	Contribution	Exempted		Exempted		Falling under existing exemption

Category			New Service		New Instrument of Service		Remarks
			Reporting Limit	Prior Approval Limit	Reporting Limit	Prior Approval Limit	
Sl.No.	Object Code	Object Head	Category	Category	Category	Category	
29	33	Subsidies	All cases		Upto 20% of original appropriation (15 digit line item) or Upto Rs 100 crore, whichever is higher, subject to savings within the same section of the grant	Above 20% of original appropriation (15 digit line item) or Above Rs 100 crore, whichever is higher, subject to savings within the same section of the grant	
30	34	Scholarships	All cases		To be decided on merits		
31	35	Grants for creation of Capital Assets	All cases		Upto 20% of original appropriation (15 digit line item) or Upto Rs 100 crore, whichever is higher, subject to savings	Above 20% of original appropriation (15 digit line item) or Above Rs 100 crore, whichever is higher, subject to savings	

Annexure 'B' to the Ministry of Finance OM No. 1(22)-B(AC)/2022 dated 23.02.2024

Category			New Service		New Instrument of Service		Remarks
			Reporting Limit	Prior Approval Limit	Reporting Limit	Prior Approval Limit	
Sl.No.	Object Code	Object Head	Category	Category	Category	Category	
					within the same section of the grant	within the same section of the grant	
32	36	Grants-in-aid – Salaries	All cases		Upto 20% of original appropriation (15 digit line item) or Upto Rs 100 crore, whichever is higher, subject to savings within the same section of the grant	Above 20% of original appropriation (15 digit line item) or Above Rs 100 crore, whichever is higher, subject to savings within the same section of the grant	
33	37	Aid Material and Equipment	All cases		To be decided on merits		
34	41	Secret Service Expenditure	All cases		To be decided on merits		
35	44	Loss in Exchange	Exempted		Exempted		Falling within the concept of Normal

Category			New Service		New Instrument of Service		Remarks
			Reporting Limit	Prior Approval Limit	Reporting Limit	Prior Approval Limit	
Sl.No.	Object Code	Object Head	Category	Category	Category	Category	
							Establishment Expenditure
36	45	Interest Payments	Exempted		Exempted		Charged Expenditure
37	49	Other Revenue Expenditure	Exempted		Exempted		Falling within the concept of Normal Establishment Expenditure
38	51	Motor Vehicles	All cases		To be decided on merits		
39	52	Machinery and Equipment	Above ₹ 50 crore but not exceeding ₹ 100 crore, subject to savings within the same section of the grant	Above ₹ 100 crore subject to savings within the same section of the grant	Upto 20% of original appropriation (15 digit line item) or Upto Rs 100 crore, whichever is higher, subject to savings within the same section of the grant	Above 20% of original appropriation (15 digit line item) or Above Rs 100 crore, whichever is higher, subject to savings within the same section of the grant	

Category			New Service		New Instrument of Service		Remarks
			Reporting Limit	Prior Approval Limit	Reporting Limit	Prior Approval Limit	
Sl.No.	Object Code	Object Head	Category	Category	Category	Category	
40	71	Information, Computer, Telecommunications (ICT) equipment	Above ₹ 50 crore but not exceeding ₹ 100 crore, subject to savings within the same section of the grant	Above ₹ 100 crore subject to savings within the same section of the grant	Upto 20% of original appropriation (15 digit line item) or Upto Rs 100 crore, whichever is higher, subject to savings within the same section of the grant	Above 20% of original appropriation (15 digit line item) or Above Rs 100 crore, whichever is higher, subject to savings within the same section of the grant	
41	72	Buildings and Structures	Above ₹ 50 crore but not exceeding ₹ 100 crore, subject to savings within the same section of the grant	Above ₹ 100 crore subject to savings within the same section of the grant	Upto 20% of original appropriation (15 digit line item) or Upto Rs 100 crore, whichever is higher, subject to savings within the	Above 20% of original appropriation (15 digit line item) or Above Rs 100 crore, whichever is higher, subject to savings within the same	

Annexure 'B' to the Ministry of Finance OM No. 1(22)-B(AC)/2022 dated 23.02.2024

Category			New Service		New Instrument of Service		Remarks
			Reporting Limit	Prior Approval Limit	Reporting Limit	Prior Approval Limit	
Sl.No.	Object Code	Object Head	Category	Category	Category	Category	
					same section of the grant	section of the grant	
42	73	Infrastructural Assets	Above ₹ 50 crore but not exceeding ₹ 100 crore, subject to savings within the same section of the grant	Above ₹ 100 crore subject to savings within the same section of the grant	Upto 20% of original appropriation (15 digit line item) or Upto Rs 100 crore, whichever is higher, subject to savings within the same section of the grant	Above 20% of original appropriation (15 digit line item) or Above Rs 100 crore, whichever is higher, subject to savings within the same section of the grant	
43	74	Furniture & Fixtures	All cases		To be decided on merits		

Category			New Service		New Instrument of Service		Remarks
			Reporting Limit	Prior Approval Limit	Reporting Limit	Prior Approval Limit	
Sl.No.	Object Code	Object Head	Category	Category	Category	Category	
44	75	Arms and Ammunitions (Capital)	Above ₹ 50 crore but not exceeding ₹ 100 crore, subject to savings within the same section of the grant	Above ₹ 100 crore subject to savings within the same section of the grant	Upto 20% of original appropriation (15 digit line item) or Upto Rs 100 crore, whichever is higher, subject to savings within the same section of the grant	Above 20% of original appropriation (15 digit line item) or Above Rs 100 crore, whichever is higher, subject to savings within the same section of the grant	
45	76	Upgradation Procurement of Heritage Assets and n.e.c. (not elsewhere classified)	All cases		To be decided on merits		
46	77	Other Fixed Assets	All cases		To be decided on merits		

Category			New Service		New Instrument of Service		Remarks
			Reporting Limit	Prior Approval Limit	Reporting Limit	Prior Approval Limit	
Sl.No.	Object Code	Object Head	Category	Category	Category	Category	
47	78	Land	Above ₹ 50 crore but not exceeding ₹ 100 crore, subject to savings within the same section of the grant	Above ₹ 100 crore subject to savings within the same section of the grant	Upto 20% of original appropriation (15 digit line item) or Upto Rs 100 crore, whichever is higher, subject to savings within the same section of the grant	Above 20% of original appropriation (15 digit line item) or Above Rs 100 crore, whichever is higher, subject to savings within the same section of the grant	
48	79	Non produced assets other than land	All cases		To be decided on merits		
49	80	Intangible Assets	All cases		To be decided on merits		
50	54	Investment	All cases		Upto 20% of original appropriation (15 digit line item) or Upto Rs 100 crore,	Above 20% of original appropriation (15 digit line item) or Above Rs 100 crore,	

Category			New Service		New Instrument of Service		Remarks
			Reporting Limit	Prior Approval Limit	Reporting Limit	Prior Approval Limit	
Sl.No.	Object Code	Object Head	Category	Category	Category	Category	
					whichever is higher, subject to savings within the same section of the grant	whichever is higher, subject to savings within the same section of the grant	
51	55	Loans and Advances	All cases		Upto 20% of original appropriation (15 digit line item) or Upto Rs 100 crore, whichever is higher, subject to savings within the same section of the grant	Above 20% of original appropriation (15-digit line item) or Above Rs 100 crore, whichever is higher, subject to savings within the same section of the grant	
52	56	Repayment of borrowings	Exempted		Exempted		Charged Expenditure
53	57	Subscription	All cases		To be decided on merits		

Category			New Service		New Instrument of Service		Remarks
			Reporting Limit	Prior Approval Limit	Reporting Limit	Prior Approval Limit	
Sl.No.	Object Code	Object Head	Category	Category	Category	Category	
54	60	Other Capital expenditure	All cases		To be decided on merits		
55	43	Suspense	Not Applicable		Not Applicable		Accounting Adjustments head
56	61	Depreciation	All cases		To be decided on merits		
57	62	Reserves	All cases		To be decided on merits		
58	63	Inter Account Transfers	All cases		To be decided on merits		
59	64	Writes Off of Losses	All cases		To be decided on merits		
60	69	Deduct Receipts	Not Applicable		Not Applicable		Accounting Adjustments head
61	70	Deduct Recoveries	Not Applicable		Not Applicable		Accounting Adjustments head

ANNEXURE-Q
(See para 11)

F.No. 1(5)-B(AC)/2024
 Ministry of Finance
 Department of Economic Affairs
 (Budget Division)

237, North Block
 New Delhi,
 Dated: 18th March, 2024

OFFICE MEMORANDUM

Subject: Revised Guidelines on Financial Limits to be observed in determining cases relating to 'New service'/'New Instrument of Service' - clarifications on cases requiring reporting of re-appropriations to Parliament.

The undersigned is directed to refer to the Budget Division's OM No. 1(22)-B(AC)/2022 dated 23.02.2024 relating to the revised guidelines on financial limits to be observed in determining the cases of 'New Service'/'New Instrument of Service' for the purpose of re-appropriation of funds.

2. Considering the volume of the Government transactions and the need felt for establishing clarity in Ministries/departments, the following broad items of expenditure are listed out for the purpose of reporting to Parliament:

- A. The re-appropriation of funds where augmentation is above ₹ 50 crore but not exceeding ₹ 100 crore (categorised as New Service) under the following primary units of appropriation qualify for reporting to Parliament through Supplementary Demands for Grants or Detailed Demands for Grants:

Object Head Code	Object Head
52	Machinery and Equipment
71	Information, Computer, Telecommunications (ICT) equipment
72	Buildings and Structures
73	Infrastructural Assets
75	Arms and Ammunitions (Capital)
78	Land

- B. The re-appropriation of funds where augmentation is upto 20% of the original provision or ₹ 100 crore whichever is higher (categorized as New Instrument of Service) under the following primary units of appropriation qualify for reporting to Parliament

through Supplementary Demands for Grants or Detailed Demands for Grants:

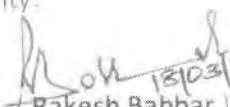
Object Head Code	Object Head
31	Grants-in-aid General
33	Subsidies
35	Grants for creation of Capital Assets
36	Grants-in-aid Salaries
52	Machinery and Equipment
71	Information, Computer, Telecommunications (ICT) equipment
72	Buildings and Structures
73	Infrastructural Assets
75	Arms and Ammunitions (Capital)
78	Land
54	Investments
55	Loans and Advances

3. As final batch of SDGs was presented to parliament in Feb 2024 and revised guidelines were issued in 23 Feb 2024, such re-appropriations attracting NS/NIS limit needs to be reported at the time of Regular Budget for 2024-2025 through an Annexure (as per attached format) to the Detailed Demand for Grants.

4. The Ministries/Departments may specifically indicate in the title of the Annexure that the re-appropriations being reported pertains to the previous financial year.

5. This has the approval of the competent authority:

Encl. as above.


(Rakesh Babbar)
Dy. Director (Budget)

To,

1. All Ministries/Departments of the Government of India.
2. Financial Commissioner (Railways), Financial Advisor (DS), Member Finance (Telecom) and all other Financial Advisors.
3. Finance Secretaries of Union Territory Administration (Chandigarh, Andaman and Nicobar Islands, Dadra and Nagar Haveli and Lakshadweep).
4. Controller General of Accounts, Controller General of Defence Accounts and Chief Controller of Accounts of Ministries.

Annexure

Demand No. & Name _____

Statement showing items requiring Report to Parliament during F.Y << >>

(₹ in crore)

1	2	3	4	5	6
Sl.no	Name of the Scheme/ Programme	Unit of Appropriation/ Object Head of Account	Budget Estimates F.Y	Amount of Re-appropriation	Remarks



सत्यमेव जयते



अनिल मलिक, आई.ए.एस.

सचिव

Anil Malik, I.A.S.

Secretary

Tel. : 011-23383586, 23386731

Fax : 011-23381495

E-mail: secy.wcd@nic.in

D.O.No.15/1/2019-Gender Budgeting

भारत सरकार
महिला एवं बाल विकास मंत्रालय
शास्त्री भवन, नई दिल्ली-110 001

Government of India

Ministry of Women & Child Development

23rd August, 2024

ANNEXURE-R

(See para 13.7)

Dear Secretary,

As you are aware, the Hon'ble Prime Minister has given a call to transition from women's development to women-led development. This implies that each sector must ensure equal opportunities for women to lead and participate in the development of the nation.

2. You are aware that Gender Budgeting is a strategic fiscal tool to promote gender equality and women's empowerment. It entails an increased outlay for women-centric programmes; it also reprioritizes public expenditure and ensures allocation of adequate budget to address the gender gaps.

3. Under the *Mission Shakti* for empowerment of women, the Ministry of Women and Child Development (MWCD), as the nodal Ministry, aims to achieve 100% coverage of Gender Budgeting across all the Ministries/Departments of Government of India and all the States/Union Territories.

4. The Gender Budget Statement (Statement 13) prepared by the Ministry of Finance is an important document to ascertain the fund flow to women centric schemes. It is a crucial reporting mechanism for the Ministries/Departments to assess their schemes from a gender perspective. Every year, the Budget Circular issued by the Department of Economic Affairs requires all Ministries/Departments to report allocations for women in the Gender Budget Statement in a format. During Financial Year (FY) 2024-25, a total of 43 Ministries/Departments/UTs have reported an allocation of Rs.3.27 lakh crore in this Statement which is an increase of 37.3% over the reported allocation of Rs. 2.38 lakh crore in FY 2023-24. Share of Gender Budget in the total Union Budget has now increased to 6.8% in 2024-25 from 5.3% in FY 2023-24.

5. The Budget Circular also requires all Ministries/Departments to scrutinize their schemes and identify programmes/schemes that aim at welfare of children, along with their budgeted provision, for inclusion in Statement No.12 of Expenditure Profile '*Allocations for the Welfare of Children*'. The child budget statement reflects the provisions and expenditures on children across sectors reported by various Ministries/Departments. In FY 2024-25, an allocation Rs.1.10 lakh crore has been reported by 21 Ministries/Departments and 5 UTs, which is an increase of 5.91% over the allocation of Rs.1.04 lakh crore in FY 2023-24.

6. During FY 2024-25, formats of both Statements 12 and 13 have been modified by introduction of three Parts A, B & C in Statement 12 and by inclusion of Part C in Statement 13 along with the existing Parts A and B so as to holistically capture the allocations for children and women which will reflect the Govt. of India's budgetary commitments towards the welfare and development of women and children.

: 2 :

7. The Ministry of Women and Child Development has been engaged to strengthen institutional mechanisms and processes, building capacities of Government officials to mainstream gender in policies/programmes and to strengthen the post-budget analysis to track expenditure and impact on women's lives.

8. I would request that your Ministry/Department may review the schemes from a gender lens and report allocations in the Gender Budget Statement for both beneficiary as well as non-beneficiary oriented schemes and their components that impact women and children. The GBS must also be linked with the outlays and targets set in the Outcome-Output Monitoring Framework.

9. My Ministry is ready to provide support to your Ministry/Department, if required, while undertaking gender based review of the schemes. I also request you to nominate a Nodal Officer from your Ministry/Department (not below the rank of Director who is well-versed with the subject) for effective coordination and share the nomination details latest by 10th September, 2024 at mwcd-genderbudgeting@gov.in.

10. I request for your personal attention in this endeavour so that better reporting could be ensured under both Statements 12 and 13 during FY 2025-26. I hope that our collaborative efforts will result in improved outcomes for gender equality.

With regards,

Yours sincerely,


(Anil Malik)

Secretary of all Ministries/Department of Government of India

No.AAAD/Coord/Receipt Budget/2021-22
Government of India
Ministry of Finance (DEA)
Aid, Accounts & Audit Division
5th Floor, B Wing, Janpath Bhawan, New Delhi

Dated 12th August, 2022

OFFICE MEMORANDUM

Subject:- Receipt Budget of Central/States Externally Aided Projects (EAPs).

The concerned administrative ministries or departments are required to make provision of funds under the relevant head of accounts as "Externally Aided Component" in their Detailed Demands for Grants for release of external aid amounts during the year to the respective Project Implementing Agencies (GFR 267).

In case of EAPs implemented by project implementing agencies of state governments; expenditure provisions are made in state government budgets as provided in GFR 268.

Since external funds are received in foreign currencies from the external funding agencies; a Receipt Budget; mirroring the "Externally Aided Component" in terms of loans/grants in cash is compiled by Aid Accounts & Audit division of Department of Economic Affairs. All the project implementing agencies of the central and state governments are required to submit the Revised Estimates and Budget Estimates of funds to be drawn from external funding agencies during the current (R.E.) and subsequent financial year (B.E.).

It has been noticed in the past that many PIAs fail to submit data for estimated external receipts to Aid Accounts & Audit division. This in turn results in under/over estimation of receipts in foreign currencies and creates problems in cash management and smooth fund flow. Sometimes even the transfer of disbursed external funds is delayed due to under estimation of provisions for transfer of funds to states through additional central assistance (ACA).

Aid Accounts and Audit division of the Department of Economic Affairs has launched a new website caaa.gov.in to provide for e-submission of claims and submission of estimated external receipts of loans/grants during the current and next financial year.

All the Project Implementing Agencies (PIAs) implementing the externally aided projects (EAPs) are requested to register on this website so that e-claims and RE/BE of external loans/grants cash receipts are submitted online. The RE/BE of loans/grants in cash from external funding agencies are to be submitted online between 1st October to 10th of October each year as an annual budget exercise.

For further clarifications please visit website caaa.gov.in.


(Sukhbir)
Controller Aid Accounts & Audit

Note: This OM is separate and replace/affect no other instruction of the Budget Circular.

To,

All Project Implementing Authorities (PIAs) implementing Externally Aided Projects.

Copy to:-

1. The Secretaries of all Ministries / Departments of Government of India.
2. All Chief Secretaries and Finance Secretaries of States.

(Continued)

3. Administrators, UTs.
4. The Financial Advisors of all Ministries / Departments of Government of India.
5. Additional Secretary (UT), MHA.
6. Additional Secretary (MBC), DEA.
7. JS (PF – States) Department of Expenditure.
8. Joint Secretaries Credit Divisions of DEA.



(Sukhbir)

Controller Aid Accounts & Audit

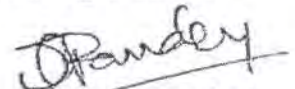
F.No.F7(3)-B(D)/2003
Ministry of Finance.
(Budget Division)

New Delhi, the 26th April, 2005

OFFICE MEMORANDUM

Subject: Preparation of Asset Register, as required under the Fiscal Responsibility and Budget Management Rules, 2004

1. As the Ministries of Agriculture etc. are aware, an Asset Register is required to be maintained in prescribed format under the Fiscal Responsibility and Budget Management Rules, 2004 in order that appropriate disclosure about the position of assets may be made in the Budget 2006-07 onwards. The format of the disclosure statement is enclosed for ready reference. It is requested that necessary action may please be taken to prepare the asset register showing the status as on 31 March, 2005. The following clarifications may please be noted to facilitate this task
 - ♦ The Asset Register is required to be prepared only in respect of assets owned by the Central Government. This would by implication exclude the assets belonging to autonomous bodies and public sector undertakings even though the assets were created with the financing support provided by the central government by way of grants-in-aid.
 - ♦ The financing by way of loans and equity investment will, however, be shown as the financial assets of the Central government for which detailed accounts are being maintained by the concerned Accounts Officers.
 - ♦ The exercise to prepare the Asset Register is expected to be completed in-house, without hiring any outside professionals because the information as to be compiled based on the book value of assets that should be available in the accounts and departmental records. No assessment of current market value is required to be done. Similarly, no adjustment need necessarily be done for depreciation of assets.
 - ♦ The Departmental Estates Officers may provide the information in respect of government lands and buildings under their charge. In respect of such government lands and buildings where the Estates management is not directly, being handled by the particular Ministry/Department, the information to complete the asset register will be centrally collected from the Central Public Works Department. CPWD may send the information to concerned Ministries/Departments for cross checking and verification before finalization and intimation to us.
 - ♦ It would be desirable to have an exhaustive inventory of assets with full reconciliation of physical balances with the financial accounts as early as possible. However, pending full reconciliation, it would be helpful if initially the opening balances, say as on 1st April, 2004 or before as administrative expedient, are taken from financial records and subsequent acquisition/disposals of assets are fully accounted for both physically and financially.
2. It may be helpful to utilize this exercise as an opportunity to have a proper stock-taking of departmental assets and to keep suitable explanatory remarks on the present state of the economic life of asset, its current usage, potential for better alternative uses, disposal options so that there is improved asset management by drawing attention to optimum utilization, maintenance and accounting of assets.


(S. C. Pandey)

Officer on Special Duty (FRBM)

Tel: 2309-3457

Financial Advisers

**F.No. 2/11/2015-FRBM
Ministry of Finance
(Budget Division)**

New Delhi, the 22nd July, 2015

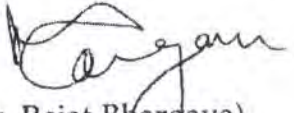
OFFICE MEMORANDUM

Sub: Preparation of Asset Register, as required under the Fiscal Responsibility and Budget Management Rules, 2004

As the Ministries / Departments are aware, an Asset Register is required to be maintained in prescribed format under the Fiscal Responsibility and Budget Management (FRBM) Rules, 2004 in order that appropriate disclosure about the position of assets may be made in the Budget 2006-07 onwards. In this regard Budget Division O.M. F.No. F7 (3)-B (D) 2003 dated 26th April, 2005 may kindly be referred. It is re-iterated that while furnishing the information in prescribed format as required under the FRBM Rules, 2004, to this division, all important instructions / directions issued earlier shall be kept in view.

2. It is desirable to have an exhaustive inventory of assets with full reconciliation of physical balances with the financial accounts on regular basis.

Financial Advisers


(Dr. Rajat Bhargava)
Joint Secretary (Budget)

No. 3/43/2023-FRBM
Government of India
Ministry of Finance
Department of Economic Affairs
(Budget Division)

North Block, New Delhi
January 10, 2024

OFFICE MEMORANDUM

Subject: Preparation of Asset Register, as required under the Fiscal Responsibility and Budget Management Rules, 2004.

The undersigned is directed to refer to this Department's OM No. 2/11/2015-FRBM dated 22.07.2015 on the subject mentioned above.

2. It is re-iterated that while furnishing the information in the prescribed format as required under the FRBM Rules, 2004, to this Division, all important instructions/directions issued earlier shall kept in view. It is desirable to have an exhaustive inventory of assets with full reconciliation of physical balances with the financial accounts on regular basis.
3. It may also be ensured that the information provided as per form D-4 (Asset Register) tallies with the with the data provided in the Finance Accounts.
4. This issues with the approval of competent authority.



(Kapil Patidar)

Deputy Secretary (Budget)

To,

Financial Advisers of all Ministries/Departments – as per list attached.

Most Immediate

**F.No. 6(1)-B(D)/2023
Government of India
Department of Economic Affairs
(Budget Division)**

North Block, New Delhi
Dated: the 20th August, 2024

OFFICE MEMORANDUM


Subject: Processing of Re-appropriation proposals through Re-appropriation Module in UBIS - reg.

The undersigned is directed to inform that a 'Re-appropriation Module' has been developed in the Union Budget Information System (UBIS) to capture all re-appropriations effected by Ministries/ Departments during the financial year. To further enhance its utility, this module has been integrated with the Public Financial Management System (PFMS) enabling Ministries/Departments spend the re-appropriated amounts seamlessly.

2. A training program of the officers/staff of the Ministries/Departments handling re-appropriation proposals was conducted in May, 2024. They were familiarized with the new module of re-appropriation on UBIS and revised NS/NIS guidelines.
3. In the revised process, **all re-appropriations done by Ministries/Departments with the approval of the competent authority within administrative Ministry/Department, as per OM dated 01.04.2024 of Department of Expenditure (DoE) (copy enclosed) or based on Supplementary Demands for Grants, shall also be done in UBIS which will reflect in PFMS for further processing.**
4. **Re-appropriation of funds beyond the limits specified in the ibid OM will be permitted with the approval of Secretary (Expenditure). Such re-appropriation requests, both scheme and establishment related, will also be processed through the Re-appropriation Module by the Budget Division, MoF.** Establishment related re-appropriations will be processed in consultation with Pers. Division of DoE. All other re-appropriations will be processed by this Division for the approval of competent authority. All the re-appropriation approvals will be communicated to ministries/departments through UBIS only.
5. It may also be noted that the re-appropriation proposals on the Module should also be sent to the Budget Division through email/e-office/physical file/any other

mode as is being done till now. Discontinuance of this parallel run would be communicated separately once the online system stabilises.

6. A **user manual** detailing step by step process for operating the Re-appropriation Module is enclosed for ready reference of the ministries/departments.
7. Matters pertaining to re-appropriation may be addressed to Secretary (Expenditure), MoF.
8. For any clarification/assistance on the issue, concerned Under Secretary/Deputy Director in the Budget Division, Ministry of Finance may be contacted.
9. This issues with the approval of Competent Authority.



(Sanjay Singh)

Under Secretary to the Govt. of India

Ph. No. 01123093937

e-mail: sanjay.singh72@nic.in

To,

1. Secretaries of All Ministries/Departments/Demands
2. Financial adviser (s) of All Ministries/Departments/Demands
3. Chief Controller of Accounts/Controller of Accounts of All Ministries/Departments
4. Lok Sabha/Rajya Sabha Sectt., President's Sectt. and Prime Minister Office.
5. C&AG of India, Registrar of Supreme Court of India, UPSC and Election Commission of India.
6. Controller General of Accounts
7. NIC with the request to upload this OM on official website: dea.gov.in.

Copy to:

Additional Secretary (Pers), Department of Expenditure, North Block, New Delhi