

## **Interim Budget 2024-2025**

### **Speech of**

**Nirmala Sitharaman**

*Minister of Finance*

**February 1, 2024**

Hon'ble Speaker,

I present the Interim Budget for 2024-25.

### **Introduction**

1. The Indian economy has witnessed profound positive transformation in the last ten years. The people of India are looking ahead to the future with hope and optimism.

2. With the blessings of the people, when our Government under the visionary and dynamic leadership of Hon'ble Prime Minister Shri Narendra Modi assumed office in 2014, the country was facing enormous challenges. With '*Sabka Saath, Sabka Vikas*' as its '*mantra*', the Government overcame those challenges in right earnest. Structural reforms were undertaken. Pro-people programmes were formulated and implemented promptly. Conditions were created for more opportunities for employment and entrepreneurship. The economy got a new vigour. The fruits of development started reaching the people at scale. The country got a new sense of purpose and hope. Naturally, the people blessed the Government with a bigger mandate.

3. In the second term, our Government under the leadership of Hon'ble Prime Minister doubled down on its responsibilities to build a prosperous country with comprehensive development of all people and all regions. Our Government strengthened its '*mantra*' to '*Sabka Saath, Sabka Vikas, and Sabka Vishwas*'. Our development philosophy covered all elements of inclusivity, namely,

- social inclusivity through coverage of all strata of the society, and
- geographical inclusivity through development of all regions of the country.

4. With the 'whole of nation' approach of '*Sabka Prayas*', the country overcame the challenge of a once-in-a-century pandemic, took long strides towards '*Atmanirbhar Bharat*', committed to '*Panch Pran*', and laid solid foundations for the '*Amrit Kaal*'. As a result, our young country has high aspirations, pride in its present, and hope and confidence for a bright future. We expect that our Government, based on its stupendous work, will be blessed again by the people with a resounding mandate.

### **Inclusive Development and Growth**

5. Our humane and inclusive approach to development is a marked and deliberate departure from the earlier approach of 'provisioning up-to-village level'. Development programmes, in the last ten years, have targeted each and every household and individual, through 'housing for all', '*har ghar jal*', electricity for

all, cooking gas for all, bank accounts and financial services for all, in record time.

6. The worries about food have been eliminated through free ration for 80 crore people. Minimum support prices for the produce of '*Annadata*' are periodically increased appropriately. These and the provision of basic necessities have enhanced real income in the rural areas. Their economic needs could be addressed, thus spurring growth and generating jobs.

### **Social Justice**

7. Our Government is working with an approach to development that is all-round, all-pervasive and all-inclusive (सर्वांगीण, सर्वस्पर्शी और सर्वसमावेशी). It covers all castes and people at all levels. We are working to make India a '*Viksit Bharat*' by 2047. For achieving that goal, we need to improve people's capability and empower them.

8. Previously, social justice was mostly a political slogan. For our Government, social justice is an effective and necessary governance model. The saturation approach of covering all eligible people is the true and comprehensive achievement of social justice. This is secularism in action, reduces corruption, and prevents nepotism (भाई-भतीजावाद). There is transparency and assurance that benefits are delivered to all eligible people. The resources are distributed fairly. All, regardless of their social standing, get access to opportunities. We are addressing systemic inequalities that had plagued our society. We focus on

outcomes and not on outlays so that the socio-economic transformation is achieved.

9. As our Prime Minister firmly believes, we need to focus on four major castes. They are, '*Garib*' (Poor), '*Mahilayen*' (Women), '*Yuva*' (Youth) and '*Annadata*' (Farmer). Their needs, their aspirations, and their welfare are our highest priority. The country progresses, when they progress. All four require and receive government support in their quest to better their lives. Their empowerment and well-being will drive the country forward.

#### **Garib Kalyan, Desh ka Kalyan**

10. We believe in empowering the poor. The earlier approach of tackling poverty through entitlements had resulted in very modest outcomes. When the poor become empowered partners in the development process, government's power to assist them also increases manifold. With the pursuit of '*Sabka ka Saath*' in these 10 years, the Government has assisted 25 crore people to get freedom from multi-dimensional poverty. Our Government's efforts are now getting synergized with energy and passion of such empowered people. This is truly elevating them from poverty.

11. 'Direct Benefit Transfer' of ₹ 34 lakh crore from the Government using PM-Jan Dhan accounts has led to savings of ₹ 2.7 lakh crore for the Government. This has been realized

through avoidance of leakages prevalent earlier. The savings have helped in providing more funds for '*Garib Kalyan*'.

**12.** PM-SVANidhi has provided credit assistance to 78 lakh street vendors. From that total, 2.3 lakh have received credit for the third time.

**13.** PM-JANMAN Yojana reaches out to the particularly vulnerable tribal groups, who have remained outside the realm of development so far. PM-Vishwakarma Yojana provides end-to-end support to artisans and craftspeople engaged in 18 trades. The schemes for empowerment of Divyangs and Transgender persons reflect firm resolve of our Government to leave no one behind.

#### **Welfare of Annadata**

**14.** Farmers are our '*Annadata*'. Every year, under PM-KISAN SAMMAN Yojana, direct financial assistance is provided to 11.8 crore farmers, including marginal and small farmers. Crop insurance is given to 4 crore farmers under PM Fasal Bima Yojana. These, besides several other programmes, are assisting '*Annadata*' in producing food for the country and the world.

**15.** Electronic National Agriculture Market has integrated 1361 mandis, and is providing services to 1.8 crore farmers with trading volume of ₹ 3 lakh crore.

**16.** The sector is poised for inclusive, balanced, higher growth and productivity. These are facilitated from farmer-centric policies, income support, coverage of risks through price and

insurance support, promotion of technologies and innovations through start-ups.

### **Empowering Amrit Peedhi, the Yuva**

**17.** Our prosperity depends on adequately equipping and empowering the youth. The National Education Policy 2020 is ushering in transformational reforms. PM ScHools for Rising India (PM SHRI) are delivering quality teaching, and nurturing holistic and well-rounded individuals.

**18.** The Skill India Mission has trained 1.4 crore youth, upskilled and reskilled 54 lakh youth, and established 3000 new ITIs. A large number of new institutions of higher learning, namely 7 IITs, 16 IIITs, 7 IIMs, 15 AIIMS and 390 universities have been set up.

**19.** PM Mudra Yojana has sanctioned 43 crore loans aggregating to ₹ 22.5 lakh crore for entrepreneurial aspirations of our youth. Besides that, Fund of Funds, Start Up India, and Start Up Credit Guarantee schemes are assisting our youth. They are also becoming '*rozgardata*'.

**20.** The country is proud of our youth scaling new heights in sports. The highest ever medal tally in Asian Games and Asian Para Games in 2023 reflects a high confidence level. Chess prodigy and our Number-One ranked player Praggnanandhaa put up a stiff fight against the reigning World Champion Magnus Carlsso in 2023. Today, India has over 80 chess grandmasters compared to little over 20 in 2010.

## **Momentum for Nari Shakti**

**21.** The empowerment of women through entrepreneurship, ease of living, and dignity for them has gained momentum in these ten years.

**22.** Thirty crore Mudra Yojana loans have been given to women entrepreneurs. Female enrolment in higher education has gone up by twenty-eight per cent in ten years. In STEM courses, girls and women constitute forty-three per cent of enrolment - one of the highest in the world. All these measures are getting reflected in the increasing participation of women in workforce.

**23.** Making 'Triple Talaq' illegal, reservation of one-third seats for women in the Lok Sabha and State legislative assemblies, and giving over seventy per cent houses under PM Awas Yojana in rural areas to women as sole or joint owners have enhanced their dignity.

## **Exemplary Track Record of Governance, Development and Performance (GDP)**

**24.** Besides delivering on high growth in terms of Gross Domestic Product, the Government is equally focused on a more comprehensive '*GDP*', i.e., '*Governance, Development and Performance*'.

**25.** Our Government has provided transparent, accountable, people-centric and prompt trust-based administration with

‘citizen-first’ and ‘minimum government, maximum governance’ approach.

**26.** The impact of all-round development is discernible in all sectors. There is macro-economic stability, including in the external sector. Investments are robust. The economy is doing well.

**27.** People are living better and earning better, with even greater aspirations for the future. Average real income of the people has increased by fifty per cent. Inflation is moderate. People are getting empowered, equipped and enabled to pursue their aspirations. There is effective and timely delivery of programmes and of large projects.

### **Economic Management**

**28.** The multipronged economic management over the past ten years has complemented people-centric inclusive development. Following are some of the major elements.

- (1) All forms of infrastructure, physical, digital or social, are being built in record time.
- (2) All parts of the country are becoming active participants in economic growth.
- (3) Digital Public Infrastructure, a new ‘factor of production’ in the 21<sup>st</sup> century, is instrumental in formalization of the economy.



- (4) Goods and Services Tax has enabled '*One Nation, One Market, One Tax*'. Tax reforms have led to deepening and widening of tax base.
- (5) Strengthening of the financial sector has helped in making savings, credit and investments more efficient.
- (6) GIFT IFSC and the unified regulatory authority, IFSCA are creating a robust gateway for global capital and financial services for the economy.
- (7) Proactive inflation management has helped keep inflation within the policy band.

### **Global Context**

**29.** Geopolitically, global affairs are becoming more complex and challenging with wars and conflicts. Globalization is being redefined with reshoring and friend-shoring, disruption and fragmentation of supply chains, and competition for critical minerals and technologies. A new world order is emerging after the Covid pandemic.

**30.** India assumed G20 Presidency during very difficult times for the world. The global economy was going through high inflation, high interest rates, low growth, very high public debt, low trade growth, and climate challenges. The pandemic had led to a crisis of food, fertilizer, fuel and finances for the world, while India successfully navigated its way. The country showed the way

forward and built consensus on solutions for those global problems.

**31.** The recently announced India-Middle East-Europe Economic Corridor is a strategic and economic game changer for India and others. In the words of Hon'ble Prime Minister, the corridor *"will become the basis of world trade for hundreds of years to come, and history will remember that this corridor was initiated on Indian soil"*.

### **Vision for 'Viksit Bharat'**

**32.** Our vision for 'Viksit Bharat' is that of "Prosperous Bharat in harmony with nature, with modern infrastructure, and providing opportunities for all citizens and all regions to reach their potential".

**33.** With confidence arising from strong and exemplary track-record of performance and progress earning 'Sabka Vishwas', the next five years will be years of unprecedented development, and golden moments to realize the dream of developed India @ 2047. The trinity of demography, democracy and diversity backed by 'Sabka Prayas' has the potential to fulfill aspirations of every Indian.

**34.** As Hon'ble Prime Minister in his Independence Day address to the nation mentioned, *"There is no dearth of opportunities; as many opportunities as we want. The country is capable of creating more opportunities. Sky's the limit"*.

### **Strategy for '*Amrit Kaal*'**

**35.** Our Government will adopt economic policies that foster and sustain growth, facilitate inclusive and sustainable development, improve productivity, create opportunities for all, help them enhance their capabilities, and contribute to generation of resources to power investments and fulfil aspirations.

**36.** Guided by the principle 'Reform, Perform, and Transform', the Government will take up next generation reforms, and build consensus with the states and stakeholders for effective implementation.

**37.** It is an important policy priority for our Government to ensure timely and adequate finances, relevant technologies and appropriate training for the Micro, Small and Medium Enterprises (MSME) to grow and also compete globally. Orienting the regulatory environment to facilitate their growth will be an important element of this policy mix.

**38.** Aligning with the '*Panchamrit*' goals, our Government will facilitate sustaining high and more resource-efficient economic growth. This will work towards energy security in terms of availability, accessibility and affordability.

**39.** For meeting the investment needs our Government will prepare the financial sector in terms of size, capacity, skills and regulatory framework.

### **Aspirational Districts Programme**

**40.** Our Government stands ready to assist the states in faster development of aspirational districts and blocks, including generation of ample economic opportunities.

### **Development of the East**

**41.** Our Government will pay utmost attention to make the eastern region and its people a powerful driver of India's growth.

### **PM Awas Yojana (Grameen)**

**42.** Despite the challenges due to COVID, implementation of PM Awas Yojana (Grameen) continued and we are close to achieving the target of three crore houses. Two crore more houses will be taken up in the next five years to meet the requirement arising from increase in the number of families.

### **Rooftop solarization and muft bijli**

**43.** Through rooftop solarization, one crore households will be enabled to obtain up to 300 units free electricity every month. This scheme follows the resolve of Hon'ble Prime Minister on the historic day of consecration of Ram Mandir in Ayodhya. Following benefits are expected.

- a. Savings up to fifteen to eighteen thousand rupees annually for households from free solar electricity and selling the surplus to the distribution companies;
- b. Charging of electric vehicles;

- c. Entrepreneurship opportunities for a large number of vendors for supply and installation;
- d. Employment opportunities for the youth with technical skills in manufacturing, installation and maintenance;

#### **Housing for middle class**

**44.** Our Government will launch a scheme to help deserving sections of the middle class “living in rented houses, or slums, or chawls and unauthorized colonies” to buy or build their own houses.

#### **Medical Colleges**

**45.** Several youth are ambitious to get qualified as doctors. They aim to serve our people through improved healthcare services. Our Government plans to set up more medical colleges by utilizing the existing hospital infrastructure under various departments. A committee for this purpose will be set-up to examine the issues and make relevant recommendations.

#### **Cervical Cancer Vaccination**

**46.** Our Government will encourage vaccination for girls in age group of 9 to 14 years for prevention of cervical cancer.

#### **Maternal and child health care**

**47.** Various schemes for maternal and child care will be brought under one comprehensive programme for synergy in implementation. Upgradation of anganwadi centres under “Saksham Anganwadi and Poshan 2.0” will be expedited for

improved nutrition delivery, early childhood care and development.

**48.** The newly designed U-WIN platform for managing immunization and intensified efforts of Mission Indradhanush will be rolled out expeditiously throughout the country.

### **Ayushman Bharat**

**49.** Healthcare cover under Ayushman Bharat scheme will be extended to all ASHA workers, Anganwadi Workers and Helpers.

### **Agriculture and food processing**

**50.** The efforts for value addition in agricultural sector and boosting farmers' income will be stepped up. Pradhan Mantri Kisan Sampada Yojana has benefitted 38 lakh farmers and generated 10 lakh employment. Pradhan Mantri Formalisation of Micro Food Processing Enterprises Yojana has assisted 2.4 lakh SHGs and sixty thousand individuals with credit linkages. Other schemes are complementing the efforts for reducing post-harvest losses, and improving productivity and incomes.

**51.** For ensuring faster growth of the sector, our Government will further promote private and public investment in post-harvest activities including aggregation, modern storage, efficient supply chains, primary and secondary processing and marketing and branding.

## **Nano DAP**

**52.** After the successful adoption of Nano Urea, application of Nano DAP on various crops will be expanded in all agro-climatic zones.

## **Atmanirbhar Oil Seeds Abhiyan**

**53.** Building on the initiative announced in 2022, a strategy will be formulated to achieve '*atmanirbharta*' for oil seeds such as mustard, groundnut, sesame, soybean, and sunflower. This will cover research for high-yielding varieties, widespread adoption of modern farming techniques, market linkages, procurement, value addition, and crop insurance.

## **Dairy Development**

**54.** A comprehensive programme for supporting dairy farmers will be formulated. Efforts are already on to control foot and mouth disease. India is the world's largest milk producer but with low productivity of milch-animals. The programme will be built on the success of existing schemes such as Rashtriya Gokul Mission, National Livestock Mission, and Infrastructure Development Funds for dairy processing and animal husbandry.

## **Matsya Sampada**

**55.** It was our Government which set up a separate Department for Fisheries realizing the importance of assisting fishermen. This has resulted in doubling of both inland and aquaculture production. Seafood export since 2013-14 has also

doubled. Implementation of Pradhan Mantri Matsya Sampada Yojana (PMMSY) will be stepped up to:

- (1) enhance aquaculture productivity from existing 3 to 5 tons per hectare,
- (2) double exports to ₹ 1 lakh crore and
- (3) generate 55 lakh employment opportunities in near future.

Five integrated aquaparks will be setup.

### **Lakhpati Didi**

**56.** Eighty-three lakh SHGs with nine crore women are transforming rural socio-economic landscape with empowerment and self-reliance. Their success has assisted nearly one crore women to become Lakhpati Didi already. They are an inspiration to others. Their achievements will be recognized through honouring them. Buoyed by the success, it has been decided to enhance the target for Lakhpati Didi from 2 crore to 3 crore.

### **Technological Changes**

**57.** New age technologies and data are changing the lives of people and businesses. They are also enabling new economic opportunities and facilitating provision of high-quality services at affordable prices for all, including those at 'bottom of the pyramid'. Opportunities for India at the global level are



expanding. India is showing solutions through innovation and entrepreneurship of its people.

### **Research and Innovation for catalyzing growth, employment and development**

**58.** Prime Minister Shastri gave the slogan of *“Jai Jawan Jai Kisan”*. Prime Minister Vajpayee made that *“Jai Jawan Jai Kisan Jai Vigyan”*. Prime Minister Modi has furthered that to *“Jai Jawan Jai Kisan Jai Vigyan and Jai Anusandhan”*, as innovation is the foundation of development.

**59.** For our tech savvy youth, this will be a golden era. A corpus of rupees one lakh crore will be established with fifty-year interest free loan. The corpus will provide long-term financing or refinancing with long tenors and low or nil interest rates. This will encourage the private sector to scale up research and innovation significantly in sunrise domains. We need to have programmes that combine the powers of our youth and technology.

**60.** A new scheme will be launched for strengthening deep-tech technologies for defence purposes and expediting *‘atmanirbharta’*.

### **Infrastructure Development**

**61.** Building on the massive tripling of the capital expenditure outlay in the past 4 years resulting in huge multiplier impact on economic growth and employment creation, the outlay for the next year is being increased by 11.1 per cent to eleven lakh,

eleven thousand, one hundred and eleven crore rupees (₹ 11,11,111 crore). This would be 3.4 per cent of the GDP.

### **Railways**

**62.** Three major economic railway corridor programmes will be implemented. These are:

- (1) energy, mineral and cement corridors,
- (2) port connectivity corridors, and
- (3) high traffic density corridors.

The projects have been identified under the PM Gati Shakti for enabling multi-modal connectivity. They will improve logistics efficiency and reduce cost.

**63.** The resultant decongestion of the high-traffic corridors will also help in improving operations of passenger trains, resulting in safety and higher travel speed for passengers. Together with dedicated freight corridors, these three economic corridor programmes will accelerate our GDP growth and reduce logistic costs.

**64.** Forty thousand normal rail bogies will be converted to the Vande Bharat standards to enhance safety, convenience and comfort of passengers.

### **Aviation Sector**

**65.** The aviation sector has been galvanized in the past ten years. Number of airports have doubled to 149. Roll out of air connectivity to tier-two and tier-three cities under UDAN

scheme has been widespread. Five hundred and seventeen new routes are carrying 1.3 crore passengers. Indian carriers have pro-actively placed orders for over 1000 new aircrafts. Expansion of existing airports and development of new airports will continue expeditiously.

### **Metro and NaMo Bharat**

**66.** We have a fast-expanding middle class and rapid urbanization is taking place. Metro Rail and NaMo Bharat can be the catalyst for the required urban transformation. Expansion of these systems will be supported in large cities focusing on transit-oriented development.

### **Green Energy**

**67.** Towards meeting our commitment for 'net-zero' by 2070, the following measures will be taken.

- a. Viability gap funding will be provided for harnessing offshore wind energy potential for initial capacity of one giga-watt.
- b. Coal gasification and liquefaction capacity of 100 MT will be set up by 2030. This will also help in reducing imports of natural gas, methanol, and ammonia.
- c. Phased mandatory blending of compressed biogas (CBG) in compressed natural gas (CNG) for transport and piped natural gas (PNG) for domestic purposes will be mandated.

- d. Financial assistance will be provided for procurement of biomass aggregation machinery to support collection.

### **Electric Vehicle Ecosystem**

**68.** Our Government will expand and strengthen the e-vehicle ecosystem by supporting manufacturing and charging infrastructure. Greater adoption of e-buses for public transport networks will be encouraged through payment security mechanism.

### **Bio-manufacturing and Bio-foundry**

**69.** For promoting green growth, a new scheme of bio-manufacturing and bio-foundry will be launched. This will provide environment friendly alternatives such as biodegradable polymers, bio-plastics, bio-pharmaceuticals and bio-agri-inputs. This scheme will also help in transforming today's consumptive manufacturing paradigm to the one based on regenerative principles.

### **Blue Economy 2.0**

**70.** For promoting climate resilient activities for blue economy 2.0, a scheme for restoration and adaptation measures, and coastal aquaculture and mariculture with integrated and multi-sectoral approach will be launched.

### **Comprehensive development of tourist centres**

**71.** The success of organizing G20 meetings in sixty places presented diversity of India to global audience. Our economic strength has made the country an attractive destination for business and conference tourism. Our middle class also now aspires to travel and explore. Tourism, including spiritual tourism, has tremendous opportunities for local entrepreneurship.

**72.** States will be encouraged to take up comprehensive development of iconic tourist centres, branding and marketing them at global scale. A framework for rating of the centres based on quality of facilities and services will be established. Long-term interest free loans will be provided to States for financing such development on matching basis.

**73.** To address the emerging fervour for domestic tourism, projects for port connectivity, tourism infrastructure, and amenities will be taken up on our islands, including Lakshadweep. This will help in generating employment also.

### **Promoting Investments**

**74.** The FDI inflow during 2014-23 was USD 596 billion marking a golden era. That is twice the inflow during 2005-14. For encouraging sustained foreign investment, we are negotiating bilateral investment treaties with our foreign partners, in the spirit of 'first develop India'.

### **Reforms in the States for ‘Viksit Bharat’**

**75.** Many growth and development enabling reforms are needed in the states for realizing the vision of ‘Viksit Bharat’. A provision of seventy-five thousand crore rupees as fifty-year interest free loan is proposed this year to support those milestone-linked reforms by the State Governments.

### **Societal Changes**

**76.** The Government will form a high-powered committee for an extensive consideration of the challenges arising from fast population growth and demographic changes. The committee will be mandated to make recommendations for addressing these challenges comprehensively in relation to the goal of ‘Viksit Bharat’.

### **Amrit Kaal as Kartavya Kaal**

**77.** Our Government stands committed to strengthening and expanding the economy with high growth and to create conditions for people to realize their aspirations. Hon’ble Prime Minister in his Independence Day address to the nation, in the 75th year of our Republic said; we *“commit ourselves to national development, with new inspirations, new consciousness, new resolutions, as the country opens up immense possibilities and opportunities”*. It is our ‘Kartavya Kaal’.

**78.** Every challenge of the pre-2014 era was overcome through our economic management and our governance. These have placed the country on a resolute path of sustained high

growth. This has been possible through our right policies, true intentions, and appropriate decisions. In the full budget in July, our Government will present a detailed roadmap for our pursuit of '*Viksit Bharat*'.

#### **Revised Estimates 2023-24**

**79.** The Revised Estimate of the total receipts other than borrowings is ₹ 27.56 lakh crore, of which the tax receipts are ₹ 23.24 lakh crore. The Revised Estimate of the total expenditure is ₹ 44.90 lakh crore.

**80.** The revenue receipts at ₹ 30.03 lakh crore are expected to be higher than the Budget Estimate, reflecting strong growth momentum and formalization in the economy.

**81.** The Revised Estimate of the fiscal deficit is 5.8 per cent of GDP, improving on the Budget Estimate, notwithstanding moderation in the nominal growth estimates.

#### **Budget Estimates 2024-25**

**82.** Coming to 2024-25, the total receipts other than borrowings and the total expenditure are estimated at ₹ 30.80 and 47.66 lakh crore respectively. The tax receipts are estimated at ₹ 26.02 lakh crore.

**83.** The scheme of fifty-year interest free loan for capital expenditure to states will be continued this year with total outlay of ₹ 1.3 lakh crore.

**84.** We continue on the path of fiscal consolidation, as announced in my Budget Speech for 2021-22, to reduce fiscal deficit below 4.5 per cent by 2025-26. The fiscal deficit in 2024-25 is estimated to be 5.1 per cent of GDP, adhering to that path.

**85.** The gross and net market borrowings through dated securities during 2024-25 are estimated at ₹ 14.13 and 11.75 lakh crore respectively. Both will be less than that in 2023-24. Now that the private investments are happening at scale, the lower borrowings by the Central Government will facilitate larger availability of credit for the private sector.

#### **Vote on Account**

**86.** I will be seeking 'vote on account' approval of the Parliament through the Appropriation Bill for a part of the financial year 2024-25.

I will, now, move to Part B.



## **Part B**

Hon'ble Speaker Sir,

### **Direct taxes**

**87.** Over the last ten years, the direct tax collections have more than trebled and the return filers swelled to 2.4 times. I would like to assure the taxpayers that their contributions have been used wisely for the development of the country and welfare of its people. I appreciate the tax payers for their support.

**88.** The Government has reduced and rationalized tax rates. Under the new tax scheme, there is now no tax liability for tax payers with income up to ₹ 7 lakh, up from ₹ 2.2 lakh in the financial year 2013-14. The threshold for presumptive taxation for retail businesses was increased from ₹ 2 crore to ₹ 3 crore. Similarly, the threshold for professionals eligible for presumptive taxation was increased from ₹ 50 lakh to ₹ 75 Lakh. Also, corporate tax rate was decreased from 30 per cent to 22 per cent for existing domestic companies and to 15 per cent for certain new manufacturing companies.

**89.** In the last five years, our focus has been to improve tax-payer services. The age-old jurisdiction-based assessment system was transformed with the introduction of Faceless Assessment and Appeal, thereby imparting greater efficiency, transparency and accountability. Introduction of updated income tax returns, a new Form 26AS and prefilling of tax returns have

made filing of tax returns simpler and easier. Average processing time of returns has been reduced from 93 days in the year 2013-14 to a mere ten days this year, thereby making refunds faster.

### **Indirect Taxes**

**90.** By unifying the highly fragmented indirect tax regime in India, GST has reduced the compliance burden on trade and industry. The industry has acknowledged the benefits of GST. According to a recent survey conducted by a leading consulting firm, 94 per cent of industry leaders view the transition to GST as largely positive. According to 80 per cent of the respondents, it has led to supply chain optimisation, as elimination of tax arbitrage and octroi has resulted in disbanding of check posts at state and city boundaries. At the same time, tax base of GST more than doubled and the average monthly gross GST collection has almost doubled to ₹ 1.66 lakh crore, this year. States too have benefited. States' SGST revenue, including compensation released to states, in the post-GST period of 2017-18 to 2022-23, has achieved a buoyancy of 1.22. In contrast, the tax buoyancy of State revenues from subsumed taxes in the pre-GST four-year period of 2012-13 to 2015-16 was a mere 0.72. The biggest beneficiaries are the consumers, as reduction in logistics costs and taxes have brought down prices of most goods and services.

**91.** We have taken a number of steps in Customs to facilitate international trade. As a result, the import release time declined by 47 per cent to 71 hours at Inland Container Depots, by 28 per cent to 44 hours at air cargo complexes and by 27 per cent to 85 hours at sea ports, over the last four years since 2019, when the National Time Release Studies were first started.

### **Tax proposals**

**92.** As for tax proposals, in keeping with the convention, I do not propose to make any changes relating to taxation and propose to retain the same tax rates for direct taxes and indirect taxes including import duties. However, certain tax benefits to start-ups and investments made by sovereign wealth or pension funds as also tax exemption on certain income of some IFSC units are expiring on 31.03.2024. To provide continuity in taxation, I propose to extend the date to 31.03.2025.

**93.** Moreover, in line with our Government's vision to improve ease of living and ease of doing business, I wish to make an announcement to improve tax payer services. There are a large number of petty, non-verified, non-reconciled or disputed direct tax demands, many of them dating as far back as the year 1962, which continue to remain on the books, causing anxiety to honest tax payers and hindering refunds of subsequent years. I propose to withdraw such outstanding direct tax demands up to twenty-five thousand rupees (₹ 25,000) pertaining to the period up to financial year 2009-10 and up to ten-thousand

rupees (₹ 10,000) for financial years 2010-11 to 2014-15. This is expected to benefit about a crore tax-payers.

### **Economy – Then and Now**

**94.** In 2014 when our Government assumed the reins, the responsibility to mend the economy step by step and to put the governance systems in order was enormous. The need of the hour was to give hope to the people, to attract investments, and to build support for the much-needed reforms. The Government did that successfully following our strong belief of 'nation-first'.

**95.** The crisis of those years has been overcome, and the economy has been put firmly on a high sustainable growth path with all-round development. It is now appropriate to look at where we were then till 2014 and where we are now, only for the purpose of drawing lessons from the mismanagement of those years. The Government will lay a White Paper on table of the House.

**96.** The exemplary track record of governance, development and performance, effective delivery, and '*Jan Kalyan*' has given the Government trust, confidence and blessings of the people to realize, whatever it takes, the goal of '*Viksit Bharat*' with good intentions, true dedication and hard work in the coming years and decades.

**97.** With this, I commend the interim budget to this august House.

Jai Hind.



सत्यमेव जयते

**Government of India**

# **BUDGET CIRCULAR**

## **2024-2025**

**MINISTRY OF FINANCE**  
**DEPARTMENT OF ECONOMIC AFFAIRS**  
**NEW DELHI**  
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**F. No. 2(13)-B (D)/2023**  
**Government of India**  
**Ministry of Finance**  
**Department of Economic Affairs**  
**(Budget Division)**

*New Delhi, the 01<sup>st</sup> September, 2023*

**SUBJECT: BUDGET CIRCULAR 2024-25**

The Budget Circular 2024-25, containing formats, circulars and timelines for submission of related information to the Budget Division, is attached.

2. Data shall be submitted through the Union Budget Information System (UBIS). The Statement of Budget Estimates (SBE), the Demand for Grants (DG), the Detailed Demand for Grants (DDGs) of Ministries/ Departments, etc., shall be generated and printed from the UBIS. Data entered in the UBIS would also be fed into PFMS (**Para 15.7**). *Therefore, timeliness and data accuracy are vital for ensuring complete congruence.*

3. Pre-budget meetings chaired by Secretary (Expenditure) shall commence in **the second week of October, 2023**. Financial Advisers shall ensure that necessary details required in **Appendices I to VII of the Circular** are properly entered in UBIS **before/ latest by 5<sup>th</sup> Oct 2023**. Hard copies of the data along with specified formats should be submitted for cross-verification.

4. Financial Advisers are requested to go through the Budget Circular carefully and also take note of some important points detailed below:

- (i) Ensure accurate projection of estimates (both RE and BE) as per new object heads notified vide DoE OM dated 12.12.2022.
- (ii) Complete data capture in the Estimated Committed Liabilities (ECL) module in UBIS for projecting allocations (Para 3.5 & 3.6).
- (iii) It has been observed that there are cases of delayed repayment of principal and interest amount of loans and advances provided by/through Centre to States/UTs/State Agencies. Ministries/Departments are, therefore, requested to ensure timely repayment of GoI dues/loans from various entities like Foreign Governments/States/UTs/State agencies. Further it is requested to review the status of repayments/recovery of GoI dues on quarterly basis.

5. As Budget formulation and presentation is a team exercise, I solicit your active co-operation for the successful completion of the process.

  
**(ASHISH VACHHANI)**  
**Additional Secretary (Budget)**  
**Tele: 011 23093183**  
**Email: ashish.vachhani@nic.in**

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; Election Commission and 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 Principal Secretary to PM
4. PPS to Cabinet Secretary
5. PPS to Finance Secretary & Secretary (Expenditure)
6. PPS to Secretary (Economic Affairs)
7. PPS to Secretary (Revenue)
8. PPS to Secretary (DFS)
9. PPS to Secretary (DIPAM)
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 Budget heads 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) 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) 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(13)-B (D)/2023  
Government of India  
Ministry of Finance  
Department of Economic Affairs  
(Budget Division)**

**North Block, New Delhi**  
*Dated 01<sup>st</sup> September, 2023*

**BUDGET CIRCULAR 2024-25**

Guidelines for the Ministries/Departments for framing Revised Estimates for 2023-24 and Budget Estimates for 2024-25 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 to be chaired by the Secretary (Expenditure).

1.2 The Budget Estimates for 2024-25 will be provisionally finalized after completion of pre-Budget meetings. They shall commence from **second week of October, 2023** and shall continue till around **mid-November, 2023**.

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.
- Indicative budget figures will be discussed on net basis.

1.4 All the 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 Provisional ceilings for expenditure finalized during pre-Budget meetings would be communicated to the Ministries/Departments. Financial Advisers should ensure data entry in the UBIS (Union Budget Information System) on the basis of the provisional ceilings communicated by the Budget Division. **Final ceilings will be decided separately by the Ministry of Finance latest by last week of December, 2023 after assessment of fiscal space.**

1.6 Timelines for submission of estimates of revenue receipts/expenditure, capital receipts/expenditure and public account transactions to the Budget Division are as indicated below for strict compliance.

**Table: Timelines for furnishing estimates/information by Ministries/Departments to Budget Division:**

S. No.	Item	Due Date
1.	Preparation of provisional SBE 2024-25	5 <sup>th</sup> October, 2023
2.	(a) Budget and Expenditure Trends in <b>2023-24</b> ; (b) Draft paras for Budget Speech (along with financial implication)	5 <sup>th</sup> October, 2023
3.	Disclosure Statements under FRBM	1 <sup>st</sup> November 2023
4.	Non-Tax Revenue (NTR) (with components) Trends in <b>2023-24</b> and Potential for <b>2024-25*</b>	5 <sup>th</sup> October, 2023
5.	Interest Receipts/Recoveries of Loans	5 <sup>th</sup> October, 2023
6.	Capital Receipts (including Public Account transactions)	5 <sup>th</sup> October, 2023
7.	Interest Payments	5 <sup>th</sup> October, 2023
8.	Loans to Govt. Servants	5 <sup>th</sup> October, 2023
9.	Revenue Receipts	1 <sup>st</sup> November 2023
10.	Data Entry in UBIS related to RE/BE ceilings (first SBE to be filled up and subsequently provisional DG to be generated) along with submission of hard copy	Within 7 days of communication of provisional ceilings
11.	Notes on Demand for Expenditure Budget of 2024-25	Within 1 day of filling SBE(Final) in UBIS
12.	Material for Statements to be appended to Demands for Grants and Expenditure Profile	Within 3 days of filling SBE(Final) in UBIS
13.	Appendices related to Statements of Expenditure Profile	Within 3 days of filling SBE(Final) in UBIS
14.	Estimates of GDP from CSO	By 7 <sup>th</sup> January, 2024
15.	Submission of final DDG (in UBIS)	By 25 <sup>th</sup> January, 2024
16.	Outcome Budget (Final)/Outcome Output Monitoring Framework (OOMF)	Within 3 days of filling SBE(Final) in UBIS

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

1.7 To eliminate delays, Ministries/Departments should enter data in the Union Budget Information System (UBIS) software 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 are must) in the forwarding letter.*

1.8 List of Demands for Grants for the year 2024-25 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**.

## **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; and**
- (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, and attached and subordinate offices. Various heads related to establishment may be referred to in **DoE notification dated 16<sup>th</sup> December 2022 (Annexure-Q)**.

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.

2.2.3 Other Central Expenditure includes provisions made for the Central Expenditure on CPSEs, Autonomous Bodies, Interest Payments (**see Demand No 39**), Repayment of Debt (**see**

**Demand No. 40)**, Contributions to International Organizations etc. In select cases, such as ICAR, CSIR and Atomic Energy etc., which also implement some Central Sector schemes, provisions related to the 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.

2.2.5 Finance Commission Transfers are the transfers to States/ UTs as per the approved recommendation of Finance Commission. They appear only in the Demand “Transfers to States” (**see Demand No. 42**) under the Department of Expenditure.

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 Advisors (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:
  - a. Gross Budgetary Support
  - b. EAP Component
  - c. Amount met from (*Name of Fund*)
- (iv) Entries related to transfer to Fund and the amount met from Fund, wherever applicable, will be shown as two separate entries in the SBEs, below the Schemes which are funded from it. 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 GoI fully service Bonds should be shown separately as a line entry under the schemes from which such interest is being paid. An example comprising of all the above-mentioned scenario is shown in the following table:

		<b>Actuals 2022-23</b>		
	<b>Centrally Sponsored Schemes</b>	<b>Revenue</b>	<b>Capital</b>	<b>Total</b>
7.	<i>National Education Mission-Sarva Shiksha Abhiyan</i>			
7.01	Gross Budgetary Support			
7.02	EAP Component			
7.03	Allocation from Prarambhik Shiksha Kosh			
7.04	Interest under EBR (e.g. HEFA)			
7.05	Repayment of Principal of GoI fully service Bonds			
	<i>Total-National Education Mission- Sarva Shiksha Abhiyan</i>			
8.	<i>National Programme of Mid-Day Meals in Schools</i>			
8.01	Gross Budgetary Support			
8.02	Allocation from Prarambhik Shiksha Kosh			
8.03	Interest under EBR (e.g. HEFA)			
8.04	Repayment of Principal of GoI fully service Bonds			
	<i>Total-National Programme of Mid-Day Meals in Schools</i>			
9.	Transfer to Prarambhik Shiksha Kosh (PSK)*			
10.	Amount met from Prarambhik Shiksha Kosh (will be a negative entry)*			

Note: Sl. No. 10 will be equal to total of Sl. No. 7.03 and Sl. No. 8.02.

*\* 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.*

- (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 Budget 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 30<sup>th</sup> September, 2023**) 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 2024-25** 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 2023-24/BE 2024-25**;

- g) Actual expenditure up to **30<sup>th</sup> September, 2022** as also actuals up to **30<sup>th</sup> September, 2023** of **BE 2022-23 and BE 2023-24**, respectively, should supplement the RE 2023-24 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 the same is taken into account in RE 2023-24.
- i) Care should be also taken for including advances from Contingency Fund and/or excess expenditure incurred using Appendix 6 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, cesses 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 through a valid sanction.**

2.5.4 A separate statement indicating (a) provision made scheme-wise/project-wise in **BE 2023-24** against externally aided projects, (b) expenditure incurred up to **30<sup>th</sup> September, 2023**, (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 2023-24 and BE 2024-25**.

2.5.5 Details of authorized and held manpower and 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 **31<sup>st</sup> March, 2023 and 30<sup>th</sup> September, 2023**.

2.5.7 Explanations for variations between **BE 2023-24 and RE 2023-24** (proposed) may be given scheme-wise separately. Any increase/decrease in **BE 2024-25** (proposed) may also be explained suitably.

2.5.8 Whether all continuing expenditure has been included in **RE 2023-24** proposals.

2.5.9 Violation of approved MEP/QEP.

2.5.10 Measures to increase 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-B**). Actuals of last FY and estimates for CFY may be provided.

2.5.12 Compliance with cash management guidelines issued vide OM No. 12(13)-B(W&M)/2020 dated 25.05.2022 (**Annexure-I**)

2.5.13 UTs without legislature should provide information on measures being taken by them to enhance non-tax receipts.

2.5.14 With respect to subsidies, assumptions regarding subsidy calculations shall also be clearly indicated.

2.5.15 Details of major/important umbrella scheme may also be provided in **Appendix IV-C** by entering the details in UBIS.

2.5.16 Statement showing the commercial receipts of Departmentally run commercial undertakings and its revenue expenditure in BE 2024-25 (**Appendix- VII B**)

**FAs should ensure that formats given in Appendices I to VII are correctly filled and submitted through UBIS on or before 5<sup>th</sup> October 2023. 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". The Statement to be furnished in the SBE and other Statements to be forwarded to the Budget Division should be suitably rounded off to crore of rupees with two decimal places for each major head. The breakup of the provision for schemes included under a major head should also be suitably rounded off so as to work out to the total in respect of each major head in crore of rupees with two decimal places. Similarly, the provisions under the various detailed heads in the Detailed Demands for Grants should also be suitably rounded off so that the total under each major head included in that demand is in crore of rupees with two decimal places. It should, however, be ensured that in the amount so rounded off, there is no inflation in the total fund requirements.

2.13 It has been decided to review the progress of implementation of procurement through GeM, as part of pre-budget discussions. Accordingly, the Ministries/Departments should furnish

the requisite information related to procurement made from GeM in the format prescribed at **Appendix-VI D**

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

2.15 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) 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 2023-24**. Similarly, Schemes that are not to continue beyond the year **2023-24**, should not be provided for in **BE 2024-25**. 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 8.12.2020 (Annexure-M) and O.M No. 01(03)/PFC-I/2022 dated 28.4.2022 (Annexure-N) 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.



**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 DoE. DoE OM dated 16<sup>th</sup> August, 2023 may be referred to in this regard (Annexure -O).**

**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.**

#### **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 2023-24 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 5<sup>th</sup> October, 2023.**

#### **5. Instructions related to entering data in the UBIS**

**5.1 Once pre-Budget meetings are completed, approved allocations for expenditure will be communicated to the Ministries/ Departments, in last week of the December, 2023. Financial Advisers shall ensure that this data is entered in UBIS, within 7 days of communication of ceilings.**

**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). Similarly, if works expenditure is to be incurred through the Ministry of Housing and Urban Affairs, the same should be included in the column provided therefor in the Statement of Budget Estimates after settling the estimates with Ministry of Housing and Urban Affairs. SBE should carry a certificate that the total provision inclusive of works outlay corresponds to the allocation**

given for **2024-25**. 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 The budget provision towards 'Works Outlay' is reflected in the Demands for Grants for the year 2023-24 in respect of Ministries/Departments, who expressed their willingness for such reflection, in terms of this Division's O.M. No.1(20)-B(AC)/2017 dated 8th September, 2017 (**Annexure-D**). Such provisions in respect of other Ministries/Departments will continue to be reflected in the Demands for Grants of Ministry of Housing and Urban Affairs (**Demand No. 60**) in **BE 2024-25**.

5.4 **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 2023-24**. **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 5<sup>th</sup> April, 2018 (**Annexure-L**), may be followed.

5.5 In cases of items of work transferred from one Ministry/Department to another, subsequent to the presentation of the Budget for **2023-24**, the **B.E. and R.E. 2023-24** (and in the Detailed Demands for Grants, the Actuals **2022-23** also) in respect of these items may be shown along with the **BE 2024-25** in the Demands for Grants (for **2024-25**) of the Ministry/Department which has taken over the work, to facilitate comparison. Consequently, these items may completely be deleted from the Demands for Grants for **2024-25** of the Ministry/ Department from which these have been transferred. Necessary Supplementary Demands for Grants provision may be proposed by the Ministry/Department to which the work has been transferred. At RE stage, 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.

5.6 While entering data of SBE in UBIS it may be ensured that the following statements are also filled up:

5.6.1 Statement showing the amount of “charged” expenditure included under each of the major heads in RE 2023-24 and BE 2024-25 (**Appendix VIII**);

5.6.2 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**);

5.6.3 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**);

5.6.4 Brief notes explaining major variations between **BE 2023-24 and RE 2023-24**; and also between **RE 2023-24 and BE 2024-25** should be furnished in all cases wherever the variations under the items listed in the SBE exceed 10% of the BE or RE, as the case may be, whichever is lower. 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 2023-24**, 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.2(1)-B(S)-2017 dated 05.05.2017 (**Annexure-J**) of Department of Economic Affairs (Budget Division) and OM No. 72(08)/PF II/2017 dated 05.05.17 (**Annexure-K**) of Department of Expenditure [Public Finance (Central-I) Division] may be adhered to. DoNER 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 2024-25 by 25.11.2023.

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 exempted from 10% allocation is given at vide OM No.11012/1/2017-O/o EA-Part (2) dated 18.8.2022 (**Annexure-E**).

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 10<sup>th</sup> August, 2020 (**Annexure-C**) 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 SCSP and 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 **2023-24**.

7.3 As decided in the meeting held on 16.11.2018 in NITI Aayog, the 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 their 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:

- 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 **2024-25** will be prepared and compiled by the Central Pension Accounting Office.

- 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.
- 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 **2023-24**. 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.
- 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 **1<sup>st</sup> 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**

9.1 In case of interest payments, the estimates for interest on provident fund balances of employees and on various deposits in the Public Account including Reserve Funds, Deposits of Commissioners of Payments and other items for inclusion in the Appropriation "Interest

Payments” 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 **11.10.2023**.

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 **25.10.2023** 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 every budget line appearing in the Expenditure Budget. They shall be entered in UBIS in bilingual form (Hindi and English) at the time of 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 2024-25 (Appendix XXXVI)**. The information so furnished for inclusion in Demands for Grants should exactly match the information included in the Detailed Demand for Grants of the respective Ministry/Department. Attention is invited to Department of Economic Affairs’ O.M. No.F.1 (5)-B(AC)/2011 dated 22<sup>nd</sup> July, 2015 (**Annexure-E**), F.1 (23)- B (AC)/2005 dated 25.05.2006 (**Annexure-F**) and 1(5)- B(AC)/2011 dated 21.05.2012 (**Annexure-G**) 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 **2023-24** (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 13<sup>th</sup> May 2019. The Ministries/Departments shall submit OOMF in the format to NITI Aayog (in English and Hindi). 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 2024-25** 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 related to SBE 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 2023-24** should be as agreed to by the Public Finance (Central-II) Division of Department of Expenditure. The IEBR for **2024-25** 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 next Budget 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 2024-25** 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 2024-25:-** 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 2022-23**, Revised Estimates **2023-24** and Budget Estimates **2024-25** for allocations made under the Minor Heads '789' and Minor Head '796' in the prescribed format (**Appendix XIX and XX**). 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 2023-24** 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 Under Secretary(P&A), Room No.237, North Block, New Delhi, Tel. No.23093936, email: kamlesh.kmr79@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. 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 2024-25, all Ministries/Departments are required to prepare and submit a Gender Budget Statement (Statement 13 in Expenditure Profile) in the prescribed format (**Appendix-XVIII**). This Gender Budget Statement is to be prepared in two parts - Part A: reflecting schemes that are 100% targeted towards women and girls and Part B: reflecting programmes/schemes in which 30 to 99% of budgetary allocation benefit towards women and girls.

**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 2024-25 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-XXI**).

**13.6** 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 **2024-25**. Instructions contained in Secretary, Ministry of WCD's DO No. GB-15/4/2018- Gender Budgeting dated 23<sup>rd</sup> August, 2018 (**Annexure-A**) may be followed strictly.

**13.7** 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 2023-24** in the Statements shall be matched with the figures entered for the Statement in the previous year's Budget document.

**13.8 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 2024-25 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 disbursement is ₹100 crore or more in **B.E. 2024-25**. 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 2022-23, Budget 2023-24, Revised 2023-24 and Budget 2024-25** 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 **B.E. 2024-25** by Budget Division”. **In this regard OM No. AAAD/Coord/Receipt Budget/2021-22 dated 12.8.2022 (Annexure–P) issued by the O/o CAAA may be referred to.**

**13.9** 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 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.

**13.10** Report of the C&AG of India (Report No. 20 of 2018) on compliance of FRBM Act, 2003 has 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.

**13.11** Ministries are required to furnish information relating to Actuals 2022-23, Revised Estimates 2023-24 and Budget Estimates 2024-25, 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 **31<sup>st</sup> March, 2023**, are meant for inclusion in Receipt Budget **2024-25**. Instructions for preparation of these Statements issued vide the Budget Division's **OM No. 2/11/2015-FRBM dated 22<sup>nd</sup> July, 2015 (Annexure-H)** may also be referred to. The statements may be sent by **1<sup>st</sup> November, 2023**, so as to assess the necessity of refinement, if any.

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

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. In view of this observation, all Ministries/Departments are required to ensure utmost accuracy in terms of 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.

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 **2022-23**, 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 Act, 2003 in **Appendix-XXIV-A**. The information given in this statement is essentially intended to be summarized account of the statements 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 for **2022-23**. The Guarantee fee in 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.
- viii) 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' included in the Detailed Demands for Grants exactly correspond to the provisions included in the Demands for Grants which are prepared by the Budget Division.

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 2024-25 (**Appendix XXVII**).
- iv. Schedule showing provisions included in BE 2024-25 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 2024-25 (**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 for 2024-25 (**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 **31.3.2023 (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 **31.3.2023**, 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 **31.3.2023** 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 **2022-23 (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 25.5.2022 (**Annexure-I**) of Ministry of Finance.

15.5 The Major Heads Codes shown in the Detailed Demands for Grants should correspond to the code in the main Demands for Grants. Consequently, for a major head there is only Actual for **2022-23** and no provision has been made in **B.E. 2023-24, R.E. 2023-24 and B.E. 2024-25**, 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-head.....in the Demands for Grants No..... for **2022-23**.”*

15.6 Instructions issued by this Ministry in **December, 1994** 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 therefor 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 25.1.2024. DDG generated from UBIS would feed into PFMS to permit expenditure to take place from 2024-25. Ministries/Departments may print their DDGs after due reconciliation, from UBIS.**

**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 System as detailed in O.M No. 12(13)-B (W&M)/2020 dated 25.05.2022 (**Annexure-I**) of Ministry of Finance, Department of Economic Affairs provides for inclusion of Monthly Expenditure Plan (MEP) as an annex in the Detailed Demands for Grants.

16.2 It is advised that Monthly Expenditure Plan [MEP]/Quarterly Expenditure Plan (QEP) may be drawn up 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 and Customs (CBIC) 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, the following:

- 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 **1<sup>st</sup> November, 2023**.

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 (vide list 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 licence 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 **2020-21, 2021-22 and 2022-23** 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 1<sup>st</sup> November, 2023.**

**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 **2024-25**. The estimates will, after obtaining the approval of the Financial Adviser, be furnished by them, in duplicate, in form at **Appendix-XLI** latest by **1<sup>st</sup> November, 2023**. 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-XLV** 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 31.3. 2023.

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 **31.3.2023** company-wise, (ii) **BE 2023-24** (iii) **RE 2023-24** (iv) **BE 2024-25** 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 F.A. may also be given in 'Remarks' column. The amount due for recovery as interest & loan repayment during **2023-24 and 2024-25** 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 **5<sup>th</sup> October, 2023** 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 **2022-23**, Ministry/Department wise and head of account wise by **30<sup>th</sup> September, 2023**.

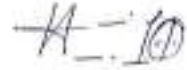
19.2 Budget Division will convey to the Ministries/Departments "actuals information" so obtained by **10<sup>th</sup> October, 2023**. Information provided by Budget Division will be validated by the Ministries/Departments. Corrections, if any will be intimated by Ministries/Departments to Budget Division 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 **20<sup>th</sup> October, 2023**. Actuals for 2022-23 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 2024-25.

**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; Ms. Madhu Sardana, Sr. Technical Director, NIC (23095030), Shri Vishnu Gautam, Senior Director (IT), NIC (23095136) and Shri Abhishek Bhardwaj, Scientist (B), 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 2024-25.



**(Hanumaiah. K)**

Director (Budget)

Tele.: 23092326

Email: [hanumaiah.k@gov.in](mailto:hanumaiah.k@gov.in)

The Annexures to the Budget Circular 2024-25 may be accessed at the following link and QR code:

1. <https://dea.gov.in/budgetdivision/annexures-budget-circular-2024-25>

2. 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
2018-19									
2019-20									
2020-21									
2021-22									
2022-23									

**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 IA**  
**Projected Demand by Ministry/Department**  
**(See Para 1.1)**

(₹.in crore)

Year	Revenue		Capital		Total	
	BE	RE	BE	RE	BE	RE
2023-24						
2024-25 (proposed by Ministry)						

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

(₹.in crore)

2023-24	As per QEP stipulated by MoF	Actuals	Actuals as % of QEP
1 <sup>st</sup> Quarter			
2 <sup>nd</sup> Quarter			
<b>Total</b>			

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

*(Amount in ₹ cr)*

S. No	Name of the Scheme	BE 2023-24	CNA balance as on 01.04.2023	Releases during the current FY till 30.09.2023	CNA Balance as on 30.09.2023	Date of last release	Amount of last release

**(Amount in ₹ cr)**

[illegible]



35  
**Appendix IV**  
**Estimates of Schemes**  
**(See Para 1.1)**

*(Amount in ₹ cr)*

Sl. No.	Name of Scheme	Actuals 22-23	BE 23-24	Actuals upto 9/2023	% w.r.t. BE 23-24	RE 23-24 prop. ByMin/ Deptt	Addl. RE 23-24 sought overBE 23-24	RE 23-24 recom. By Budget Div.	BE 24-25 prop. By Min/Dep	Addl. BE 24-25 sought overBE 23-24	BE 24-25 recom. By Budget Div.	Remarks
	Centrally Sponsored Schemes (CSS)											
	1											
	2											
	Total (CSS)											
	Central Sector Schemes (CS)											
	1											
	2											
	Total (CS)											
	<b>Total (CS + CSS)</b>											

**Note:** List out schemes where cash additionality/ re-appropriation has been made in 1st Supplementary (Aug/Sept 2023) along with exact amounts

Estimates for each scheme may be mentioned separately

Scheme Description should be as per that used in Expenditure Budget **2023-24**

Specific reasons for any increase should be mentioned

The schemes should necessarily include the expenditure on pending liabilities and committed expenditure Justification should clearly explain reasons for any significant increase in RE 2023-24 and BE 2024-25 over BE 2023-24

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 Para 1.1 & 7.4]

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

*(₹ in crore)*

Name of the Scheme	Actuals 2022-23	Budget 2023-24	Actuals up to 9/2023	Revised 2023-24	Savings/Excess in RE over BE	Budget 2024-25

**Appendix IV-B**  
[See Para 1.1 & 7.4]

**ESTIMATES OF EXPENDITURE UNDER SCHEDULED TRIBE SUB PLAN (MINOR HEAD 796)**

*(Rs. in crore)*

Name of the Scheme	Actuals 2022-23	Budget 2023-24	Actuals up to 9/2023	Revised 2023-24	Savings/ Excess in RE over BE	Budget 2024-25

**Appendix IV-C**  
[See Para 1.1 & 2.5.15]

**Details of Major/Umbrella/Important Schemes**

*(Rs. 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 22-23	Allocation approved by Cabinet /EFC/SFC PIB etc.	
			From	To			For 23-24	For 24-25

## Appendix V

Estimates of Establishment & Other Central Expenditure

(See Para 1.1)

*(₹ in crore)*

Sl. No.	Item	Actuals 22-23	BE 23-24	Actualsup to 9/2023	% w.r.t. BE 23-24	RE 23-24 prop. By Min/Dep.	RE 23-24 recom. By Budget Div.	BE 24-25 prop. By Min/Dep.	BE 24-25 Recom. by Budget Div.	Remarks
1	<b>Establishment Exp.</b>									
1a	Salary									
1b	Non-Salary									
	<b>Total (Estt. Exp.)</b>									
2	<b>Other Central Exp</b>									
2a	Autonomous Bodies (ABs)									
2a(i)	GIA General									
2a(ii)	GIA for Cap. Assets									
2a(iii)	GIA Salary									
	<b>Total (ABs)</b>									
2b	<b>Other than AB</b>									
	<b>1</b>									
	<b>2</b>									
	<b>Total (Other than AB)</b>									
	<b>Grand Total (1+2)</b>									

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

(₹ in crore)

## Appendix V-B

(₹ in crore)

Sl. No.	Object Head	Actual 2022-23	BE 23-24	Actuals up to 9/23	Proposed RE 23-24	Proposed BE 24-25	Remarks
<b>Total</b>							

Receipt type	Actual 22-23	BE 23-24	Actuals up to 9/2023	Proposed RE 23-24	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 against Available Approvals:**  
**(See Para 1.1)**

(₹. in crore)

Scheme/ Item	Pending Liability against available approvals up to 31 <sup>st</sup> March 2023	BE 23-24	Estimated Expenditure in 2023-24 (not including pending liability against available approvals of previous year)	Remarks

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

(Rs. In crore)

Sl. No.	Name of Autonomous & Other Body	Whether in Public Account (Y/N)	Accumulated Balances as on 31.03.23	Actual Expenditure			Allocations in BE 23-24	Expenditure till 09/23	Reasons for Creation of Corpus Fund
				20-21	21-22	22-23			

**Appendix VI D**  
**Details of Procurement through GeM**  
**(See Para 1.1 & 2.13)**

(₹ in crore)

Procurement through GeM as % of total eligible procurement during 22-23	Target of procurement through GeM as % of total eligible procurement 23-24	Actual procurement through GeM during 2022-23 (Up to 30.9.2023)	Target of procurement through GeM as % of total eligible procurement 24-25
1	2	3	4

*Note: Eligible procurement means all procurement excluding work contracts, tenders through Central Public Procurement Portal.*

**Appendix-VI E**  
**Available internal resources with Grantee Bodies/Autonomous Institutions**  
**(See Para 1.1 & 2.14)**

**Name of the Ministry/Department:**

(₹ in Crore)

S.No	Name of the Grantee Body/Autonomous Institution	Details of Internal Resources				Remarks
		As on 31.3.2023	As on 30.6.2023	Expected up to 31.3.2024	Expected 2024-25	

## APPENDIX – VII A

[See Para 1.1 &amp; 5.6.2]

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

Ministry/Department

Demand No.

Name and title of the Demand

(Rs. in Crore)

Serial Number	Name of Scheme	Major Head	Actual 22-23	Budget Estimates 23-24	Revised Estimates 23-24	Budget Estimates 24-25

**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 &amp; 2.5.16]

## Statement showing the commercial receipts of Departmentally run commercial undertakings and its revenue expenditure in BE 2024-25

Name of the

Ministry/Department:

Demand No. and Name of the

Demand:

(Rs.in crore )

Sl. No.	Name of the Departmental Commercial Undertaking	Type of transaction	Major Head	Actuals			Budget Estimate 23-24	Revised Estimate 23-24	Increase (+)/ Decrease (-) over BE 23-24	Budget Estimate 24-25
				21-22	22-23	Up to 9/23				
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.

## APPENDIX-VIII

## Expenditure Budget

[See Para 5.6.1]

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

Ministry/Department

Name and title of the Demand

Demand No.

(Rs. in crore)

Serial Number	Name of Scheme	Major Head	Actual 22-23	Budget Estimates 23-24	Revised Estimates 23-24	Budget Estimates 24-25

**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

Shri 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 Para 5.6.2]]

## Expenditure Budget

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

Ministry/Department

Name and title of the Demand

Demand No.

(₹ in crore)

Serial Number	Name of Scheme	Major Head	Actual 22-23	Budget Estimates 23-24	Revised Estimates 23-24	Budget Estimates 24-25

**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

Shri Sanjay Singh, Under Secretary (Demand)

Department of Economic Affairs,

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

Signature

Name

Designation

Date

Telephone No.



## APPENDIX-X

## Expenditure Budget

[See paragraph 5.6.3]  
**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 22-23	B.E. 23-24	R.E. 23-24	B.E. 24-25
Examples						
1.	Cement Corporation of India	4854				
		6854				
		<b>Total</b>				
2.	Oil India Ltd.	4802				
		6802				
		<b>Total</b>				

## APPENDIX-XI

## Expenditure Budget

(See paragraph 9.3)  
**Loans to Government Servants etc.**

(₹ in crore)

Actuals 20-21	Actuals 21-22	Actuals 22-23	23-24 (up to Sept. 2023)	Major Heads, sub-heads etc.	23-24		24-25
					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			
				<b>Total</b>			

To  
Shri Kamlesh Kumar, US (P&A),  
Department of Economic Affairs,  
Room No. 237, North Block, New Delhi

## APPENDIX-XII

## Notes on Demands

(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%.
- 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

## EXPENDITURE PROFILE

**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 22-23	BE 23-24	RE 23-24	BE 24-25
1.				

To

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

Ministry/Department of  
For Financial Adviser  
Date  
Telephone No

**EXPENDITURE BUDGET/PROFILE**

**APPENDIX-XIV**  
**[See paragraph 13.1.2]**

**Statement showing Internal and Extra Budgetary Resources of public enterprises**

(₹ in crore)

Name of the Enterprises	Actual 22-23	Revised Estimates 23-24					Budget Estimates 24-25				
		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.

## EXPENDITURE PROFILE

**APPENDIX-XV**  
**[See para 13.1.4]**

**Estimated strength of Establishment and provisions therefor.**

Ministry/Department of  
Strength as on 1st March

(₹ in crore)

Actual		Estimated		Actuals 22-23			RE 23-24			BE 24-25		
2023	2024	2025		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.

**APPENDIX-XVI**  
[See paragraph 13.1.5]

**Summary statement showing the Contributions to International Bodies provided for in the  
Budget Estimates, 2022-2023 [to be appended to SBE (Final)]**

(₹ in crore)

Sl. No.	Name of Ministry/Department	Total no. of items	Actual 22-23	BE 23-24	RE 23-24	BE 24-25

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

Ministry/Department of  
For Financial Adviser  
Date  
Telephone No.

## EXPENDITURE PROFILE

**APPENDIX-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 22-23**

(₹ 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.

Ministry/Department of  
For Financial Adviser  
Date  
Telephone No.

**EXPENDITURE PROFILE  
STATEMENT NO.13**

**APPENDIX XVIII**  
(See Paragraph 13.4)

**FORMAT FOR FURNISHING INFORMATION ON 'GENDER BUDGETING'**

(i) 100% provision towards women

Demand No : .....

Name of the Ministry/Department: .....

(₹ in crore)

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

(ii) Pro-women (at least 30% of provision)

Demand No: .....

Name of the Ministry/Department: .....

(₹ in crore)

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

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

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.

**APPENDIX XIX**  
**[See Paragraph 13.2]**

**EXPENDITURE PROFILE**  
**STATEMENT NO.10-A**

**STATEMENT SHOWING SCHEMES FOR THE DEVELOPMENT OF SCHEDULED CASTES**

Demand No.

Name of the Ministry/Department

**Scheme under Scheduled Castes Sub Plan**

*(₹ in crore)*

<b>Details of the Scheme</b>	<b>Actual 22-23</b>	<b>Budget 23-24</b>	<b>Revised 23-24</b>	<b>Budget 24-25</b>

To  
Shri Kamlesh Kumar, Under Secretary (P&A)  
Department of Economic Affairs,  
Room No.237, North Block, New Delhi.

Signature  
Name  
Designation  
Date  
Telephone No.

**APPENDIX XX**  
**[See Paragraph 13.2]**

**EXPENDITURE PROFILE**  
**STATEMENT NO.10-B**

**STATEMENT SHOWING SCHEMES FOR THE DEVELOPMENT OF SCHEDULED TRIBES**

**Scheme under Tribal Sub Plan**

*(₹ in crore)*

<b>Details of the Scheme</b>	<b>Actual 22-23</b>	<b>Budget 23-24</b>	<b>Revised 23-24</b>	<b>Budget 24-25</b>

To  
Shri Kamlesh Kumar, Under Secretary (P&A)  
Department of Economic Affairs,  
Room No.237, North Block, New Delhi.

Signature  
Name  
Designation  
Date  
Telephone No.

**APPENDIX XXI**  
**(See Paragraph 13.5)**

**EXPENDITURE PROFILE**  
**STATEMENT NO.12**

**FORMAT FOR FURNISHING INFORMATION ON 'WELFARE OF CHILDREN' BUDGET PROVISIONS FOR THE SCHEMES  
FOR THE 'WELFARE OF CHILDREN'**

Demand No.

Name of the Ministry/Department

*(₹ in crore)*

<b>Name of the Schemes/Programmes</b>	<b>Budget 23-24</b>	<b>Revised 23-24</b>	<b>Budget 24-25</b>

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

## EXPENDITURE PROFILE

## APPENDIX XXII

[See Para 4.1 &amp; 13.8]

## STATEMENT -19

**Part-I: Externally Aided Projects under Gol (projects disbursing Rs. 100 crore or more in B.E. 2022-23)**  
(₹ in crore)

Sl. No.	Name of the concerned Ministry/Department	Name of the Project	Name of the Funding Agency	Loan Currency	Loan Amount in Million	Actuals Receipts 22-23	BE 23-24	RE 23-24	BE 24-25

## Expenditure Profile

## STATEMENT -19

## Part-II

**(i) Additional Central Assistance (ACA) to States for Externally Aided Projects (EAP)**  
(₹ in crore)

	Actuals 22-23	BE 23-24	RE 23-24	BE 24-25
Grant				
Loan				

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

**(ii) Major Externally Aided Projects – State Sector (projects disbursing Rs.100 crore or more in B.E. 2022-23)**  
(Rs. 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 23	Utilization up to 31.3.23 (% of Loan)	Actual 22-23	BE 23-24	RE 23-24	BE 24-25

To  
Shri Kamlesh Kumar, Under Secretary (P&A)  
Department of Economic Affairs,  
Room No.237, North Block, New Delhi.

Signature  
Name  
Designation  
Date  
Telephone No.

## APPENDIX XXIII

[See paragraph 13.9]

## 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 22-23	BE 23-24	RE 23-24	BE 24-25

To

Smt. Chandra Katyal, Deputy Director (R&amp;C)

Department of Economic Affairs

Room No.237, North Block, New Delhi

Ministry/Department of.....

For Financial Adviser.....

Date.....

Telephone No.....

## APPENDIX-XXIV-A

[See paragraph 14.1, 14.3 &amp; 14.5(iii)]

## GUARANTEES GIVEN BY THE GOVERNMENT

Name of Ministry/Department

(₹ 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

\*As under and on next page.

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 XXVIII-C under the head 'Guarantee Fee'.

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

To

Shri S.R. Raja, Under Secretary (SD)

Department of Economic Affairs,

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

Ministry/Department of

For Financial Adviser

Date

Telephone No.

**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.		



## APPENDIX XXIV-B

## Form D-1

[See paragraph 14.1 &amp; 14.5 (ii)]

## TAX REVENUES RAISED BUT NOT REALISED

(Principal taxes)

(As at the end of the year 22-23)

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. 241-E, North Block, New Delhi.

Ministry/Department of  
For Financial Adviser  
Date  
Telephone No.

## APPENDIX XXIV-C

## Form D-2

(See paragraph 14.1, 14.3 &amp; 14.5 (iii))

## ARREARS OF NON-TAX REVENUE

(Under Rule 6 of the FRBM Rules, 2004)

Demand No.....

(As at the end of reporting year 22-23)

(₹ in Crore)

Description		Amounts Pending					Total
		0-1 year	1-2 Years	2-3 years	3-5 years	Above 5 years	
1	<b>Fiscal Services [(i)+(ii)]</b>						
(i)	<b>Interest receipts [a+b+c+d]</b>						
(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)	<b>Dividend and Profits</b>						
2	<b>General Services</b>						
	Police receipts						
3	<b>Economic Services [(i)+(ii)]</b>						
(i)	Petroleum Cess/Royalty						
(ii)	Communications (Licence Fee) Receipts						
4	<b>Other Receipts</b>						
	<b>Total [1+2+3+4]</b>						

To

Sh. Anang Rawat, Deputy Director (FRBM)  
Department of Economic Affairs  
Room No. 241-E, North Block, New Delhi.

Ministry/Department of  
For Financial Adviser  
Date  
Telephone No.

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

Demand Name

Demand No.....

(Asset at the end of Report Year 22-23)

**Cost****(₹ in crore)**

		Assets at the beginning of the year 22-23	Assets acquired during the year 22-23	Cumulative total of assets at the end of the year 22-23
<b>Physical assets :</b>				
Land				
Building				
	Office			
	Residential			
Roads				
Bridges				
Irrigation Projects				
Power Projects				
Other Capital Projects				
Machinery & Equipment				
Office Equipment				
Vehicles				
<b>Total</b>				
<b>Financial assets:</b>				
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			
<b>Total</b>				
<b>GRAND TOTAL</b>				

**Notes:**

- Assets above the threshold value of Rupees two lakh only to be recorded.
- This disclosure statement does not include assets of Cabinet Secretariat, Central Police Organization, Ministry of Defence, Departments of Space and Atomic Energy.
- Figures in the column "Assets acquired during the year **2022-23** (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. 241-E, North Block, New Delhi.

Ministry/Department of  
 For Financial Adviser  
 Date  
 Telephone No.

## DETAILED DEMANDS FOR GRANTS

**APPENDIX-XXV**  
**[See para 15.4(i)]**

DEMAND NO.

Estimated strength of Establishment and provisions therefor.

Strength as on 1<sup>st</sup> March

(₹ in crore)

2023					estimated sanctioned strength		Actuals 22-23	Budget 23-24	Revised 23-24	Budget 24-25
					2024	2025				
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							
			<b>Total Salary</b>							
			2. Allowances (other than OTA and travel expenses)							
			3. Wages							
			4. Overtime allowance							
			5. Domestic travel expenses							
			6. Foreign travel expenses *							
			<b>Total</b>							

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

To  
 Shri 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 22-23		Revised Estimates 23-24		Budget Estimates 24-25	
		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  
 Shri Kamlesh Kumar, Under Secretary (P&A)  
 Department of Economic Affairs,  
 Room No. 237, 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 2023-2024**

(₹ in thousand)

Sl. No.	Demand No. and sub-head	Brief particulars of the scheme	Provision in BE 24-25

To

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

## DETAILED DEMANDS FOR GRANTS

**APPENDIX-XXVIII**  
**[See para 15.4(iv)]**

**Details of provisions in BE 23-24 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 23-24	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 22-23	Probable expenditure during 23-24	Total of Columns 3 & 4	Provision in Budget 24-25
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 24-25

(₹ 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 23-24

(₹ in crore)

Name of the organisation	Nature and purpose of contribution	Actuals	Budget	Revised	Budget
		22-23	23-24	23-24	24-25
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 2023

(₹ 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 31.03.2023	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 2022-23

(₹ in thousand)

Name of the institution/ organization/individual	Ministry/ Department giving the grant	Recurring	Non-recurring	Purpose of the grant	Remarks/ Outstanding 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 22-23 from the Consolidated Fund of India	Grants from Consolidated Fund of India as per BE 23-24	Grants from Consolidated Fund of India as per BE 22-23	Grants received from other sources 22-23		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 2024-25**

*(₹ in thousand)*

Serial No.	Demand Number and Major Head/sub-head	Provision in Budget Estimates 24-25	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,  
**Shri Sanjay Singh**, Under Secretary (Demand),  
 Department of Economic Affairs  
 Room No. 221-A, North Block, New Delhi.

Ministry/Department of  
 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	
2020-21					
2021-22					
2022-23					

Total Receipts of 6 months		Up to Detailed Heads	Total Receipts			23-24		24-25	Remarks
Apr-Sept 22-23	Apr-Sept 23-24		20-21	21-22	22-23	Budget Estimates	Revised Estimates	Budget Estimates	
		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 may also be sent 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

**Ms. Rathna Gurumurthy**, Under Secretary (PD)  
Department of Economic Affairs,  
Room No. 263-B, 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. 23-24	R.E. 23-24	B.E. 24-25	Manner of utilization of aid *

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.

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.

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

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

(₹ in Thousand)

Accounts 6 Months		Detailed Head Level	Actual			PAT* 22-23	Net Worth 22-23	Equity as on March 31, 2023	Equity holding Of GOI on March 31, 23	2023-24		2024-25
22-23	23-24		20-21	21-22	22-23					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

**Ms. Rathna Gurumurthy**, Under Secretary (PD)  
Department of Economic Affairs,  
Room No. 263-B, North Block, New Delhi.

Signature  
Name  
Designation  
Date  
Telephone No.

**APPENDIX-XL**  
(See Paragraph 17.12)  
**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 31/3/23	Debt-Equity Ratio as on 31/3/23	Dividend paid to Government for 22-23		Total dividend paid for 22-23 (sum of columns a+b)	Interim Dividend/ to be paid in 23-24	Total Dividend paid during 23-24 (sum of columns b+d)	Cash /Cash equivalent as on 31/03/23	General Reserves on 31/03/23	Capital expenditure during 23-24	Estimated capital expenditure for 24-25
				Interim Dividend in 2022-23	Final Dividend paid/ to be paid in 2023-24							
				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

**Ms. Rathna Gurumurthy**, Under Secretary (PD)  
Department of Economic Affairs,  
Room No. 263-B, North Block, New Delhi.

Signature  
Name  
Designation  
Date  
Telephone No.



**APPENDIX-XLI**  
(See Para 17.15, 18.2 & 18.5)

Revenue/Capital Receipts

**Estimates of Interest Receipts and Loan Repayments**

Ministries/Departments:

(₹ in crore)

S No.	Ministry/Department	Interest				Repayments			
		Actual 22-23	BE 23-24	RE 23-24	BE 24-25	Actual 22-23	BE 23-24	RE 23-24	BE 24-25
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									

Forwarded in duplicate to

**Ms. Rathna Gurumurthy**, Under Secretary (PD)  
Department of Economic Affairs,  
Room No. 263-B, North Block, New Delhi.

Signature  
Name  
Designation  
Date  
Telephone No.

\* 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.

Revenue/Capital Receipts

**APPENDIX-XLII**  
(See paragraph 17.16, 17.17 & 18.2)

**Estimates of Loan/Interest Repayment by Central PSUs/Other Parties**

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 22-23	BE 23-24	RE 23-24	BE 24-25	Actual 23-23	BE 23-24	RE 23-24	BE 24-25
	(a) from internal resources								
	(b) from:								
	(i) budgetary support								
	(ii) Conversion of past loans into equity								
	<b>Total (a) and (b)</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

**Ms. Rathna Gurumurthy**, Under Secretary (PD)  
Department of Economic Affairs,  
Room No. 263-B, 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 2024-25*

## RECEIPTS/OUTGOINGS IN PUBLIC ACCOUNT

(₹ in crore)

Major, Minor, Sub-head etc.	Actual 22-23	Balance as at end of 22-23	BE 23-24	Adjustments up to 1st week of September, 23	RE 23-24	BE 24-25	Remarks
1	2	3	4	5	6	7	8

Signature of Controller of Accounts

Date

Telephone No

To

Sh. Ram Pravesh Kumar, Accounts Officer, (W&amp;M),

Budget Division, Department of Economic Affairs,

Room No.224-C, North Block, New Delhi.

[rampravesh.kumar@gov.in](mailto:rampravesh.kumar@gov.in)

## APPENDIX-XLIV

[See paragraph 12]

## Output-Outcome Framework for Schemes 2023-24

Name of the Ministry/Department:

Demand No:

Umbrella Name (if applicable):

Scheme Name (CS/CSS)

Financial Outlay (Rs.in crore)	Outputs 2023-24			Outcomes 2024-25		
2024-25	Output	Indicator (s)	Target 2024-25	Outcome	Indicator (s)	Target 2024-25

**APPENDIX - XLV**  
(See paragraph 1.8)  
**LIST OF DEMANDS FOR GRANTS, 2024-25**

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

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

**APPENDIX XLVI**  
(See Paragraph 15.1)

Ministry/Department  
DEMAND NO.

2024-25  
DEMANDS FOR GRANTS 2024-25

*(₹ in thousand)*

		Revenue		Capital		Total
Charged		0		0		0
Voted		0		0		0

<b>Actual 2022-23</b>	<b>Budget Estimate 23-24</b>	<b>Revised Estimate 23-24</b>	<b>Budget Estimate 24-25</b>
---------------------------	----------------------------------	-----------------------------------	----------------------------------

Total

**Revenue Section**

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

Establishment  
Salaries

Charged .....  
Voted.....

Wages

Signature of Chief Controller of  
AccountsDate  
Telephone No

To

**Shri 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 ANNUITY 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 2022-23
				From	To	No. of years		
<b>Total</b>								

Signature of Chief  
Controller of Accounts  
Date  
Telephone No.

To

**Shri 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**

Demand Name

Demand No. ....

(As at the end of Reporting Year 2023-24)

*(₹. in crore)*

Name of the CPSU/Company	Bonus shares issued	
	Actuals 2022-23	Revised 2023-24

To

Sh. Ram Pravesh Kumar , Accounts Officer, (W&M),  
Budget Division, Department of Economic Affairs  
Room No. 224-C, North Block, New Delhi  
[rampravesh.kumar@gov.in](mailto:rampravesh.kumar@gov.in)

Ministry/Department of  
For Financial Adviser  
Date  
Telephone No.

**APPENDIX XLIX***(See paragraph 13.11 of Budget Circular)*

**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)*

<b>S. No</b>	<b>Particulars</b>	<b>Actuals 2022-23</b>	<b>BE 23-24</b>	<b>RE 23-24</b>	<b>BE 24-25</b>
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

**Shri 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 2022-23	BE 2023-24	Expenditure up to Sept. 2023	RE 2023-24	Reasons for variation (BE 2023-24 and RE 2023-24 )	BE 2024-25	Reasons for variation (RE 2023-24 and BE 2024-25 )
1	2	3	4	5	6	7	8

Signature of Controller of Accounts

Name:

Date

Telephone No.

TO

Ram Pravesh Kumar

Accounts Officer (W&M),

Budget Division, Department of Economic Affairs,

Room No. 224- C, North Block, New Delhi

Rampravesh.kumar@gov.in 011-23095174



राकेश श्रीवास्तव  
सचिव  
Rakosh Srivastava  
Secretary



भारत सरकार  
महिला एवं बाल विकास मंत्रालय  
शान्ती भवन, नई दिल्ली - 110001  
Government of India  
Ministry of Women & Child Development  
Shastri Bhawan, New Delhi-110001  
Website : <http://www.wcd.nic.in>

D.O.No.13-154/2018-Gender Budgeting

Date: 23<sup>rd</sup> August, 2018

Dear Secretary,

As you may be aware, the Government of India is proactively working towards women's empowerment and gender equality through its various commitments at the National and International levels. The Ministry of Women and Child Development as the Social Ministry has adapted Gender Budgeting as a powerful tool for gender mainstreaming so as to ensure that the benefits of development reach women as much as men. The purpose of gender budgeting is to monitor planning and policies from a gender perspective, as a means to mainstreaming women's concerns. Similarly, Child Budgeting aims at ensuring budgets for children are prioritised according to their needs. As children are a most needy whose voice is often unheard, prioritising for their needs and earmarking budgets accordingly, is critical.

1. The Department of Economic Affairs, Ministry of Finance, through its D.O.No.1/29-RI(A) 1/2004 dated 24<sup>th</sup> December 2001 instructed every Ministry/Department to establish a Gender Budget Cell (GBC). Gender Budget Cells aim at influencing and effecting a change in the Ministry's policies, programmes in a way that could tackle gender imbalances and promote gender equality through the implementation of various Gender Responsive Budgeting initiatives.

2. Women and children constitute 70% of the total population in India, hence it is necessary to carry forward the concerns for women and children through gender budgeting. I am happy to note that various Ministries and Departments have made great efforts towards gender budgeting initiatives. To further collaborate with your Ministry/Department, I wish to bring your attention to three major areas we would like to request your Ministry to address, are given as follows:

**1. Re-constitution and strengthening of the Gender Budget Cell as Gender and Child Budget Cell:**

A Gender and Child Budget Cell may be set up with the intention of implementing and contributing to various Gender and Child Responsive Budgeting Initiatives with the objective of influencing the Ministry's policies/programmes to promote gender equality and child development so as to ensure that budgets are allocated and managed accordingly.

**2. Reporting on Gender and Child Budget Statements 13 and 12 respectively:**

The Gender Budget Statement (Statement 13) is an important tool for prioritising allocations towards women specific programmes which is requested as part

of the Budget Cell, Chennai and is published along with the Rependiture Budget Vol. I by Department of Expenditure. It is a reporting mechanism of Gender Budgeting to review the programmes of Ministerial Departments from a gender lens. It is requested that all schemes with a women component may be reported on the Gender Budget Statement. The same is requested for Union Budgets under Statement 12.

**iii. Appointing a Nodal Officer for Gender and Child Budgeting in your Ministry/Department**

In order to maintain the overall focus of the Ministry towards a gender perspective, it is requested to kindly nominate a Nodal Officer not below the rank of Joint Secretary from your Ministry/Department for the purpose of gender and child budgeting. Kindly forward the contact details to [ashok.jaiswal@nic.in](mailto:ashok.jaiswal@nic.in) with a copy to [nwcdgenderbudgeting@gmail.com](mailto:nwcdgenderbudgeting@gmail.com). The capacity building efforts for the nominated Nodal Officer may be sought from the Ministry of Women and Child Development.

4. I hope our joint efforts will provide for a conducive environment for the empowerment of women and children in the country and ensure inclusive growth for all.

With regards,

Yours sincerely,



(Rakesh Srivastava)

Secretary of all Ministries/Departments of Government of India.

12-0/86

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: 27<sup>th</sup> 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](http://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](mailto: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.

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**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 31<sup>st</sup> March, 2016 and the guidelines for issue of bonus shares, buyback and splitting of shares shall be applicable from financial year starting 1<sup>st</sup> 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 26<sup>th</sup> 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 10<sup>th</sup> November 1995 and O.M. No. DPE/13(21)-Fin. Dated 25<sup>th</sup> 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 24<sup>th</sup> 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 23<sup>rd</sup> 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 5<sup>th</sup> 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 23<sup>rd</sup> 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 Govt's investment in CPSEs. The findings of the Survey may also be suitably incorporated in its annual publication on "Public Enterprises Survey".

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इन्दीवर पान्डेय, आई.ए.एस.  
विशेष सचिव

**Indevar Pandey, IAS**

Special Secretary

Tel. : 011-23022019

Fax : 011-23015219

E-mail : pandey. indevar@nic.in



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भारत सरकार

उत्तर पूर्वी क्षेत्र विकास मंत्रालय, विज्ञान भवन एनेक्सी,  
मौलाना आज़ाद रोड, नई दिल्ली-110 011

Government of India

Ministry of Development of North Eastern Region

Vigyan Bhavan Annexa,

Maulana Azad Road, New Delhi-110 011

ANNEXURE-C

(See Para 6.3)

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

Tel : 011-23022019

Fax : 011-23015219

E-mail : pandey.indevar@nic.in



भारत सरकार  
उत्तर पूर्वी क्षेत्र विकास मंत्रालय, विज्ञान भवन एन्नेक्सी,  
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)

No.F.1(20)-B(AC)/2017  
Ministry of Finance  
Department of Economic Affairs  
( Budget Division )

New Delhi,  
8<sup>th</sup> September, 2017.

**OFFICE MEMORANDUM**

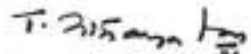
**Subject:** Decentralisation of budget provisions in respect of 'works expenditure' from the Demands for Grants of Ministry of Urban Development and reflecting them in the respective Demands for Grants of the Ministries/Departments concerned.

Attention is invited to this Ministry's O.M. issued under F.No.1(5)-B(AC)/2005 dated 12.10.2006 wherein certain Ministries/Departments were allowed to reflect the budget provision on 'works expenditure' (capital provision towards construction of office/residential/non-residential building) in their own Demands for Grants from the Budget for 2007-2008.

2. The issue has been examined afresh. Considering the need for expeditious execution/completion of capital works and the flexibility available to Ministries/Departments to assign repair works estimated to cost above ₹ 30 lakhs and original/minor works of any value to any Public Works Organisation (PWO) such as Central Public Works Department (CPWD), State Public Works Department, others Central Government organisations authorised to carry out civil or electrical works such as Military Engineering Service (MES), Border Roads Organisation (BRO), etc., as provided under Rule 133(2) of General Financial Rules, 2017, it has been decided to shift the provisions relating to 'works expenditure' for construction of office/residential/non-residential buildings, from the Demands for Grants of Ministry of Housing and Urban Affairs to the Demands for Grants of all the respective Ministry/Department from Budget 2018-19.

3. Ministry/Departments are requested to make suitable provisions in their Demands for Grants for capital works (construction of office/residential/non-residential) from Budget 2018-19.

4. As far as revenue expenditure towards 'maintenance, repairs and minor works' of the Government building is concerned, the budget provisions will continue to remain in the Demands for Grants of Ministry of Housing and Urban Affairs.

  
( T.Uthaya Kumar )  
Additional Budget Officer

1. FAs of all Ministries/Departments
2. The Director General (Works), Central Public Works Department
3. JS & FA, Ministry of Housing and Urban Affairs

**ANNEXURE-E**

(see Para 11)

**No.F.1(5)-B(AC)/2011**  
**Ministry of Finance Department**  
**of Economic Affairs ( *Budget***  
***Division* )**

...

New Delhi,  
22<sup>nd</sup> July, 2015

**OFFICE MEMORANDUM**

Subject: Financial Limits applicable to 'New Service'/'New Instrument of Service' – regarding.

Attention is invited to this Ministry's O.M. issued under letter F.No.1(23)-B(AC)/2005 dated 25.5.2006 and subsequent O.M. issued under letter F.No.1(5)-B(AC)/2011 dated 21.5.2012 clarifying the need to obtain the prior approval of Parliament in cases relating to augmentation of funds under 'Grants-in-aid General', 'Grants for creation of capital assets', 'Grants-in-aid Salaries' 'Subsidies' and 'Major Works' during the course of the year.

2. It is emphasized that the cases relating to augmentation of funds during the year under the afore-said object heads (final tier of classification) may be done keeping in view the clarification given in this Ministry's O.M. dated 21.5.2012 (copy enclosed) in order to avoid objection from Audit and adverse observations from Public Accounts Committee. In case of any doubt on augmentation of funds under any specific object heads, advice may be sought from this Division for clarification.

All FAs/CCAs of Ministries/Departments.

  
 ( Dr. Rajat Bhargava )  
 Joint Secretary (Budget)

**ANNEXURE – F****IMMEDIATE**

(see Para 11)

No.F.1 (23)-B (AC)/2005  
 Government of India  
 Ministry of Finance Department  
 of Economic Affairs (*Budget  
 Division*)

New Delhi, the 25th May, 2006.

**OFFICE MEMORANDUM**

***Subject: Revised Guidelines on Financial Limits to be observed in determining cases relating to 'New Service'/'New instrument of Service'.***

In accordance with the commitment made in the Fiscal Policy Strategy Statement (Budget 2005-06) under the mandate of the Fiscal Responsibility and Budget Management (FRBM) Legislation and in pursuance of the approval of Public Accounts Committee (2005-2006) in the twenty-third report (Fourteenth Lok Sabha) on the proposal for review of Financial Limits to be observed in determining the cases relating to 'NEW SERVICE'/'NEW INSTRUMENT OF SERVICE' for reappropriation of funds (Annex), which has the concurrence of the C&AG, the following revised guidelines for re-appropriation of funds are hereby conveyed, in modification of this Ministry's Office Memorandum No. F.7 (15)-B(RA)/82 dated 13<sup>th</sup> April, 1982.

**2. Definition of the terms 'New Service'/'New Instrument of Service' and its application:**

- (i) 'New Service': As appearing in article 115(1)(a) of the Constitution of India, this has been held as referring 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': Refers to relatively large expenditure arising out of important expansion of an existing activity.
- (iii) 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. Further, the determination of these financial limits will be with reference to Primary Unit of Appropriation.
- (iv) 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 authorisation 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 in the immediate next session of Parliament. 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 4<sup>th</sup> 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.



**3. 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 CCA/FA of appropriate jurisdiction.

**4. 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, re-appropriation can be made, subject to report to Parliament.
- (ii) The 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 in the manner recommended by the Sixth Lok Sabha Committee on the Papers Laid on the Table already referred to in para 2(iv) of this OM. Such advances will be resumed to the Contingency Fund on enactment of Appropriation Act in respect of expenditure for the whole year.

**5. 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, however, expenditure on normal activities of Government (such as normal administrative expenditure - including that 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 fulfillment of Government guarantee on its invocation) are not attracted by the 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.

**6. 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 the specific point of doubt incorporating their Financial Adviser's views thereon. The decision taken by the Budget Division in the matter will be final.

**7. Conclusion:**

While agreeing to the revision of norms for re-appropriation of funds as annexed, the Public Accounts Committee in its twenty-third report (Fourteenth Lok Sabha) has concluded by stating as under:

"The committee also expects the Financial Advisers of the Ministries/Departments to ensure that there is no violation in implementation of the said revised norms for re-appropriation of funds and any slackness in complying with the said norms is strictly dealt with".

**8. Hindi version will follow.**

*Dakshita Das*  
(Dakshita Das)  
Director (Budget)

To,

1. All Ministries/Departments of the Government of India
2. Financial Commissioner (Railways), Financial Adviser (DS), Member Finance (Telecom) and all other Financial Advisers.
3. Finance Secretaries of Union Territory Administrations (Chandigarh, Andaman and Nicobar Islands, Dadra and Nagar Haveli and Lakshadweep).
4. Controller General of Accounts, Controller General of Defence Accounts and Chief Controllers of Accounts.

Copy forwarded for information to:

1. Lok Sabha Secretariat (PAC) Branch/Rajya Sabha Secretariat.
2. Comptroller and Auditor General of India and all Directors of Audit/Accountants General.
3. Finance Secretaries of all State and Union Territory Governments.

*Dakshita Das*  
(Dakshita Das)  
Director (Budget)

**Annex to Ministry of Finance O.M. No. F.1(23)-B(AC)2005 dated 25.05.2006**

**Financial limits to be observed in determining the cases relating to  
'NEW SERVICE/'NEW INSTRUMENT OF SERVICE'**

Nature of transaction	Limits upto which expenditure can be met by reappropriation of savings in a Grant subject to report to Parliament	Limits beyond which prior approval of Parliament is required for expenditure from the Consolidated Fund
1	2	3
<b>I. CAPITAL EXPENDITURE</b>		
<b>A. Departmental Undertakings</b>		
(i) Setting up a new undertaking, or taking up a new activity by an existing undertaking.	...	All cases
(ii) Additional investment in an existing undertaking	Above Rs.2.50 crore but not exceeding Rs. 5 crore.	Above Rs. 5 crore
<b>B. Public Sector Companies/Corporations</b>		
(i) Setting up of a new Company, or splitting up of an existing Company, or amalgamation of two or more Companies, or taking up a new activity by an existing Company		All cases
(ii) Additional investment in/loans to an existing company		
(a) Where there is no Budget Provision	Above Rs.50 lakhs but not exceeding Rs.1 crore	Above Rs. 1 crore
(b) Where Budget Provision exists for investment and/or loans		
Paid up capital of the Company		
(i) Upto Rs. 50 crore	20% of appropriation already voted or Rs.10 crore, whichever is less	Above 20% of appropriation already voted or Rs.10 crore, which ever is less.
(ii) Above Rs.50 crore	20% of appropriation already voted or Rs.20 crore, whichever is less	Above 20% of appropriation already voted or Rs.20 crore, which ever is less.
<b>C. All bodies or authorities within the administrative control/management of Central Government or substantially financed by the Central Government.</b>		
Loans	Upto 10% of the appropriation already voted or Rs.10 crore, whichever is less	More than 10% over the appropriation already voted by Parliament or Rs.10 crore, whichever is less
<b>Note:</b> Where a lumpsum provision is made for providing 'Loans' under a particular scheme, the details of substantial apportionment (10% of lumpsum or Rs. 1 crore, whichever is higher) should be reported to Parliament, in the case of lumpsum provision of loans to States, the State-wise distribution should be reported to Parliament.		

Nature of transaction	Limits upto which expenditure can be met by reappropriation of savings in a Grant subject to report to Parliament	Limits beyond which prior approval of Parliament is required for expenditure from the Consolidated Fund
1	2	3
<b>D. Expenditure on new Works (Land, Buildings and/or Machinery)</b>	Above Rs.50 lakhs but not exceeding Rs. 2.5 crore or not exceeding 10% of the appropriation already voted, whichever is less.	Above Rs.2.5 crore or above 10% of the appropriation already voted.
<b>II REVENUE EXPENDITURE</b>		
<b>E. Grants-in-aid to any body or authority</b>	...	All cases
<i>Note: Where a lumpsum provision is made for providing grants-in-aid under a particular scheme, the details of substantial apportionment (10% of lumpsum or Rs. 1 crore, whichever is higher) should be reported to Parliament. In the case of lumpsum provision of grants to States, the State-wise distribution should be reported to Parliament.</i>		
<b>F. Subsidies</b>		
(i) New Cases	...	All cases
(ii) Enhancement of provision in the existing appropriation	Upto 10% of the appropriation already approved by the Parliament or Rs.10 crore, whichever is less	More than 10% of the appropriation already voted by Parliament or Rs.10 crore, whichever is less
Payments against cess collections	Limits as applicable to grants-in-aid to statutory or public institutions will apply	All cases
New Commissions or Committees of Enquiry	...	Above Rs.20 lakhs (total expenditure)
<b>G. Write off of Government loans</b>	Above Rs.50,000 but not exceeding Rs.1 lakh (individual cases)	Above Rs.1 lakh (individual cases)
<b>H. Other cases of Government expenditure</b>	Each case to be considered on merits.	
<b>I. Posts</b>  <b>Railways</b>  <b>Defence</b>	The aforesaid limits, including those relating to Works expenditure, will also apply to these Departments subject to considerations of security in the case of Defence	The aforesaid limits, including those relating to Works expenditure, will also apply to these Departments subject to considerations of security in the case of Defence Services Estimates.
<i>Note 1: For investment in Ordnance Factories, the limit of Rs.5 crore mentioned in item A (ii) will be applicable with reference to investment in all the factories as a whole.</i>		
<i>Note 2: Civil Works, which do not form part of any project of the departmental undertakings (Ordnance Factories) should be treated as ordinary Defence works. As such, prior approval of Parliament will be necessary if the cost of individual works exceeds Rs.2.5 crore and in cases where the individual works cost Rs.50 lakhs or more but not exceeding Rs.2.5 crore, a report to Parliament will be required. A list of such works should, however, be supplied to Director of Audit, Defence Services.</i>		

Ministry of Finance  
Department of Economic Affairs  
( Budget Division )

ANNEXURE-G  
(see Para 11)

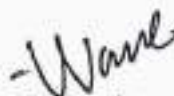
New Delhi,  
21.5.2012.

**OFFICE MEMORANDUM**

**Subject:** Clarification on the Financial Limits to be observed in determining cases relating to 'New Service'/'New Instrument of Service'.

The undersigned is directed to invite attention to this Ministry's O.M. issued vide letter No.1(23)-B(AC)/2005 dated 25.5.2006, wherein the revised guidelines on financial limits to be observed in determining cases relating to 'New Service' (NS) / 'New Instrument of Service' (NIS) were prescribed, and to state that there has been lack of clarity at Ministry/Department level while determining the cases of NS/NIS on augmentation of funds under the object heads 'Grants-in-aid', 'Subsidies' and 'Major Works'. It is observed that Ministries/Departments, in some cases, have failed to obtain the prior approval of Parliament through Supplementary Demands for Grants whenever funds are augmented through re-appropriation of funds leading to avoidable objection from Audit. With the addition of new object heads like 'Grants for creation of capital assets', 'Grants-in-aid-Salaries', it has become necessary to issue a circular clarifying/amplifying the following:

- 'Grants in aid': Any augmentation under the object head 'Grants-in-aid' through re-appropriation of savings within the same section of grant requires prior approval of Parliament through Supplementary Demands for Grants *except in cases of Grants to States and Union Territory Governments on existing schemes*. Cases requiring augmentation of funds, arising out of reclassification of expenditure, from 'Grants-in-aid General', 'Grants for creation of capital assets' and 'Grants-in-aid-Salaries' under the same scheme also require the prior approval of Parliament.
- 'Subsidies': All cases for augmentation of funds (through either re-appropriation of funds or additionality) under the object head 'subsidies' require prior approval of the Parliament through supplementary demands for grants, without any exemption.
- 'Major Works': A view is being held in some instances that the financial limits prescribed in column 3 against item 'D- Expenditure on New Works (Land, Buildings and/or Machinery)' in Annex to this Ministry's O.M. issued under letter No.F.1(23)-B(AC)/2005 dated 25.5.2006 are applicable to cases of 'New Works' only. This view is incorrect in view of the fact that column 3 also mentions about the augmentation of funds by above ₹ 2.5 crore or 10% of the appropriation already voted with the prior approval of the Parliament. Thus, the words 'appropriation already voted' refer to the existing on-going works and hence the financial limits prescribed under column 3 against item D- Expenditure on New Works (Land, Buildings and/or Machinery) are equally applicable to cases relating to existing works and attract provisions of 'New Instrument of Services'. It is therefore clarified that all cases relating to augmentation of funds under object head 'Major Works' would require prior approval of the Parliament in case the augmentation is above ₹ 2.5 crore or above 10% of the appropriation already voted irrespective of the fact that the augmentation is for 'New' Works or for the existing works.

  
( N.M.Jha )

Director (Budget)

All FAs/CCAs of Ministries/Departments.

JS(PF.I)/JS(PF.II)/JS(Pers) of Department of Expenditure for information.

**F.No. 2/11/2015-FRBM  
Ministry of Finance  
(Budget Division)**

**ANNEXURE-H**  
(see Para 14.1)

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)I2003 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)



ANNEXURE - I  
[see Para 2.5.12, 15.4 (xiii)  
and 16.1]

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 21<sup>st</sup> (or next working day if 21<sup>st</sup> is a holiday) and 25<sup>th</sup> (or next working day if 25<sup>th</sup> 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 17<sup>th</sup> (or next working day of 17<sup>th</sup> is a holiday) and 25<sup>th</sup> (or next working day if 25<sup>th</sup> is a holiday) in these months.

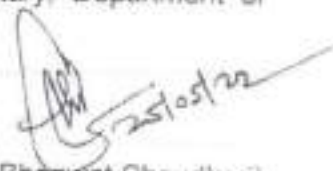
**Dates for these big releases of  $\geq$  ₹ 500 crore shall be annexed to the MEP/QEP.**

- 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 23<sup>rd</sup> March, 2022 and the OM of even no. dated 28<sup>th</sup> 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 9<sup>th</sup> 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.

New Delhi, dated the 5<sup>th</sup> 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

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 5<sup>th</sup> 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 5<sup>th</sup> 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.3/6/2017-BPC&T**  
**Ministry of Finance**  
**Department of Economic Affairs**  
**(Bilateral Cooperation Division)**

ANNEXURE-L  
 (see Para 5.4)

North Block, New Delhi  
 Dated the 5<sup>th</sup> 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 level<sup>1</sup>, 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.

<sup>1</sup> 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.



F.No. 42(02)/PF-II/2014  
Government of India  
Ministry of Finance  
Department of Expenditure  
[PFC-I Division]  
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North Block, New Delhi  
Dated: 8<sup>th</sup> December, 2020

OFFICE MEMORANDUM

**Subject: Continuation of schemes beyond 31<sup>st</sup> March, 2021 – instructions regarding.**

Reference is invited to this Department's OM No. 42(02)/PF-II/2014 dated 23<sup>rd</sup> February, 2017 on the subject of continuation of schemes beyond 12<sup>th</sup> 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 14<sup>th</sup> Finance Commission period came to an end on 31-03-2020; however, as the final report of the 15<sup>th</sup> Finance Commission was awaited at that time, DoE vide its OM No. 42(02)/PF-II/2014 dated 10<sup>th</sup> January, 2020 approved an interim extension to all ongoing schemes till 31-03-2021 or till the date of recommendations of 15<sup>th</sup> 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 schemes<sup>1</sup> 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 schemes<sup>2</sup>, 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 5<sup>th</sup> 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.

<sup>1</sup> 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.

<sup>2</sup> 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, Sagamala 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 orders<sup>3</sup> 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.

<sup>3</sup> DoE's OM No.24(35)/PF-II/2012 dated 5<sup>th</sup> August, 2016 regarding Appraisal and Approval of Public Funded Schemes and Projects, NITI Aayog's OM No. O-11013/02/2015-CSS&CMC dated 17<sup>th</sup> 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 10<sup>th</sup> 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 15<sup>th</sup> 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 GoI, even schemes with positive evaluation reports may in some cases have to be discontinued.)
- xxi. Recommendations of 15<sup>th</sup> 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 14<sup>th</sup> 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 31<sup>st</sup> 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](mailto: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 4<sup>th</sup> 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 airmail*



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 amsd*

(52)

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).

Hema 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?

*H. Jaiswal*

(50)

(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.

*Syairah*

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?

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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.66(13)/PFC-II/2022  
Government of India  
Ministry of Finance  
Department of Expenditure  
\*\*\*\*\*

**ANNEXURE - O**  
**(see Para 3.5)**

North Block, New Delhi  
1<sup>st</sup> August, 2023

**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 by 28<sup>th</sup> August, 2023: -

*gave* (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.

*DIR (HW)* (ii) In case of any scheme which has been approved by the Competent Authority and requires to be approved in the ECL module.

(iii) 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.

(iv) In case of any new scheme which is under process of requisite approval /formulation but will require funds in the FY 2024-25.

(v) In case of any issue other than stated in the above points, DoE may be intimated for the same.

3. Information in respect of the Schemes (Central Sector as well as Centrally Sponsored Schemes), as mentioned above, may be provided in the format attached at Annexure-I to the concerned nodal officers given at Annexure-II.

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

*Hema Jaiswal*  
16/08/2023  
(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 for information to: -**

1. Additional Secretary (PF-S), PF-States, D/o Expenditure
2. Additional Secretary (Budget Division), D/o Economic Affairs
3. Joint Secretary (PFC-I), PFC-I Division, D/o Expenditure
4. Joint Secretary (PFC-II), PFC-II Division, D/o Expenditure
5. E-office for internal circulation

**Annexure-I****Name of the Department:**

S.No.	Name of the Scheme	Whether IPA of DoE obtained (Yes/No)	Competent Authority for approval (EFC/SFC/PIB/ DIB or Cabinet)	Total Outlay approved/ proposed (Rs. In Cr)	Approved duration of the Scheme



**Annexure-II**

SI No	Officer's Name	Designation	Telephone No.	Office Address	Email Address	Ministry/Department
1.	Shri Vijay Kumar Sinha	JS (PFC-II)	23093819	Room No. 162, North Block	<a href="mailto:sinha.vijay@nic.in">sinha.vijay@nic.in</a>	<ul style="list-style-type: none"> <li>• M/o Communications [D/o of Posts, D/o Telecommunications]</li> <li>• M/o Culture</li> <li>• M/o Electronics &amp; Information Technology (Meity)</li> <li>• M/o Health &amp; Family Welfare [D/o Health &amp; Family Welfare, D/o Health Research / ICMR], Pharmaceuticals.</li> <li>• M/o Women &amp; Child Development</li> <li>• M/o Textiles</li> <li>• M/o Home Affairs</li> <li>• M/o Commerce &amp; Industry [ D/o Commerce, D/o Industrial Policy &amp; Promotion]</li> <li>• Department of Pharmaceuticals</li> <li>• M/o Heavy Industries [ D/o Heavy Industries ]</li> <li>• M/o AYUSH</li> <li>• M/o Law and Justice</li> </ul>
2.	Ms. Swayamprava Pani	Director (PFC-I)	23092668	Room No. 225C, North Block	<a href="mailto:swayamprava.pani@nic.in">swayamprava.pani@nic.in</a>	<ul style="list-style-type: none"> <li>• Ministry of External Affairs</li> <li>• Ministry of Environment, Forests &amp; Climate Change</li> <li>• M/o Finance [D/o Expenditure, D/o Economic Affairs, D/o Financial Services, D/o Revenue, D/o Investment &amp; Public Asset Management, D/o Public Enterprises]</li> </ul>

						<ul style="list-style-type: none"> <li>• Ministry of Information &amp; Broadcasting</li> <li>• Ministry of Panchayati Raj</li> <li>• Ministry of Rural Development(including Land Resources)</li> <li>• Ministry of Planning (NITI Aayog)</li> </ul>
3.	Shri L.K. Trivedi	Director (PFC-I)	23093315	Room No. 264C, North Block	<a href="mailto:lk.trivedi@nic.in">lk.trivedi@nic.in</a>	<ul style="list-style-type: none"> <li>• Ministry of Chemicals &amp; Fertilisers [D/o Chemicals &amp; Petrochemicals, D/o Fertilisers]</li> <li>• Railways &amp; Metro</li> <li>• Ministry of Road Transport &amp; Highways</li> <li>• Ministry of New &amp; Renewable Energy</li> <li>• Ministry of Petroleum &amp; Natural Gas</li> <li>• Ministry of Power</li> <li>• National Clean Energy &amp; Energy Fund (NCEEF)</li> </ul>
4.	Shri Prateek Kumar Singh	Director (PFC-I)	23094961	Room No.76, North Block	<a href="mailto:Prateeks.98@gov.in">Prateeks.98@gov.in</a>	<ul style="list-style-type: none"> <li>• M/o Agriculture, Cooperation &amp; Farmers Welfare [Department of Agriculture Cooperation &amp; Farmers Welfare, D/o Agricultural Research &amp; Education(DARE/ICAR), Department of Animal Husbandry, Dairying and Fisheries]</li> <li>• M/o Development of North East Region</li> <li>• M/o Science &amp; Technology</li> <li>• M/o Consumer Affairs, Food &amp; Public Distribution (Department of Consumer Affairs, Department of Food &amp; Public Distribution)</li> <li>• M/o Food Processing Industries</li> </ul>

5.	Shri P.Parthiban	Deputy Secretary (PFC-I)	23093109	Room No.167-B, North Block	<a href="mailto:p.parthiban@ias.nic.in">p.parthiban@ias.nic.in</a>	<ul style="list-style-type: none"> <li>• Ministry of Corporate Affairs</li> <li>• Ministry of Housing and Urban Affairs (including metro projects)</li> <li>• Ministry of Coal</li> <li>• Ministry of Jal Shakti</li> <li>• Ministry of Shipping</li> <li>• Ministry of Mines</li> <li>• Ministry of Civil Aviation</li> <li>• Direct Benefit Transfer (DBT)</li> </ul>
6.	Shri Divyansh Shukla	DD (PFC-II)	23095640	Room No. 80, North Block	<a href="mailto:shukla.divyansh@gov.in">shukla.divyansh@gov.in</a>	<ul style="list-style-type: none"> <li>• M/o Education [DoSEL and DHE]</li> <li>• M/o Personnel, Public Grievances &amp; Pensions</li> <li>• M/o Tourism</li> <li>• M/o Statistics &amp; Programme Implementation</li> <li>• M/o Social Justice &amp; Empowerment [D/o Social Justice &amp; Empowerment, D/o Empowerment of Persons with Disabilities]</li> <li>• M/o Steel</li> <li>• M/o Small &amp; Medium Enterprises</li> <li>• M/o Labour &amp; Employment</li> <li>• M/o Minority Affairs</li> <li>• M/o Skill Development &amp; Entrepreneurship</li> <li>• M/o Tribal Affairs</li> <li>• M/o Youth Affairs &amp; Sports [D/o Sports and D/o Youth Affairs]</li> <li>• M/o Parliament Affairs</li> </ul>



ANNEXURE - P  
(see Para 13.8)

No.AAAD/Coord/Receipt Budget/2021-22  
Government of India  
Ministry of Finance (DEA)  
Aid, Accounts & Audit Division  
5<sup>th</sup> Floor, B Wing, Janpath Bhawan, New Delhi

Dated 12<sup>th</sup> 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](http://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 1<sup>st</sup> October to 10<sup>th</sup> of October each year as an annual budget exercise.

For further clarifications please visit website [caaa.gov.in](http://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



# भारत का राजपत्र The Gazette of India

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असाधारण  
EXTRAORDINARY

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

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NEW DELHI, FRIDAY, DECEMBER 16, 2022/AGRAHAYANA 25, 1944

वित्त मंत्रालय

(व्यय विभाग)

अधिसूचना

नई दिल्ली, 16 दिसम्बर, 2022

**का.आ. 5895(अ).**—राष्ट्रपति, संविधान के अनुच्छेद 150 के साथ पठित अनुच्छेद 77 के खंड (3) के अनुसरण में, वित्तीय शक्तियों का प्रत्यायोजन नियम, 1978 में और संशोधन करने के लिए निम्नलिखित नियम बनाते हैं, अर्थात:-

1. (1) इन नियमों का संक्षिप्त नाम वित्तीय शक्तियों का प्रत्यायोजन (संशोधन) नियम, 2022 है।

(2) ये अप्रैल, 2023 की पहली तारीख से प्रवृत्त होंगे।

2. वित्तीय शक्तियों का प्रत्यायोजन नियम, 1978, जिसे इसमें इसके पश्चात् मूल नियम कहा गया है, में नियम, 8 के स्थान पर निम्नलिखित नियम रखा जाएगा, अर्थात:-

**“8. विनियोग की प्राथमिक यूनिटें**

(1) भारत व्यय के लिए अनुदान या विनियोग उस मानक उद्देश्य शीर्ष द्वारा वितरित किया जाता है, जिसके अधीन उसे लेख में लिया जाएगा तथा प्रत्येक ऐसा मानक उद्देश्य शीर्ष, जिसके सामने व्यय के लिए उपबंध अभिव्यक्त होता है, वह विनियोग की प्राथमिक यूनिट गठित करता है।

(2) इस प्राथमिक यूनिट के अंतर्गत मतदान किए गए और भारत दोनों प्रकार के व्यय के लिए उपबंध हो सकेगा और उस दशा में प्रत्येक की रकम अलग-अलग दर्शायी जाएगी।

(3) विनियोग या मानक उद्देश्य शीर्षों की प्राथमिक यूनिटें वे होंगी, जो नीचे सारणी में विनिर्दिष्ट की गई हैं:

## सारणी

क्र. सं.	क्र. सं.	उद्देश्य-शीर्ष	विवरण/परिभाषाएं
1	2	3	4
(क) राजस्व व्यय			
उद्देश्य-श्रेणी-I कर्मचारियों को प्रतिकर			
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 गणमान्य व्यक्तियों की परिलब्धियां और भत्ते, सत्कार भत्ता तथा विभागीय कैदी 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 फीस की प्रतिपूर्ति, राशन भत्ता, नकद में दिए जाने वाले राशन की लागत, निर्वाचन-क्षेत्र 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, स्प्लिट 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 अधीन 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 फीस और प्रशिक्षण/ कार्यशालाओं में भाग लेने के लिए आकस्मिक खर्च सामग्री, आदि शामिल होंगे, परंतु इसमें घरेलू या विदेश यात्रा खर्च, पर किया गया खर्च शामिल नहीं होगा।
उद्देश्य-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 पेंशनिक फायदे शामिल होंगे। इसमें सेवा निधि अंशदान और अंशदायी भविष्य निधि में किया गया अंशदान, सेवानिवृत्ति या मृत्यु, सेवा समाप्ति, आदि के समय छुट्टी के बदले नकद भुगतान भी 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।

क्र.सं.	क्र.सं.	उद्देश्य-शीर्ष	विवरण/परिभाषाएं
1	2	3	4
<b>उद्देश्य-श्रेणी III- वस्तु और सेवाएं</b>			
9	11	घरेलू यात्रा खर्च	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 स्थानान्तरण टीए भी शामिल होगा।
10	12	विदेश यात्रा का खर्च	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 व्यय 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 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 और सर्द मौसम प्रभार, कीटनाशक नियंत्रण, रिफ्रेशमेंट, पुस्तकें और पत्रिकाएं, आदर-सत्कार व्यय जिसमें विदेशी शिष्टमंडल का आतिथ्य, उपहार एवं स्मृति चिह्न और कार्यालय द्वारा आयोजित सम्मेलन/कार्यशाला/ बैठकें शामिल होंगी तथा साथ ही अध्ययन सामग्री/किट, जलपान, अध्ययन दौरे आदि से संबंधित सभी व्यय शामिल होंगे। इसमें कार्यालय उपस्कर, फर्नीचर और फिक्स्चर की खरीद भी शामिल होंगे जो सरकार द्वारा समय-समय पर यथाविनिश्चित सीमा (एक लाख रुपए या तीन वर्ष की उपयोगी जीवनावधि, इनमें से कोई एक) से अधिक नहीं होंगे। सरकार द्वारा समय-समय पर यथाविनिश्चित की गई समय-सीमा से अधिक के कार्यालय उपस्कर तथा फर्नीचर और फिक्स्चर को 'मशीनरी एवं उपस्कर' और 'फर्नीचर तथा फिक्स्चर' नामक सुसंगत वस्तु शीर्ष के अधीन 'पूँजीगत' व्यय के रूप में वर्गीकृत किया जाना चाहिए। तथापि, इसके उपयोग (कार्यालय या अन्यथा) के बावजूद यानों की खरीद को 'मोटर यान' नामक सुसंगत 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 से भिन्न गैर-आवासीय या आवासीय या अन्य संरचनाओं) के किराए, नगरपालिका दरें और कर तथा किराए पर ली गई भूमि और भवनों के लिए पट्टा प्रभार, जिसका स्वामित्व सरकार को अंतरणीय नहीं है, का व्यय शामिल होगा। तथापि, भूमि और भवनों के लिए पट्टा प्रभार, जिसका स्वामित्व सरकार को अंतरणीय है, को 'भूमि' और 'भवन एवं संरचनाएं' नामक सुसंगत 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 व्यय शामिल होगा।
14	16	मुद्रण और प्रकाशन	इसमें कीमती सामान, लेखापरीक्षा और लेखा रिपोर्टों, फॉर्म, स्टेशनरी, कार्यालय कोड, मैनुअल और अन्य दस्तावेज, ई-बुक्स, ई-मैगजीन, डिजीटल छपाई, पेन ड्राइव, सीडी, आदि, सहित समाचार-पत्र और मैगजीन की छपाई पर होने वाला व्यय 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,



क्र.सं.	कोड	उद्देश्य-शीर्ष	विवरण/परिभाषाएं
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			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 प्रभार भी शामिल होगा, जिसका स्वामित्व सरकार को अंतरणीय नहीं है। तथापि, उपस्कर और अन्य मदों के लिए पट्टा प्रभार, जिसका स्वामित्व सरकार को अंतरणीय है, को संबंधित वस्तु शीर्षों के अधीन 'पूँजीगत व्यय' के रूप में वर्गीकृत किया जाएगा।
16	19	डिजिटल उपकरण	इसमें हार्डवेयर और सॉफ्टवेयर की खरीद या विकास, जहां व्यक्तिगत मद की लागत सरकार द्वारा समय-समय पर यथाविनिश्चित 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 व्यय शामिल होंगे। तथापि, यह सीमा प्रिंटर के लिए टोनर और कार्टेज जैसी उपभोग्य सामग्रियों पर लागू नहीं होगी, जिन्हें राजस्व व्यय के अधीन वर्गीकृत किया गया है।
17	21	सामग्री और आपूर्तियां	इसमें विभिन्न प्रकार की आपूर्तियों, सामग्री और भंडार, आदि, चिकित्सा आपूर्तियां, कृषि आपूर्तियां, पशुधन आपूर्तियां, सफाई सामग्रियां, अस्पताल औषधियां और दवाएं, पशु औषधि, रसायन तथा 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 और 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 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 विक्री और मुद्रण के लिए अभिकर्ताओं 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 किए गए डीजल जेनसेट, आदि, के रखरखाव तथा संचालन 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 विधिक सेवाएं, परामर्श फीस, लेखा-परीक्षा फीस, शिक्षण और प्रशिक्षण फीस, 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 अभिकरणों को किया जाने वाला भुगतान/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 फिक्स्चर, अन्य कार्यात्मक उपयोग के लिए फर्नीचर और फिक्स्चर, यान (कार्यालय/ कार्यात्मक उपयोग के लिए मोटर यान और गैर-मोटर यान जैसे साइकिल, रिक्शा, छकड़ा-गाड़ी, ट्रॉली और नाव आदि), बुनियादी ढांचा परिसंपत्तियों (इसमें

क्र.सं.	क्र.सं.	उद्देश्य-शीर्ष	विवरण/परिभाषाएं
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			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 व्यय शामिल होगा), टूल और संयंत्र, हथियार और गोला-बारूद आदि जैसे उपकरणों की मरम्मत और रखरखाव (इसमें सभी रखरखाव संबंधी संविदा शामिल है) पर व्यय शामिल होंगे, लेकिन उन्नयन, मध्यावधि पुनर्वास, रेट्रोफिटिंग और/या रिक्डिशनिंग का व्यय शामिल नहीं होगा।
25	39	बैंक और अभिकरण प्रभार	इसमें बैंक सेवा प्रभार, अभिकरण प्रभार, एमडीआर प्रभार, बैंकों को प्रत्यक्ष लाभ अंतरण प्रभार और मौद्रिक संव्यवहार करने वाली सुविधा फीस के लिए अन्य कोई प्रभार शामिल होंगे।
26	40	अवार्ड और पुरस्कार	इसमें सरकार द्वारा प्रतिष्ठित व्यक्तियों और संगठनों को दिए जाने वाले अवार्ड और पुरस्कार शामिल होंगे।
<b>उद्देश्य श्रेणी IV – सहायता</b>			
27	31	सहायता अनुदान-सामान्य	इसमें वेतन से भिन्न भुगतान के लिए जारी सहायता अनुदान और पूंजीगत आस्तियों का सृजन भी शामिल होगा। इसमें कल्याण संबंधी क्रियाकलापों पर व्यय भी शामिल होगा।
28	32	अंशदान	इसमें सदस्यता से संबंधित अंतर्राष्ट्रीय या राष्ट्रीय संगठनों का दिए गए अंशदान शामिल होंगे। इसमें समग्र निधियों के लिए स्वायत्त निकायों या पीएसयू या पीएसबी में किए गए अंतरण 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 फायदाग्रहियों या व्यक्तियों को जारी की गई छात्रवृत्ति की रकम शामिल होगी।
31	35	पूंजीगत आस्तियों के सृजन के लिए अनुदान	इसमें पूंजीगत आस्तियों के सृजन 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।
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 अंतरित सहायता सामग्री और उपस्करों का मूल्य शामिल होगा। इसमें अनुदान प्राप्त करने वाले निकायों को वस्तु के रूप में दिए गए अनुदान भी शामिल होंगे।
<b>उद्देश्य श्रेणी V - विविध राजस्व व्यय</b>			
34	41	गुप्त सेवा व्यय	इसमें गुप्त सेवाओं पर व्यय शामिल होगा।
35	44	विनिमय से हानि	इसमें भारतीय रुपए में विदेशी मुद्रा के विनिमय की दर में अंतर के कारण होने वाली हानि शामिल होगी। विदेशी संसाधनों से प्राप्ति ऋण के समय विनिमय दर में अंतर के कारण होने वाली हानि और उसके भुगतान को भी इस वस्तु शीर्ष के अधीन विकलित किया जाएगा।
36	45	ब्याज भुगतान	इसमें पूंजी पर ब्याज का भुगतान और ऋणों पर छूट शामिल होगी।

क्र.सं.	कोड	उद्देश्य-शीर्ष	विवरण/परिभाषाएं
1	2	3	4
37	49	अन्य राजस्व व्यय	इसमें वैवैकिक अनुदान से भुगतान, अन्य छूट, फीस और जुर्माना, सीमा शुल्क प्रतिकर, प्रतिबद्धता प्रभार, उपहारों का नोशनल मूल्य, अधिकारियों के आवासों के लिए खरीदे गए या आपूर्ति किए गए समाचार-पत्रों की प्रतिपूर्ति तथा सरकारी कर्मचारियों के लिए ब्रीफकेस या महिलाओं के लिए पर्स की खरीद या प्रतिपूर्ति आदि शामिल हैं। अन्य कोई व्यय जिसे इन विनिर्दिष्ट वस्तु शीर्षों में से किसी के अधीन वर्गीकृत नहीं किया जा सकता, को इस शीर्ष में से विकलित किया जाएगा। इसमें उन योजनाओं, उप-योजनाओं या संगठनों का व्यय भी शामिल होगा जिन्हें अन्यत्र वर्गीकृत नहीं किया गया है।
<b>(ख) पूंजीगत व्यय (आस्तियां)</b>			
<b>उद्देश्य श्रेणी VI- गैर-वित्तीय आस्तियां (नियत और अमूर्त आस्तियां)</b>			
38	51	मोटर यान	इसमें सड़क पर चलने वाली बस, कार, ट्रक, मोटरसाइकिल जैसे मोटर यानों की खरीद, शामिल होगी चाहे उनका उपयोग जो भी हो।
39	52	उपस्कर और औजार	इसमें मशीनरी तथा यंत्र (मोटर यान और आईसीटी उपस्कर से भिन्न), बिजली और इलेक्ट्रॉनिक उपस्कर, चिकित्सा उपस्कर, सटीक और ऑप्टिकल उपस्कर, घड़ी और क्लॉक, संगीत वाद्ययंत्र और खेल के सामान, आदि के, अलावा अन्य मशीनरी और उपस्कर की खरीद, आदि 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, जैसे 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 हो, 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, प्रकाश स्तंभ, आश्रय आदि, सार्वजनिक स्मारक जैसे प्रतिमाएँ, सार्वजनिक स्थानों पर स्थापित फव्वारे और भूमि सुधार शामिल होंगे।
42	73	अवसंरचनात्मक आस्तियां	इसमें सड़कें, पुल, सुरंगें, सिंचाई परियोजनाएं, विद्युत परियोजनाएं, खेल अवसंरचना, जल और सीवेज परियोजनाएं, रेलवे आस्तियां, जहाजों, पत्तनों, उपग्रहों, उपग्रह प्रक्षेपण यान, विमानपत्तनों, वायुयानों, मोटर नौकाएं, रेलवे लोकोमोटिव और रोलिंग स्टॉक, अन्य अवसंरचनात्मक परियोजनाएं (केबल लाइनें, सीवेज सिस्टम, वर्षा जल संचयन, सौर प्रणाली, दूरसंचार टॉवर, पारेषण लाइनें और बिजली टॉवर, आदि) जैसी अवसंरचनात्मक आस्तियों की खरीद शामिल होगी।
43	74	फर्नीचर और फिक्स्चर	इसमें कार्यालय उपयोग और कार्यात्मक उपयोग के लिए श्रेयोल्ड सीमा से अधिक फर्नीचर और फिक्स्चर की खरीद पर व्यय (एक लाख रुपए से अधिक या उपयोगी जीवन के तीन 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 आस्तियों और एन.ई.सी. का	इसमें 1/- रुपए के नाममात्र मूल्य पर आस्तियां रजिस्टर में मान्यता-प्राप्त और अभिलिखित विरासत आस्तियों का पुनर्वास, जीर्णोद्धार, रेस्टोफिटिंग और उन्नयन शामिल होगा जो 'अन्यत्र वर्गीकृत नहीं' है। इसमें ललित कला तथा सांस्कृतिक और पुरातात्विक महत्व की वस्तुओं की

क्र.सं.	क्र.सं.	उद्देश्य-शीर्ष	विवरण/परिभाषाएं
1	2	3	4
		<b>उन्नयन/खरीद</b>	खरीद पर व्यय भी शामिल होगा।
46	77	<b>अन्य नियत आस्तियां</b>	इसमें पुस्तकालय की पुस्तकें और प्रकाशन, वृक्ष, फसलें और पौधे जैसी अन्य नियत आस्तियों की खरीद शामिल होगी, जिनका प्राकृतिक विकास और पुनर्जनन संस्थागत यूनिटों के सीधे नियंत्रण में होता है, गैर-मोटर यान, जैसे, साइकिल, रिक्शा, छकड़ा, ट्रॉली, नाव आदि।
47	78	<b>भूमि</b>	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 स्वामित्व अधिकार का प्रयोग किया जा सकता है।
48	79	<b>भूमि से भिन्न गैर-उत्पादित आस्तियां</b>	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 यूनिटों के प्रत्यक्ष नियंत्रण, उत्तरदायित्व और प्रबंधन के अधीन नहीं है जैसे अछूते जंगल और मत्स्य पालन जिनका व्यावसायिक रूप से शोषण किया जा सकता है।
49	80	<b>अमूर्त आस्तियां</b>	इसमें कॉपी राइट, पेटेंट, साख, बौद्धिक संपदा, आदि, पर किया गया व्यय शामिल होगा।
<b>उद्देश्य श्रेणी VI- वित्तीय आस्तियां</b>			
50	54	निवेश	इसमें सरकार द्वारा शेयरों की खरीद और इक्विटी पर किया गया निवेश, प्रतिभूतियों में निवेश, सावधि और टर्म डिपॉजिट में निवेश तथा 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।
<b>(ग) - लेखा समायोजन</b>			
<b>उद्देश्य श्रेणी VII- लेखा समायोजन</b>			
55	43	उच्चतम	इसमें लेखा के अंतिम शीर्ष के अधीन समायोजन के लिए पूर्ण व्यौरे के अभाव में उच्चतम शीर्षों के अधीन रखी गई रकम शामिल होगी।
56	61	अवक्षयण	इसमें वाणिज्यिक विभागों द्वारा आस्तियों पर लगाया गया अवक्षयण शामिल होगा।
57	62	आरक्षितियां	इसमें भंडार के प्रावधान शामिल होंगे।
58	63	अंतर लेखा अंतरण	इसका उपयोग एक शीर्ष से दूसरे शीर्ष में रकम के अंतरण के लिए किया जाएगा।

क्र.सं.	क्र.सं.	उद्देश्य-शीर्ष	विवरण/परिभाषाएं
1	2	3	4
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।
टिप्पणी: आस्तियों के सुधार या उन्नयन पर व्यय, जिसमें आस्तियों का पुनर्वास, पुनरुद्धार, पुनर्निर्धारण और भूमि, भवन, उपस्कर और अन्य गैर-वित्तीय आस्तियों का पट्टा प्रभार शामिल हैं, जिसका स्वामित्व सरकार को अंतरणीय होगा, को संगत आस्तियों के सामने वस्तु शीर्ष वर्ग - पूंजीगत व्यय (आस्ति) में बुक किया जाएगा।			

(4) वित्त मंत्रालय, उप-नियम (3) के अधीन सारणी में विनिर्दिष्ट प्राथमिक यूनिटों में कोई अन्य प्राथमिक यूनिट जोड़ सकेगा या ऐसी यूनिटों का पूर्णतः एक भिन्न सेट विहित कर सकेगा।

(5) अनुदान की विस्तृत मांग तैयार करने के लिए संख्यात्मक संहिताकरण के संबंध में भारत सरकार के विभाग निम्नलिखित को ध्यान में रखेंगे, अर्थात् :-

(i) अनुदान की विस्तृत मांगों में वर्गीकरण के स्तरों की संख्या नीचे सारणी में इंगित की गई मानक छह स्तरों की होंगी:

क्र.सं. (1)	शीर्ष का प्रकार (2)	संहिताकरण (3)
1.	मुख्य शीर्ष	- 4 अंक (प्रकार्य)
2.	उप-मुख्य शीर्ष	- 2 अंक (उप-प्रकार्य)
3.	लघु शीर्ष	- 3 अंक (कार्यक्रम)
4.	उप-शीर्ष	- 2 अंक (योजना)
5.	विस्तृत शीर्ष	- 2 अंक (उप-योजना)
6.	उद्देश्य-शीर्ष	- 2 अंक (विनियोग या उद्देश्यशीर्ष की प्राथमिक यूनिट)

(ii) संघ और राज्यों के लिए महालेखा नियंत्रक द्वारा मुख्य, उप-मुख्य, लघुशीर्षों, उप-शीर्षों तथा विस्तृत शीर्षों के लिए समनुदेशित संख्यात्मक संहिता संख्याएं अनुदान के लिए विस्तृत मांगों में अनुसरित की जाएंगी;

(iii) राजस्व और पूंजीगत व्यय में अंतर, शासकीय लेखा नियम, 1990 तथा सामान्य वित्तीय नियम, 2017 में दी गई परिभाषा के अनुसार होगा।

[फा. सं. 01(14)/2016-ई. II(क)]

अविनाश के. नीलांकर, उप सचिव

**टिप्पण :** मूल नियम भारत के राजपत्र का.आ. संख्यांक 2131 में तारीख 22 जुलाई, 1978 द्वारा प्रकाशित किए गए थे और तत्पश्चात् निम्नलिखित अधिसूचनाओं द्वारा संशोधित किए गए हैं:-

(i)	अधिसूचना	का.आ. 1187,	दिनांक 9.6.1979
(ii)	„	का.आ. 2942,	दिनांक 1.9.1979
(iii)	„	का.आ. 2611,	दिनांक 4.10.1980.
(iv)	„	का.आ. 2164	दिनांक 15.8.1981
(v)	„	का.आ. 2304,	दिनांक 5.9.1981.
(vi)	„	का.आ. 3073,	दिनांक 4.9.1982.
(vii)	„	का.आ. 4171,	दिनांक 11.12.1982.
(viii)	„	का.आ. 1314,	दिनांक 26.2.1983
(ix)	„	का.आ. 2502,	दिनांक 4.8.1984
(x)	„	का.आ. 22,	दिनांक 5.1.1985.
(xi)	„	का.आ. 1958,	दिनांक 11.5.1985.
(xii)	„	का.आ. 3082,	दिनांक 6.7.1985.
(xiii)	„	का.आ. 3974,	दिनांक 24.8.1985.
(xiv)	„	का.आ. 5641,	दिनांक 21.12.1985.
(xv)	„	का.आ. 1548,	दिनांक 19.4.1986.
(xvi)	„	का.आ. 3183,	दिनांक 20.9.1986.
(xvii)	„	का.आ. 3787,	दिनांक 8.11.1986.
(xviii)	„	का.आ. 2508,	दिनांक 19.9.1987.
(xix)	„	का.आ. 3092,	दिनांक 7.11.1987.
(xx)	„	का.आ. 3581,	दिनांक 10.12.1988.
(xxi)	„	का.आ. 641,	दिनांक 17.3.1990.
(xxii)	„	का.आ. 1469,	दिनांक 26.5.1990.
(xxiii)	„	का.आ. 2173,	दिनांक 18.8.1990.
(xxiv)	„	का.आ. 3033,	दिनांक 17.11.1990.
(xxv)	„	का.आ. 3414,	दिनांक 22.12.1990.
(xxvi)	„	का.आ. 534,	दिनांक 28.2.1991.
(xxvii)	„	का.आ. 2235,	दिनांक 24.8.1991.
(xxviii)	„	का.आ. 547(ई)	दिनांक 24.7.1992.
(xxix)	„	का.आ. 466,	दिनांक 13.3.1993.
(xxx)	„	का.आ. 1292,	दिनांक 12.6.1993.
(xxxi)	„	का.आ. 685,	दिनांक 12.3.1994.
(xxxii)	„	का.आ. 1232,	दिनांक 28.5.1994.
(xxxiii)	„	का.आ. 1945,	दिनांक 13.8.1994.
(xxxiv)	„	का.आ. 2451,	दिनांक 24.9.1994.
(xxxv)	„	का.आ. 174,	दिनांक 28.1.1995.
(xxxvi)	„	का.आ. 670(अ),	दिनांक 30.9.1996.
(xxxvii)	„	का.आ. 665(अ),	दिनांक 5.8.1998.
(xxxviii)	„	का.आ. 1835	दिनांक 19.9.1998.

(xxxix)	„	का.आ. 2274,	दिनांक 14.8.1999.
(xxxx)	„	का.आ. 3054,	दिनांक 23.10.1999.
(xxxxi)	„	का.आ. 2946,	दिनांक 3.11.2001.
(xxxxii)	„	का.आ. 3661,	दिनांक 23.11.2002.
(xxxxiii)	„	एफ.1(11)-ई.॥(ए)/03	दिनांक 16.09.2003
(xxxxiv)	„	का.आ. 1970	दिनांक 14.7.2007
(xxxxv)	”	का.आ. 1370	दिनांक 29.5.2010
(xxxxvi)	”	का.आ. 3624	दिनांक 22.12.2012

### MINISTRY OF FINANCE

#### (Department of Expenditure)

#### NOTIFICATION

New Delhi, the 16th December, 2022

**S.O. 5895(E).**—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) These rules may be called the Delegation of Financial Powers (Amendment) Rules, 2022.
- (2) They shall come into force on and from the 1<sup>st</sup> day of April, 2023.
- 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**

Sl.No	Code	Object Head	Description / Definitions
(1)	(2)	(3)	(4)
<b>(A) Revenue Expenditure</b>			
<b>Object Class 1- Compensation to Employees</b>			
1.	01	<b>Salaries</b>	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	<b>Wages</b>	It will include wages of labourers and of staff at present paid out of contingencies.
3.	05	<b>Rewards</b>	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	<b>Medical Treatment</b>	It will include amount paid towards medical reimbursements / treatment of the Government employees/ pensioners.

Sr.No	Code	Object Head	Description / Definitions
(1)	(2)	(3)	(4)
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.
<b>Object Class II-Social Security of Employees</b>			
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.
<b>Object Class III - Goods and Services</b>			
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'.



Sr.No	Code	Object Head	Description / Definitions
(1)	(2)	(3)	(4)
12.	14	<b>Rent, Rates and Taxes for Land and Buildings</b>	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	<b>Royalty</b>	It will include expenses on royalties on patents, designs, trademarks, print, publishing, music, etc.
14.	16	<b>Printing and Publication</b>	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	<b>Rent for others</b>	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	<b>Digital Equipment</b>	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	<b>Materials and Supplies</b>	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	<b>Arms and Ammunition</b>	It will include revenue expenditure on arms and ammunitions on police and other para-establishments.
19.	23	<b>Cost of Ration</b>	It will include expenditure on procurement of ration provided to police and central armed police forces.
20.	24	<b>Fuels and Lubricants</b>	It will include expenditure on petrol, oil, lubricants and other fuels like CNG, diesel, etc.
21.	26	<b>Advertising and Publicity</b>	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	<b>Minor civil and electric Works</b>	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	<b>Professional Services</b>	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,

Sr.No	Code	Object Head	Description / Definitions
(1)	(2)	(3)	(4)
			payments to other departments for services rendered, payment or expenses to agencies for conducting departmental examination.
24.	29	<b>Repair and Maintenance</b>	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	<b>Bank and Agency charges</b>	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	<b>Awards and Prizes</b>	It will include expenses on awards and prizes given by the Government to the eminent persons and organisations.
<b>Object Class IV- Aid and Assistance</b>			
27.	31	<b>Grants-in-aid - General</b>	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	<b>Contribution</b>	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	<b>Subsidies</b>	It will include subsidies released under various schemes of the Government.
30.	34	<b>Scholarships</b>	It will include the amount of scholarship released to various institutions or organisations or beneficiaries or individuals.
31.	35	<b>Grants for creation of Capital Assets</b>	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	<b>Grants-in-aid - Salaries</b>	It will include grants-in-aid released for payment of salaries.
33.	37	<b>Aid Material and Equipment</b>	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.
<b>Object Class V-Misc. Revenue Expenditure</b>			
34.	41	<b>Secret Service Expenditure</b>	It will include expenses on secret services.
35.	44	<b>Loss in Exchange</b>	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	<b>Interest Payments</b>	It will include payment of interest on capital and discount on loans.
37.	49	<b>Other</b>	It will include payment out of discretionary grant, other discounts, fees and fines,

Sr.No	Code	Object Head	Description / Definitions
(1)	(2)	(3)	(4)
		<b>Revenue expenditure</b>	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>(B) Capital Expenditure (Assets)</b>			
<b>Object Class-VI-Non-Financial Assets (Fixed and Intangible Assets)</b>			
38.	<b>51</b>	<b>Motor Vehicles</b>	It will include procurement of motor vehicles on road like buses, cars, trucks, motorcycles, irrespective of their usage.
39.	<b>52</b>	<b>Machinery and Equipment</b>	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.	<b>71</b>	<b>Information, Computer, Telecommunications (ICT) equipment</b>	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.	<b>72</b>	<b>Buildings and Structures</b>	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.	<b>73</b>	<b>Infrastructural Assets</b>	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.	<b>74</b>	<b>Furniture &amp; Fixtures</b>	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.	<b>75</b>	<b>Arms and Ammunitions (Capital)</b>	It will include procurement of arms and ammunitions of capital nature.
45.	<b>76</b>	<b>Upgradation Procurement of Heritage Assets and n.e.c.</b>	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.	<b>77</b>	<b>Other Fixed Assets</b>	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.

Sr.No	Code	Object Head	Description / Definitions
(1)	(2)	(3)	(4)
47.	78	<b>Land</b>	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	<b>Non-produced assets other than land</b>	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	<b>Intangible Assets</b>	It will include expenditure on copy right, patents, goodwill, intellectual property, etc.
<b>Object Class VI- Financial Assets</b>			
50.	54	<b>Investment</b>	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	<b>Loans and Advances</b>	It will include loans and advances given by the Government.
52.	56	<b>Repayment of borrowings</b>	It will include repayment of borrowings by the Government.
53.	57	<b>Subscription</b>	It will include subscriptions made by the Government of capital nature.
54.	60	<b>Other Capital expenditure</b>	It will include all other capital expenditure which cannot be classified any of the above capital object head.
<b>(C) - Accounting Adjustments</b>			
<b>Object Class VII-Accounting Adjustments</b>			
55.	43	<b>Suspense</b>	It will include the amount kept under suspense heads for want of complete details for adjustment under final head of account.
56.	61	<b>Depreciation</b>	It will include depreciation charged on the assets by commercial departments.
57.	62	<b>Reserves</b>	It will include the provisions of reserves.
58.	63	<b>Inter Account Transfers</b>	It will be used for transfer of amount from one head to another
59.	64	<b>Writes Off of Losses</b>	It will include write off of irrecoverable loans, trading losses.
60.	69	<b>Deduct Receipts</b>	It will include amounts paid from the receipt heads by adjusting as reduction in receipts.
61.	70	<b>Deduct Recoveries</b>	It will be operated to adjust the overpayments in reduction of expenditure.
<b>Note :</b> 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.

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

AVINASH K. NILANKAR, Dy. Secy.

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

- |         |              |                |                   |
|---------|--------------|----------------|-------------------|
| (i)     | Notification | No. S.O. 1187, | dated 9.6.1979    |
| (ii)    | „            | No. S.O. 2942, | dated 1.9.1979    |
| (iii)   | „            | No. S.O. 2611, | dated 4.10.1980.  |
| (iv)    | „            | No. S.O. 2164  | dated 15.8.1981   |
| (v)     | „            | No. S.O. 2304, | dated 5.9.1981.   |
| (vi)    | „            | No. S.O. 3073, | dated 4.9.1982.   |
| (vii)   | „            | No. S.O. 4171, | dated 11.12.1982. |
| (viii)  | „            | No. S.O.1314,  | dated 26.2.1983   |
| (ix)    | „            | No. S.O. 2502, | dated 4.8.1984    |
| (x)     | „            | No. S.O. 22,   | dated 5.1.1985.   |
| (xi)    | „            | No. S.O.1958,  | dated 11.5.1985.  |
| (xii)   | „            | No. S.O. 3082, | dated 6.7.1985.   |
| (xiii)  | „            | No. S.O. 3974, | dated 24.8.1985.  |
| (xiv)   | „            | No. S.O. 5641, | dated 21.12.1985. |
| (xv)    | „            | No. S.O.1548,  | dated 19.4.1986.  |
| (xvi)   | „            | No. S.O. 3183, | dated 20.9.1986.  |
| (xvii)  | „            | No. S.O. 3787, | dated 8.11.1986.  |
| (xviii) | „            | No. S.O. 2508, | dated 19.9.1987.  |
| (xix)   | „            | No. S.O. 3092, | dated 7.11.1987.  |

(xx)	„	No. S.O. 3581,	dated 10.12.1988.
(xxi)	„	No. S.O. 641,	dated 17.3.1990.
(xxii)	„	No. S.O. 1469,	dated 26.5.1990.
(xxiii)	„	No. S.O. 2173,	dated 18.8.1990.
(xxiv)	„	No. S.O. 3033,	dated 17.11.1990.
(xxv)	„	No. S.O. 3414,	dated 22.12.1990.
(xxvi)	„	No. S.O. 534,	dated 28.2.1991.
(xxvii)	„	No. S.O. 2235,	dated 24.8.1991.
(xxviii)	„	No. S.O. 547(E)	dated 24.7.1992.
(xxix)	„	No. S.O. 466,	dated 13.3.1993.
(xxx)	„	No. S.O. 1292,	dated 12.6.1993.
(xxxi)	„	No. S.O. 685,	dated 12.3.1994.
(xxxii)	„	No. S.O. 1232,	dated 28.5.1994.
(xxxiii)	„	No. S.O. 1945,	dated 13.8.1994.
(xxxiv)	„	No. S.O. 2451,	dated 24.9.1994.
(xxxv)	„	No. S.O. 174,	dated 28.1.1995.
(xxxvi)	„	No. S.O. 670(E),	dated 30.9.1996.
(xxxvii)	„	No. S.O. 665(E),	dated 5.8.1998.
(xxxviii)	„	No. S.O.1835	dated 19.9.1998.
(xxxix)	„	No. S.O. 2274,	dated 14.8.1999.
(xxxx)	„	No. S.O. 3054,	dated 23.10.1999.
(xxxxi)	„	No. S.O. 2946,	dated 3.11.2001.
(xxxxii)	„	No. S.O. 3661,	dated 23.11.2002.
(xxxxiii)	„	F.1(11)-E.II(A)/03	dated 16.09.2003
(xxxxiv)	„	No. S.O. 1970	dated 14.7.2007
(xxxxv)	„	No. S.O. 1370	dated 29.5.2010
(xxxxvi)	„	No. S.O. 3624	dated 22.12.2012