Let's start with a simple case:

$$HC = CE$$
, (1a)

or

$$C^T H = EC^T. (1b)$$

with orthonormality condition:

$$C^T C = I. (2)$$

We then get:

$$\frac{dH}{dR}C + H\frac{dC}{dR} = \frac{dC}{dR}E + C\frac{dE}{dR},\tag{3}$$

and

$$\frac{dC^T}{dR}C + C^T \frac{dC}{dR} = 0. (4)$$

The derivative coupling is

$$D = C^T \frac{dC}{dR} \,. \tag{5}$$

From Eq. 4 and 5 we can see that:

$$D^T + D = 0. (6)$$

Multiplying Eq. 3 by  $C^T$  from the left, we obtain:

$$C^{T} \frac{dH}{dR} C + C^{T} H \frac{dC}{dR} = C^{T} \frac{dC}{dR} E + C^{T} C \frac{dE}{dR}.$$
 (7)

Using Eq. 1b, we get:

$$C^{T} \frac{dH}{dR} C + EC^{T} \frac{dC}{dR} = C^{T} \frac{dC}{dR} E + C^{T} C \frac{dE}{dR}.$$
 (8)

Using definition Eq. 5 and orthonormality condition Eq. 2, the Eq. 8 simplifies:

$$C^{T} \frac{dH}{dR} C = \frac{dE}{dR} + DE - ED.$$
 (9)

The matrix X = DE - ED is symmetric with zero diagonal elements. Moreover, it has the following structure:

$$X = \begin{pmatrix} 0 & (E_1 - E_0)D_{01} & (E_2 - E_0)D_{02} & \dots \\ (E_1 - E_0)D_{01} & 0 & (E_2 - E_1)D_{12} & \dots \\ (E_2 - E_0)D_{02} & (E_2 - E_1)D_{12} & 0 & \dots \\ \dots & \dots & \dots & \dots \end{pmatrix}.$$
 (10)

On the contrary, the matrix  $\frac{dE}{dR}$  is diagonal.

Therefore, one can split the matrix  $C^T \frac{dH}{dR}C$  into diagonal matrix and symmetric matrix with all diagonal elements zero. In this way we can compute gradients and NACs as:

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$$\frac{dE_i}{dR} = \left(C^T \frac{dH}{dR}C\right)_{ii} = \sum_{a,b} \left(C^T\right)_{ia} \left(\frac{dH}{dR}\right)_{ab} C_{bi} = \sum_{a,b} \left(\frac{dH}{dR}\right)_{ab} C_{ai} C_{bi},$$
(11)

$$X_{ij} = (E_j - E_i)D_{ij} = \left(C^T \frac{dH}{dR}C\right)_{ij} \Rightarrow D_{ij} = \frac{1}{(E_j - E_i)} \sum_{a,b} \left(\frac{dH}{dR}\right)_{ab} C_{ai}C_{bj}.$$
(12)

Now let us consider more general case – non-orthogonal basis:

$$HC = SCE$$
, (13a)

or

$$C^T H = EC^T S. (13b)$$

with orthonormality condition:

$$C^T S C = I. (14)$$

We then get:

$$\frac{dH}{dR}C + H\frac{dC}{dR} = \frac{dS}{dR}CE + S\frac{dC}{dR}E + SC\frac{dE}{dR},\tag{15}$$

and

$$\frac{dC^{T}}{dR}SC + C^{T}\frac{dS}{dR}C + C^{T}S\frac{dC}{dR} = 0.$$
(16)

The derivative coupling is

$$D = C^{T} \frac{d}{dR} (SC). \tag{17}$$

From Eq. 16 and 17 we can see that:

$$\frac{dC^{T}}{dR}SC + D = 0, (18a)$$

$$C^T S \frac{dC}{dR} + D^T = 0. ag{18b}$$

Summing Eq. 18a and 18b and using Eq. 16, we get:

$$D + D^T = C^T \frac{dS}{dR} C. (19)$$

Multiplying Eq. 15 by  $C^T$  from the left, we obtain:

$$C^{T} \frac{dH}{dR} C + C^{T} H \frac{dC}{dR} = C^{T} \frac{dS}{dR} CE + C^{T} S \frac{dC}{dR} E + C^{T} S C \frac{dE}{dR}.$$
(20)

Using 13b and 14

$$C^{T} \frac{dH}{dR} C + EC^{T} S \frac{dC}{dR} = C^{T} \frac{dS}{dR} CE + C^{T} S \frac{dC}{dR} E + \frac{dE}{dR}.$$
(21)

Using Eq. 17

$$C^{T} \frac{dH}{dR} C + EC^{T} S \frac{dC}{dR} = DE + \frac{dE}{dR}.$$
 (22)

Using Eq. 18b:

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$$C^{T} \frac{dH}{dR} C - ED^{T} = DE + \frac{dE}{dR}.$$
 (23a)

or

$$C^{T} \frac{dH}{dR} C = \frac{dE}{dR} + DE + ED^{T}. \tag{23b}$$

Using Eq. 19, we get:

$$C^{T} \frac{dH}{dR} C = \frac{dE}{dR} + DE + E \left( C^{T} \frac{dS}{dR} C - D \right), \tag{24a}$$

or

$$C^{T} \left( \frac{dH}{dR} - E \frac{dS}{dR} \right) C = \frac{dE}{dR} + DE - ED . \tag{25}$$

The structure of the matrixes on the right-hand side is the same as in the orthogonal case, Eq. 9. The only difference is that one now has additional term in effective Hamiltonian matrix, due to non-orthogonality of the basis functions. Apparently, the Eq. 9 is recovered as the special case of Eq. 25, when S = I.