सत्यमेव जयते

Government of India

BUDGET CIRCULAR
2022-2023

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

F. No. 2(14)-B (D)/2021
Government of India
Ministry of Finance
Department of Economic Affairs
(Budget Division)

New Delhi, the 16th September, 2021

SUBJECT: BUDGET CIRCULAR 2022-23

The Budget Circular 2022-23, containing the formats, circulars and timelines relating to the submission of Union Budget related information to the Budget Division, Ministry of Finance, is attached.

2. All data shall be submitted on Union Budget Information System (UBIS). The Statement of Budget Estimates and the Demand for Grants, inter-alia, shall be generated from the UBIS. Hence, the correctness of the figures is to be ensured. The pre-budget/RE meetings will begin on the **12th October 2021**. All Financial Advisers should ensure that the necessary details related to these meetings contained in **Appendices I to VII** are entered in the RE Module of the UBIS. This data shall be the basis for pre-Budget discussions. Hard copies of the data along with specified formats may also be submitted to the Budget Division for cross-verification.

3. All Financial Advisers are requested to go through the Budget Circular carefully. Some of the new inclusions in the Circular relates to providing of information on important/ major/umbrella schemes and IEBR (Internal Extra Budgetary Resources). FAs shall ensure that SBEs of their Ministries/Departments shall be congruent to the Detailed Demand for Grants presented to Parliament.

4. Budget-making is a team exercise. I solicit your active co-operation for the successful completion of this exercise.

Joint Secretary (Budget)
Tele: 23092734
Email: jsbudget-dea@nic.in

To:

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

4. Comptroller and Auditor General of India (**C&AG**), 9, Deen Dayal Upadhyaya Marg, New Delhi-110124.

5. Controller General of Accounts (**CGA**); Controller General of Defence Accounts (CGDA).

Copy to:

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

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, Panaji.

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) N.I.C., Ministry of Finance, North Block, New Delhi.

11) The Manager, Government of India Press, Ring Road, Mayapuri, New Delhi, for action on Para 15.6 of the Budget Circular.

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F. No. 2(14)-B (D)/2021
Government of India
Ministry of Finance
Department of Economic Affairs
(Budget Division)

North Block

New Delhi, the 16th September, 2021

BUDGET CIRCULAR 2022-23

Guidelines for the Ministries/Departments for framing the Revised Estimates for 2021-22 and Budget Estimates for 2022-23 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 **Given** the special circumstances of this year, the basis of the final budgetary allocations will be overall fiscal position, and subject to that the absorptive capacity of the Ministry/Department. Using the trend in expenditure, approval of the schemes/ Projects by Competent authority, instructions related to continuation/extension of Public Funded Schemes issued vide O.M No. 42(2)/PF-II/2014 dated 9.2.2021 and committed expenditure, each Ministry would, project the requirements in the 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 taken by Secretary (Expenditure).

1.2 The Budget Estimates for 2022-23 will be provisionally finalized after Secretary (Expenditure) completes discussions with the Secretaries and Financial Advisers. Pre-Budget Meetings shall begin from **12th October, 2021** and shall continue till the second week of November, 2021.

1.3 Ceilings for all categories of expenditure, including Central Sector and Centrally Sponsored schemes will be discussed. Accordingly, the **RE 2021-22** and **BE 2022-23** for all categories of expenditure, and select schemes/projects, may be indicated separately for Revenue and Capital expenditure.

1.4 It is proposed to discuss the totality of the requirements of funds for various programmes and schemes, along with receipts of the Departments (viz. interest receipts, dividends, loan repayments, departmental receipts, receipts of Departmental Commercial Undertakings, etc.) during the pre-budget meetings chaired by Secretary (Expenditure). All the Ministries/Departments are required to submit details of all the Autonomous Bodies/implementing agencies for which a dedicated corpus fund has been created, clearly indicating the purpose, whether in Public Account, accumulated balances as on **31.03.2021**, annual expenditure for the last three years, and allocations made during the current FY. The reasons for their continuance and requirement of grant-in-aid support should be explained and why the same should not be wound up.

1.5 The details of NTR mobilization and the potential by the Ministry/Department shall be discussed during the pre-Budget meetings. Hence, Ministries/Departments are requested to come prepared for the discussions related to their NTR receipts **including arrears of Non tax revenue**. The indicative budget figures will be discussed on a net basis. The receipts of departmentally run commercial undertakings, which are netted against the gross

expenditure, will also be discussed in detail. The dates of discussions will be intimated separately. Financial Advisers may prepare the Budget and Expenditure Trends and Non-Tax Revenue for 2022-23 and forward the same to Budget Division along with **provisional SBEs by 8th October, 2021** positively.

1.6 For the Budget Estimates of 2022-23, the allocations will be finalized for the Establishment and Other Central government expenditures. For the Central Sector (CS) schemes and Centrally Sponsored Schemes (CSS), tentative ceilings would be discussed during the pre-budget meetings.

1.7 Consequent to pre-Budget meetings, the provisional ceilings for expenditure, finalised in these meetings, will be communicated to the Ministries/Departments. The Financial Advisers will ensure data entry in the UBIS (Union Budget Information System) on the basis of the ceilings communicated by the Budget Division. **The final ceilings will be decided separately by the Ministry of Finance latest by 15th January 2022, taking into account the resource assessment of the Government and the available fiscal space.** Data of BE 2022-23 shall be got entered by the Financial Advisers in UBIS within 2 days of the communication of final ceilings.

1.8 The estimates of revenue receipts, capital receipts and public account transactions should reach the Budget Division by due dates, which are mentioned in the table below.

Table: Due dates for rendition of estimates/information by Ministries/Departments to Budget Division, Department of Economic Affairs:

S. No.	Item	Due Date
1.	Preparation of provisional SBE 2022-23	8th October, 2021
2.	(a) Budget and Expenditure Trends in **2021-22**; (b) Draft paras for Budget Speech (along with financial implication)	8th October, 2021
3.	Non-Tax Revenue (with components) Trends in **2021-22** and Potential for **2022-23***	11th October, 2021
4.	Interest Receipts/Recoveries of Loans	11th October, 2021
5.	Capital Receipts (including Public Account transactions)	12th October, 2021
6.	Interest Payments	12th October, 2021
7.	Loans to Govt. Servants	12th October, 2021
8.	Disclosure Statements under FRBM	8th October, 2021
9.	Revenue Receipts	12th October, 2021
10.	Data Entry in UBIS related to RE ceilings (first SBE to be filled up and subsequently provisional DDG to be generated)	Within 2 days of communication of provisional ceilings.
11.	Data Entry in UBIS, related to Final ceilings and submission of hard copy of SBE	Within 2 days of communication of final ceilings
12	Submission of provisional SBE and DDG (generated from the UBIS)	17th December, 2021
13	Notes on Demand for Expenditure Budget of 2022-23	Within 1 day of rendition of SBE (Final)
14.	Material for Statements to be appended to Demands for Grants and Expenditure Profile	Within 3 days rendition of SBE (Final)

S. No.	Item	Due Date
15.	Appendices related to Statements of Expenditure Profile	Within 3 days rendition of SBE (Final)
16.	Estimates of GDP from CSO	By 7th January 2022
17	Submission of final DDG (in UBIS)	By 21st January 2022
18.	Outcome Budget (Final)/Outcome Output Monitoring Framework (OOMF)	Within 3 days rendition of SBE (Final)

* *enclose the receipt estimates also for review at the pre-Budget meetings.*

1.9 To eliminate delays, Ministries/Departments should make data-entry in the Union Budget Information System (**UBIS**) software and also forward a hard copy of these to the designated sections in the Budget Division indicated in **Appendix L & LI**. Hard copies will not be accepted unless data entry has been completed in UBIS. The communications should be sent by special messenger and not through the R & I Section of the concerned Ministry or to the R & I Section of the Ministry of Finance. *While providing the estimates to Budget Division, the forwarding authority may indicate his/her name, complete office address viz. Room No., name of the building etc., email and the telephone number (both landline and mobile number are must) in the forwarding letter.*

1.10 In so far as the **Department of Atomic Energy** and **Department of Space** are concerned, SBE may be forwarded to Budget Division as soon as the estimates are compiled, but not later than **11th October, 2021.**

1.11 Office of the Comptroller & Auditor General of India may send the SBE to Budget Division by **8th October, 2021**. These may be supported by item-wise actuals for 2020-21, as also actuals upto **30th September, 2021** against **BE 2021-22**.

1.12 **A List of Demands for Grants for the year 2022-23** 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 XLIX**. Also, **Appendix L** shows allocation of demands to the various sections of the Budget Division, Department of Economic Affairs.

II – Expenditure Budget

2. Instructions related to preparation of Budget and Expenditure Trends and material for Pre Budget Meetings:

2.1 Revised formats of various budget documents showing a break-up based on revenue and capital expenditure is being used since Budget 2017-18. In case of the SBE, the Central government expenditure has been classified into six broad categories indicated in the box 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 The description of the six categories mentioned above is given below:

(i) The **Establishment Expenditure** of the Centre will include all the establishment related expenditure of the Ministries/Departments. The budgetary proposals for this section will include establishment expenditure on attached and subordinate offices, on various heads related to establishment viz. salaries, medical expenses, wages, overtime allowances, foreign travel expenses, domestic travel expenses, office expenses, materials and supplies, publications, advertising and publicity, training, other administrative expenses, POL, cost of ration, clothing and tentage, professional services, rent rates and taxes, royalty, pensionary charges, rewards and minor works, motor vehicles, information technology etc.

(ii) The **Central Sector Schemes** will include all those schemes which are entirely funded and implemented by the Central Agencies viz. Ministries/Departments or various agencies of GoI such as the autonomous bodies and other special purpose vehicles. In some cases as an exception, and with the specific prior consent of Finance Ministry (Department of Expenditure) the central sector schemes may be allowed to be implemented through the concerned State implementing agencies. Exceptions to this general rule shall apply to those schemes where specific approval has been given by the Department of Expenditure. The transfer of funds in such cases will be done directly to the implementing agencies and not through the State treasuries.

(iii) The **Other Central Expenditure** will include provisions made for the Central expenditure on CPSUs, autonomous bodies etc. and other expenditure, such as Interest Payments (**see Demand No 39**), Repayment of Debt (**see Demand No. 40**), and contribution to international organizations etc. This includes interest payments, repayment of debt not covered in the category of schemes or establishment expenditure. In certain cases, such as ICAR, CSIR and Atomic Energy etc. which also implement some Central Sector schemes, the provision related to the schemes will be shown in the category of the central sector schemes.

(iv) The Centrally Sponsored Schemes on the other hand will include the schemes as reflected in Statement 4A of Expenditure Profile 2021-22 and also as approved by the Competent Authority during the year. Rationalizations of Centrally Sponsored Schemes, as issued by NITI Aayog vide OM No. O-11013/02/2015-CSS & CMC dated 17.8.2016 is placed at **Annexure-B**. Classification and fund sharing pattern of BADP and RURBAN Mission issued by Department of Expenditure as O.M. No. 66(01)/PF II/2015 dated 16.09.2016 is placed at **Annexure-A**. These schemes will be implemented by the State/UT governments with the sharing pattern as approved by the Government. The central share for the schemes will be routed entirely through the State/UT treasuries as grants in aid under various object heads, except in the case of Direct Benefit Transfers where the functional heads could be used. In such cases, a mapping of the allocations under centrally sponsored schemes not routed through State treasuries will be required to work out the total quantum of resource transfers to the States within the centrally sponsored schemes.

(v) The category **Finance Commission Transfers** will only come in the demand titled "Transfers to States" (**see Demand No. 42**) under the Department of Expenditure, Ministry of Finance.

(vi) The category **Other Transfers to States** will include all other transfers to state such as those made under National Disaster Relief Fund, Assistance to schemes under proviso (i) to Article 275(1) of the Constitution.

FAs may personally ensure that the expenditure categorization follows the above indicated classification.

2.3 The Financial Advisers of Ministries/Departments shall ensure the data entry in the UBIS and software would self-generate SBE formats. The Ministries/Departments shall cross check whether the SBE formats correspond to the instructions given below. They shall then submit the hard copies of SBEs in proper format to the respective sections in the Budget Division. For details on the specific formats and instructions while filling in Detailed Demand for Grants, Ministries/Departments may refer to Para 15 of this Circular.

2.4 While preparing the SBE, the following instructions should be strictly followed**:**

(i) In SBEs the schemes will be depicted, upto a maximum of four levels only as given below:

a. Umbrella Schemes

b. Schemes

c. Sub-Schemes

d. Component

(ii) All schemes would be categorised as either Centrally Sponsored Schemes or Central Sector Schemes. Allocation of one scheme would appear only at one place in the SBE. Accordingly, entries for allocation for North East and Sikkim should be done separately under each scheme and not as Lump-sum provision for N.E. and Sikkim as was done earlier.

(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) The 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 utilisation 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) The entries related to interest payments and re-payment of Principal of GoI fully service Bonds would need to 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 table below:

		Actual 2020-21		
IV	**Centrally Sponsored Schemes**	**Revenue**	**Capital**	**Total**
7.	*National Education Mission-Sarva Shiksha Abhiyan*			
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			
	Total-National Education Mission-Sarva Shiksha Abhiyan			

8.	National Programme of Mid-Day Meals in Schools			
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			
	Total-National Programme of Mid-Day Meals in Schools			
9.	Transfer to Prarambhik Shiksha Kosh (PSK)*			
10.	Amount met from Prarambhik Shiksha Kosh (will be a negative entry)*			

Note: Total of Sl. No. 10 will be equal to 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' as 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 would continue to be prepared major head-wise, as was being done earlier. This information would be used to generate the DG, Part B of the SBE and the statements in 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 would need to 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 would need to 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 implementing of that scheme, then the line need not be broken up and would figure under the Central Sector Scheme. **All SBEs should necessarily follow the above format.**

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

a) Latest actuals (**till 30th September 2021**) 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 then these may be clearly brought out.

e) All pending arrears should be incorporated in **BE 2022-23** 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 2021-22/BE 2022-23**;

g) Actual expenditure up to **30th September, 2020** as also actuals up to **30th September 2021** of **BE 2020-21 and BE 2021-22** respectively would supplement the RE 2021-22 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 may be specifically highlighted so that RE 2021-22 take the same into account.

i) Care should be also taken for including advances from Contingency Fund and the need to recoup the same.

2.6 The following information may also be furnished to Budget Division, Department of Economic Affairs along with the provisional SBEs:

(i) Items of expenditure, which are matched by or linked to receipts such as externally aided projects, bonus share, cesses etc.

(ii) Provision included in respect of vacant posts.

(iii) A separate statement giving the committed liabilities as arrears of the Ministry/ Department, in terms of payments already due, but lying unfulfilled due to lack of budgetary provision. **These are the liabilities which have neither been paid nor been provided in the Budget but are supported through a valid sanction. In Other words sanctioned liabilities have accrued but not paid**.

(iv) A separate statement indicating (a) provision made scheme-wise/project-wise in **BE 2021-22** against externally aided projects, (b) expenditure incurred up to **30th September 2021**, (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 2021-22 and BE 2022-23.**

(v) Details of authorised and held manpower and current/arrear liability on account of pay & allowances in respect of CPSUs and substantially financed autonomous bodies getting budget support.

(vi) Unspent balances as on **31st March, 2021** with all grantee/loanee bodies (other than the States) in respect of all bodies which received more than ₹1 crore grant/loan during **2020-21.** (Separate details for each body).

(vii) Unspent balances and pending Utilization Certificates, State-wise and scheme-wise, as on **31st March, 2021 and 30th September, 2021** in respect of all schemes.

(viii) Explanations for variations between **BE 2021-22 and RE 2021-22** (proposed) may be given scheme-wise separately. Any increase/decrease in **BE 2022-23** (proposed) may also be explained suitably.

(ix) Whether all continuing expenditure has been included in **RE 2021-22** proposals

(x) Violation of approved MEP/QEP

(xi) Measures to increase user charges levied by Ministries/Departments and Autonomous Bodies with a view to recover costs.

(xii) Efforts to recover arrears of Non-Tax revenue and whether all their CPSUs are paying dividend as per new dividend policy given in DIPAM's O.M. No. 5/2/2016-Policy dated 27.05.2016 (**Annexure-E**). Actuals of last FY and estimates for CFY may be provided.

(xiii) Progress in compliance to cash management guidelines as detailed in O.M. No. 15(39)-B(R)/2016 dated 21st August, 2017 (**Annexure-P**) along with O.M. No. 12(13)-B (W&M)/2020 dated 8.4.2020, O.M No. 12(15)-B(W&M)/2020 dated 23.6.2020 (**Annexure-Q**) and O.M No. 12(13)-B(W&M)/2020 dated 30.6.2021 (**Annexure-Q1)**

(xiv) Savings as a result of implementing DBT

(xv) Departments/Ministries shall submit draft paras, along with financial implication, that they want included in the Budget Speech. These shall be discussed and finalized during RE Meetings

(xvi) UTs without legislature may also provide information on measures being taken by them to enhance Non-tax receipts.

(xvii) With respect to subsidies, assumptions regarding subsidy calculations shall also be clearly indicated.

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

It may be ensured that formats given in Appendices I to VII are correctly filled and submitted through UBIS on or before 8th October 2021.

Note: The Pre-budget meeting of the Ministry/Department will be possible only after receipt of full information as required above.

2.7 **Revenue & Capital Expenditure:** As per Article 112 of the Constitution of India, Annual Financial Statement shall distinguish expenditure on revenue account from other expenditure. Rule 50(2) of General Financial Rules, 2017 (GFR) mentions that the estimates of expenditure shall distinguish provisions for expenditure on revenue account from that for other expenditure including expenditure on Capital Account on loans by the Government and for repayment of loans, treasury bills and ways and means advances. Further Rule 84 of GFR defines Capital and Revenue Expenditure. All the Ministries/Departments may kindly refer to these Rules and prepare the Budget Estimates in compliance with these and other statutory obligations.

2.8 **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. In cases where activities of a body cover more than one function of the Government and the body is likely to approach several Departments for grants, consultation should take place among the concerned Departments before the grants are approved. The body should be specifically asked to furnish details of assistance received or proposed to be received from other Central Government Departments and also from State Governments.

2.9 No provision may be made in the establishment budget for posts, which are lying vacant for one year or more. Even otherwise, provisioning for vacant posts should be made with caution to avoid eventual savings in case the vacant posts remain vacant.

2.10 Items of expenditure which are linked to receipts, like those met from proceeds of cess or '1605-External Grant Assistance' or '1606-Aid Material and Equipment' may also be similarly segregated in the Statement of Budget Estimates. Whenever aid material or equipment are received and budgeted under '1606-Aid Material and Equipment, it may be ensured that corresponding expenditure provision is made under '3606-Aid Materials and Equipment'.

2.11 Subsidies being provided towards payment of interest fall under two categories. They are (i) 100% subsidy and (ii) interest differential/subvention (part subsidy). These two items may be shown distinctly in Statement of Budget Estimates.

2.12 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 should be depicted as a loan, unless approved otherwise by the Competent Authority.

2.13 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, 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, etc. 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 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 so as to work up to the total in respect of each major head in crores 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 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. Instructions at paragraph 12.1 may also be seen.

2.14 The Ministries/Departments may review the SBEs for **2021-22** in respect of their Demands for Grants and modifications therein, if any, as may be required keeping in view the guidelines mentioned above.

2.15 It has been decided to review the progress of implementation of GeM as a part of pre-budget meeting with respect to target of and growth in procurement through GeM, as parameter for expenditure review. Accordingly, the Ministries/Departments are required to furnish the requisite information related to procurement made from GeM in the format prescribed at **Appendix-VI-D.**

2.16 During pre-budget meeting, status of implementation of instructions contained in the DoE's O.M dated 23.3.2021 (**Annexure-W**) regarding new procedures for release of funds under Centrally Sponsored Schemes including notification of Single Nodal Agency and Opening of Single Nodal Account, will be reviewed. The Ministries/Departments may provide requisite information in the prescribed proforma (**Appendix-VI-E**).

2.17 Treasury Single Account (TSA) system was introduced for Autonomous Bodies (ABs) in 2020-21. There is a Budget announcement in FY 2021-22 for its universal application. Progress pertaining to opening of TSA for ABs in respect of Ministries/Departments may be provided as per **Appendix VI-F**.

2.18 Progress pertaining to closure of Autonomous Bodies under Ministries/Departments identified and communicated by the Department of Expenditure, may be furnished in **Appendix VI-G**.

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

3.1 In 2017-18, an exercise was undertaken to rationalize the number of schemes to avoid overlap of objectives and thin spread of resources. The schemes were appropriately grouped under Umbrellas to better reflect the objectives of schemes. Any changes in the scheme structure from the approved rationalized structure should only be made with the approval of Department of Expenditure(concerned PFC Division). Ministries may also ensure that there is no proliferation of the schemes and instructions contained in O.M. No.24 (35)/PF-II/2012 dated 5th August, 2016 (**Annexure-C**) are strictly adhered to while considering any new schemes. **Ministries/Departments are required to refer to DO Letter No. 66(59)/PFC-II/2018 (Pt.) dated 30th August, 2019 (Annexure-X) of Secretary (Exp.) issued with regard to the Rationalization of Schemes and comply to the instructions provided therein.**

3.2 For uniform depiction of schemes in the budget documents, it has been decided to adopt a uniform four tier structure as below:

Tier 1	Umbrella Scheme	Minor Head
Tier 2	Scheme	Sub Head
Tier 3	Sub Scheme	Detailed Head
Tier 4	Component	Object Head

Ministries may ensure that the above scheme architecture is uniformly followed and the accounting correspondence as mentioned in the table above is followed while preparing the DDGs.

3.3 It is necessary to review the existing Expenditure Budget in the first instance, to prioritize the activities and schemes and identify those activities and schemes which can be eliminated or reduced in size or merged with any other scheme. Departments should ensure that all schemes that have been discontinued, do not find mention in **RE 2021-22**. Similarly schemes that are not to continue beyond the year **2021-22**, should not be included for **BE 2022-23**. A mention of the schemes discontinued or merged should be made in the notes below the SBEs. **The Instructions related to continuation/Extension of Public Funded Ongoing Schemes circulated vide O.M No. 42(02)/PF-II/2014 dated 10.01.2020 (Annexure-Y) and O.M No. 42(2)/PF-II/2014 dated 9.2.2021 (Annexure–Y1) of the Department of Expenditure, should also be taken into account while projecting the estimates**.

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

3.5 While framing the estimates, due note may be taken of the past performance, the stages of formulation/implementation of the various schemes, the institutional capacity of the implementing agencies to implement the scheme as scheduled, the constraints on spending by the spending agencies, and most importantly the quantum of Government assistance lying with the recipients unutilized/unaccounted for etc. This will ensure that surrender of funds does not take place at a later stage. Parliamentary Committees have repeatedly expressed concern over incidence of large savings in the Grant. The Public Accounts Committee also requires that savings in a Grant amounting to ₹100 crore and above have to be explained to the Committee.

3.6 Ministry of Finance, Budget Division has issued instructions on the need for the individual Ministry/ Department to put in place effective mechanism for realistically assessing their requirement of funds in a way that would ward off the occurrence of unwarranted surrender of savings at a later date. 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 for strict adherence. Instructions on large scale unspent provisions have been issued for strict compliance by the Ministries/Departments vide O.M. No. 7(1)/B(D)/2006 dated 22.07.2015 (**Annexure-F**). The Ministry of Finance has suggested some measures for effective control of expenditure against the sanctioned grant/appropriation vide O.M. No.7(1)/ E.Coord/2014 dated 29.10.2014. (**Annexure-G**). All Ministries/ Departments may give due regard to these instructions for effective expenditure control.

3.7 Under the standing instructions of this Ministry, 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. **In this regard O.M No. 42(02)/PFC-I/2014 dated 04.06.2020 (Annexure-Z) and O.M No. 42(02)/PF-II/2014 dated 9.8.2021 (Annexure-Z1) issued by the Department of Expenditure regarding appraisal and approval of all Public Funded Schemes/sub-schemes is to be referred.**

4. Instructions related to budgeting for Externally Aided Projects

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

4.2 Ministries/Departments make provisions against externally aided projects and these are being shown in a separate annex viz., "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-XXX**. It is observed that there is a time lag between incurring of expenditure and claiming reimbursement thereof from the concerned donors. This obviously puts pressure on the GOI's Ways & Means Advances position. 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 2021-22** 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) on or before **8th October, 2021.**

5. Instructions related to entering of data in the UBIS

5.1 After the pre-Budget meetings are completed the approved allocations for expenditure, as finalised in these meetings, will be communicated to the Ministries/ Departments. The Financial Advisers shall ensure that this data is entered in the UBIS.

5.2 Ministries/Departments may take particular care in filling the 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 Urban Development, the same should be included in the column provided therefor in the Statement of Budget Estimates after settling the estimates with Ministry of Urban Development. SBE should carry a certificate that the total provision inclusive of the works outlay corresponds to the allocation given for **2021-22. 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 2021-22 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-I**). 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 2022-23.

5.4 **UTs without Legislature:** In the case of Union Territories without Legislature the 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 2021-22**. The UTs are requested not to send any SBEs to the Ministry of Finance directly. All correspondence in this regard should be made with the Ministry of Home Affairs only. As regards release of funds to UTs with or without legislature, guidelines issued vide OM No. 3/6/2017-BPC&T dated 5th April, 2018 (**Annexure-V**), 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 **2021-22**, the **B.E. and R.E. 2021-22** (and in the Detailed Demands for Grants, the Actuals **2020-21** also) in respect of these items may be shown along with the **BE 2022-23** in the Demands for Grants (for **2022-23**) 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 **2022-23** 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.

5.6 Pursuant to the instructions contained in the Government of India (Allocation of Business) Rules 1961, any transfer of items of works/schemes and their corresponding provisions from a Ministry/Department would be effected through Supplementary Demands for Grants. Therefore, 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, and indicate the same categorically during the pre-Budget discussions held in the Ministry of Finance under the Chairmanship of Secretary (Expenditure).

5.7 The final allocations will be communicated in end December/early January, once the estimates of receipts are finalized. **BE 2022-23** shall be completed under the overall supervision of the Financial Advisers within 2 days of the communication of final ceilings Ministries/Departments should submit the SBE, after incorporating the changes in the allocation if any. The outcome budget should also be changed accordingly. The SBE will be accompanied by four statements mentioned below:

(i) Showing the amount of charged expenditure included under each of the major heads in **RE 2021-22**, **BE 2022-23** (**Appendix VIII**);

(ii) Showing the estimates, if any of recoveries taken in reduction of expenditure under each of the major heads included in the SBE, (**Appendix IX**);

(iii) Loan and equity components of investments in Public Enterprises and Public Sector Banks with the externally-aided component in case of former. (**Appendix X**);

(iv) Brief notes explaining major variations between **BE 2021-22 and RE 2021-22**; and also between **RE 2021-22** and **BE 2022-23** 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.

5.8 In case any modification or amendment is to be made in the figures already communicated to Budget Division through SBE, the modifications/amendments should be communicated in the form in Appendix XI. Ministries/Departments should not re-send the entire SBE for this purpose. This will also be part of UBIS.

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) are required to spend 10% of the Gross Budget Support (GBS) from their allocation under Central Sector Schemes and under Centrally Sponsored Schemes for the benefit of North Eastern Region & Sikkim. While sending the data for **RE 2021-22**, the Ministries/Departments should separately show the Expenditure on schemes/projects benefitting the North Eastern Region and Sikkim. The details of exemptions from North East & Sikkim expenditure for schemes/programmes, if any, granted by the Ministry of Development of North Eastern Region (DoNER) may be furnished along with SBEs. Further, Ministry of Finance, Department of Expenditure [Public Finance (Central-I) Division] and Department of Economic Affairs (Budget Division) vide OM NO.2(1)-B(S)-2017 dated 05.05.2017 **(Annexure-T)** and

72(08)/PF II/2017 dated 05.05.17 **(Annexure-U)** has issued instructions to all the Ministries/Departments in this regard. These instructions may be kindly adhered to.

6.2 Ministry of Development of North Eastern Region may send the List of Ministries/Departments and the schemes, if any, that are exempted from earmarking 10% of the budgeted allocation as a lump sum provision for NER for the year **2022-23** by **26.11.2021** positively.

6.3 Budget provisions towards projects/schemes for development of North Eastern Region and Sikkim may be provided under the 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. Care may be taken that the overall requirement of earmarking 10% is ensured. A List of Ministries/Departments which are exempted from 10% allocation is given at vide O. M. No. 2(4)-B(S)/2017 dated 31st August 2017 (**Annexure-J**).

6.4 Ministry of Development of North Eastern Region (DoNER) has requested the Controller General of Accounts to create a utility under PFMS to capture accurate and timely data, using re-appropriated funds made available from the non-functional heads MH 2552 and MH 4552 to the Scheme related functional heads in order to provide timely and accurate information on expenditure in the North Eastern Region (NER) States under the 10% Gross Budgetary Support (GBS) Policy. Controller General of Accounts (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. 06.08.2021. The Standard Operating Procedure for using the new functionality has been issued by Ministry of DoNER, in consultation with CGA, vide D.O. No. E and P-111298/2017-O/o EA dated 10th August, 2020 **(Annexure-H**) to all 54 Non Exempt Ministries/ Departments (as per Statement 11, "Expenditure Profile" in Union Budget).

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

7.1 NITI Aayog, vide O.M. 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 NITI's guidelines ibid 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 **2021-22**.

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. Therefore, the obligated Ministries/Departments shall take necessary action, if any, accordingly

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. After taking into account the progress of expenditure and requirement of funds under these heads, a suitable reallocation within these heads among the Ministries/Departments will be made to ensure that funds are made available as per requirements. 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'

The arrangements for submission of estimates for inclusion in the Demand 'Pensions' will 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 **2022-23** 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 **2021-22**. In so doing, 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 **1st January 1982**. The Department of Expenditure (Establishment Division) in this regard will furnish consolidated estimates of expenditure to the Budget Division, under advice to the CPAO.

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

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 Controllers of Accounts, the Ministry of Railways (Railway Board) and the Ministry of Defence.

9.2 The Finance Wings of the Ministries/Departments are advised to ensure that estimates of 'Interest Payments' are furnished by their Controllers of Accounts to Budget Division. Any increase or decrease in Revised Estimates for the current year and in Budget Estimates for the next year will also be explained suitably by the estimating authority, while furnishing estimates to Budget Division. The Ministries/Departments should furnish estimates to **Accounts Section, Room No.224-C**, Budget Division, Ministry of Finance, latest by **12.10.2021**.

9.3 Pursuant to recommendations of Seventh Central Pay Commission, all loans except 'House Building Advance' and 'Advances for purchase of Computers' for government servants have been discontinued. Therefore, Ministries/Departments should project estimates only in respect of House Building Advance and Computer Advance. The 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 **25.10.2021** to Ministry of Finance, Budget Division in the form as per **Appendix XII**.

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. Office of the CGA may furnish all the details of receipts and expenditure in various formats prescribed by this Division as in the past, which will be used for reconciliation of actuals furnished by different Ministries/Departments.

9.5 In order to prepare introductory notes on important items of expenditure in Central sector schemes/Centrally sponsored schemes, Ministries/Departments concerned should send separate briefs explaining these items. All figures reflected in the write-up should tally with the figures given in SBEs and with the physical targets given in the material for Outcome Budget/OOMF.

10. Instructions related to Notes on Demands

10.1 The Notes on Demands for Grants which appear in Expenditure Budget depict a brief summation of the budget allocations as appearing in the Expenditure Budget. Hence, these may be brief, to the point and must bear a link to the item for which the Budget allocations have been reflected. Abbreviations contained in the notes should be expanded at least once for clarity. More elaborate detailing on Centrally Sponsored and Central Sector Schemes should be made in the Expenditure Profile. It should be ensured that the serial number of the notes should correspond to the budget line it refers to. **Every Budget Line in the Expenditure Budget shall have a corresponding write-up in the Notes on Demands.**

10.2 The notes may 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.

10.3 Broad guidelines for preparation of the Notes on Demands are contained in **Appendix XIII**. These guidelines may be adhered to and all relevant information made available in time.

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

11.1 A statement showing items of new service/new instrument of service is included in the 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 2022-23** (**Appendix XL**). 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)/2011dated 22nd July, 2015 **(Annexure-K)** and F.1 (23)-B (AC)/2005 dated 25.05.2006 (**Annexure-L)** & 1(5)- B(AC)/2011 dated 21.05.2012 **(Annexure-M)** on Revised Guidelines on Financial Limits to be observed in determining cases relating to "New Service/New Instrument of Service".

11.2 However, before a final decision on all schemes/projects of the Centre or towards assistance to the States are firmed up, it is suggested that a thorough review of all the existing schemes/projects be taken for de-duplication and weeding out the overlapping/redundant schemes. The schemes projections/ expenditure projections have to be in line with the recent EFC approvals accorded by Department of Expenditure. Once the exercise is completed, this can be subsequently repeated every five years through a specific Terms of Reference to either the NITI Aayog or the Finance Commission. The effort should be to ensure that all wasteful, unnecessary and poorly run programmes are subject to review and overhaul or even elimination.

12. Outcome Budget

The Output-Outcome Monitoring Framework **2022-23** (OOMF) shall be prepared as per the new format **(Appendix-XLVIII)** circulated vide this Ministry's D.O. letter No. 2(33)-B(P&A)/2018 dated 13th May 2019. The Ministries/Departments shall submit OOMF in the revised 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 **B.E. 2022-23** 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 As soon as SBE is forwarded to Budget Division, Ministries/Departments shall furnish the following statements to Budget Division:

(i) Statement showing provision for externally aided projects in Schemes. (**Appendix XIV**).

(ii) 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 XV**) and the amounts so indicated against the Organizations/Institutes, etc. should correspond with the provisions made in the Detailed Demands for Grants.

(iii) Statement showing Resources Of Public Enterprises-Information has to be provided enterprise-wise in the form in **Appendix XVI**. The Internal and Extra Budgetary Resources of the public enterprises to be shown in **RE 2021-22** should be as agreed to by the Public Finance (Central-II) Division of this Ministry. The IEBR for **2022-23** should be as per the financing pattern decided in consultation with Department of Expenditure (Public Finance Central Division).

(iv) Statement (**Appendix XVII**) showing provisions in the Budget 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.

(v) Statement (**Appendix XVIII**) showing the "Estimated Strength of Establishment and provisions therefor". Information in respect of estimated strength of Establishment in the **Appendix XVIII** 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. 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.

(vi) Summary Statement (**Appendix XIX**) showing contributions to international bodies. In this statement items for which the provision in **BE 2022-23** is ₹ 5 lakh or more are to be shown distinctly; items of less than ₹ 5 lakh are to be bunched and, shown as 'Others'.

(vii) Summary Statement showing grants-in-aid to private institutions/organizations/ individuals (**Appendix XX**).

13.2 **Statement No. 13 "Gender Budgeting" in Expenditure Profile.** Gender Budgeting is a process of identifying 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 addressing gender issues may require formulation of a specific scheme/programme for women and girls. However, Ministries/Departments may make existing schemes/programmes more gender responsive. It may be noted here that each and every sector and department has an impact on the lives of women and girls, and therefore, it is felt that schemes/programmes should have gender component. Therefore, to accompany the budget submissions for the Financial Year **2022-23**,

all Ministries/Departments are required to prepare and submit a **Gender Budget Statement (Statement 13 in Expenditure Profile)** in the prescribed format. This Gender Budget Statement is to be prepared in two parts-**Part A**: reflecting schemes that are 100% targeted towards women and girls beneficiaries; **Part B**: reflecting Pro-women and girl schemes in which 30 to 99% allocations are towards women and girls.

13.3 Statement No. 10A "Allocation for Welfare of Scheduled Castes" and Statement No. 10B "Allocation for Welfare of Scheduled Tribes" in Expenditure Profile for Budget **2022-23**:- 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 2020-21**, Revised Estimates **2021-22** and Budget Estimates **2022-23** for allocations made under the Minor Heads '789' and Minor Head '796' in the prescribed format (**Appendix XXII and XXIII**). A copy may also be sent to the Budget Division for consolidation along with SBEs. While making provision under SCSP and TSP, instructions contained in Para 7 of this Circular may be kept in mind. All Ministries/Departments are required to carefully scrutinize their Detailed Demands for Grants and identify programmes/schemes along with their budgeted provision for inclusion in the above two statements. Allocations under these statements should be reflected correctly in the Detailed Demands for Grants. The figures against schemes provided for **BE 2022-23** 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: s.samanta97@nic.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.

13.4 The Government has been earmarking separate allocations for the Scheduled Castes Sub Plan and Tribal Sub Plan from the Financial Year 2011-12. The Ministries/Departments for which such allocations are made in **Budget 2022-23** must ensure that the provisions are accurately reflected in Minor Head "Special Component Plan for Scheduled Castes" (Code '789') and "Tribal Sub Plan" (Code '796') below the functional Major/ Sub-Major Heads wherever applicable. Instruction under Para 3.8 of the General Directions to the List of Major and Minor Heads of Accounts shall be kept in mind. 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').

13.5 **Statement No. 12 Schemes for the Welfare of Children -** Recognizing that children under 18 years of age constitute a significant percentage of the Indian population, the Government is committed to their welfare and development. Statement No. 12 in Expenditure Profile reflects the Budget provisions of schemes that are substantially meant for the welfare of the children. The provisions in this statement indicate educational outlays, provisions for the girl child, health and provisions for child protection etc. 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 2020-21 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-XXIV**).

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 2021-22. Instructions contained in Secretary, Ministry of WCD's DO No. GB-15/4/2018-Gender Budgeting dated 23rd August 2018 (**Annexure-D**) may be followed strictly by all the Ministries/ Departments

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 by them if such changes are unavoidable. The figures against schemes provided for **BE 2022-23** in the Statements shall be matched with the figures entered for the Statement in the previous year's Budget document.

13.8 It may be noted that use of Major Heads 3601 and 3602, as a temporary measure, has been allowed in certain specific cases for the year 2017-18, so that the existing schemes are implemented without any glitch for the time being, vide OM No. 47(01)/PF- II/2017 dated 24th January, 2017 (**Annexure-R**) and 6th February, 2017 (**Annexure-S**)

13.9 **Statement No.19, Externally Aided Projects**–The 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 2022-23 are ₹100.00 crore or more. Part-II(i) will show the amount of Additional Central Assistance (ACA) to States for Externally Aided Projects (EAP). Part-II (ii) shows the details of major Externally Aided Projects – State sector where disbursal is ₹100 crore or more in **B.E. 2022-23**. 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 2020-21, Budget 2021-22, Revised 2022-23** and **Budget 2022-23** in respect of EAPs. Information relating to Part-II(ii) will be provided by O/o CAA&A. The required information 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. 2022-23** by M/o Finance" (**Appendix XXVI**).

13.10 A new Object head 'Grants for creation of Capital assets' was introduced from FY 2009-10 onwards. A separate Statement as Annex 6 of Expenditure Profile tabulates the above information. The Statement shows 'Allocation Under Object Head Grants For Creation Of Capital Assets'. For the above estimates relating to Statement 6 of the Expenditure Profile, all Ministries and Departments are required to carefully scrutinize their Detailed Demands for Grants to identify

such schemes/programmes for making realistic budget provisions. The provisions should not be made in a mechanical manner across the schemes/programmes. The estimates should be prepared in the format **(Appendix XXVII)** and the amounts so indicated against schemes/programmes should correspond with the provisions made in the Detailed Demands for Grants.

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

13.12 All Ministries are required to prepare Revised Estimates 2021-22 and Budget Estimates 2022-23, 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 are to be entered electronically in the UBIS and sent to the Budget Division for consolidation. Before filling in this statement, all Ministries should carefully scrutinize their Detailed Demands for Grants and identify such Umbrella Schemes/Schemes/Sub-Schemes/Components which satisfy that provisions including provisions for Autonomous Bodies etc., have been laid out or intended to be provided for conducting Research and Development. Information is required to be rendered in the prescribed pro-forma (**Appendix – LV).** Financial Advisers should ensure that the data in this regard in entered electronically in the UBIS.

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

14.1 The following statements, with information as on **31st March, 2021** are meant for inclusion in Receipts Budget 2022-23. Instructions for preparation of these Statements issued vide the Budget Division's **OM No. 2/11/2015-FRBM dated 22nd July, 2015 (Annexure-N)** may also be referred to. The statements may be sent by **8th October, 2021** for pre-budget discussions to be held with the respective Financial Advisers, so as to assess the necessity of refinement, if any.

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

14.2 In Report of the C & AG of India (Report No. 20 of 2018) on compliance of FRBM Act, 2003, it has been observed that, disclosure statements mandated under the FRBM Act and Rules made thereunder placed before the Parliament for FY 2016-17 and earlier years contained inconsistencies/discrepancies relating to arrears of non-tax revenues, loans to foreign governments, variation in closing and opening balances of physical and financial assets etc. when compared to Union Government Finance Account. 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 year's 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-XXVIII-A** is to be appended to the Receipts Budget. This information for the year **2020-21**, should be extracted from the Register of Guarantees maintained by the respective Ministries/Departments. It is highlighted that in the revised General Financial Rules, 2017, number of classes of guarantees has been reduced from existing eight to six. Hence, Ministries/Departments need to reclassify their guarantees wherever required. The information given in this statement is essentially intended to be a summarized account of the statements of guarantees given by Government vide Para 16.6(ix) (**Appendix- XXXVII**). 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 also tally with the information regarding guarantees given by the Central Government and outstanding as on **31.3.2021**, given by them to the Controller General of Accounts for inclusion in the Union Government's Finance Accounts for **2020-21**. The Guarantee fee in arrears [col. 21 minus col.22 of **Appendix-XXVIII-A**] should correspond and match with the figures depicted as Guarantee fee arrears reported in D-2 statement in **Appendix XXVIII-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 LIII** 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 ₹forty lakh may be shown as ₹ 0.40 crore.

ii) Consistency may be ensured in the information shown in **Appendix XXVIII-B** and the information that goes into the 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 XXVIII-C**, information particularly relating to guarantee fee arrears may be reconciled with the information given in **Appendix XXVIII-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 XXVIII-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 is 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 The respective Ministries/Departments will prepare the Detailed Demands for Grants (DDG). The format of DDG as given in **Appendix LII** may be adhered to while preparing the DDG. While preparing the Detailed Demands for Grants 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. During formulation of Detailed Demands for Grants for the year **2022-23**, due regard may be given to this Division's circular F.No.15(4)-B(D)/2003 dated 9th July, 2003 **(Annexure-O**), on the issue of budgeting for "Information Technology". It is noticed that despite the said instructions of Budget Division, the same are not complied with by some of the Ministries/Departments. It is emphasized that the Ministries/Departments may note these instructions for compliance. The Ministries/ Departments shall use the DDG module in UBIS to prepare their DDGs.

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. For this purpose copies of the DGs as finally included by the Budget Division will be made available to the Ministries/Departments concerned for ensuring this correspondence. Final Print order for Detailed Demands for Grants should be given only after the reconciliation is completed.

15.3 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 **2020-21** and no provision has been made in **B.E. 2021-22, R.E. 2021-22 and B.E. 2022-23**, 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 **2020-21**."

15.4 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.

15.5 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 XXIX**). 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 XXX**).

(iii) Schedule showing broad details of non-scheme expenditure provisions of ₹ 25 lakhs and above in BE 2022-23 (**Appendix XXXI**).

(iv) Schedule showing provisions included in BE2021-22 for payment of grants-in-aid to non-Government bodies. (**Appendix XXXII**).

(v) Statement showing details of individual works and projects costing ₹5 crore or above included in BE 2022-23 (**Appendix XXXIII**).

(vi) Statement showing revised cost estimates of projects of public sector enterprises and departmental undertakings (**Appendix XXXIV**).

(vii) Statement showing transfer or gift of Government properties of value exceeding ₹5 lakhs to non-Government bodies (**Appendix XXXV**).

(viii) Statement showing contributions to International bodies provided for in the Budget Estimates for 2022-23 (**Appendix XXXVI**). 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 **31.3.2021** (**Appendix XXXVII**). This should not be at variance with the statement of guarantee shown in Receipt Budget [see paragraph 15.2]. 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 31.3.2021**, 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 payment of interest, the sums guaranteed and outstanding as on **31.3.2020** should cover both. It may be ensured that the totals shown in this statement should exactly correspond with the summary statement as at paragraph 10.2.

(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 **2020-21** (**Appendix XXXVIII**).

(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 XXXIX**).

(xii) Statement showing Object Head-wise details.

(xiii) Statement showing MEP/QEP as detailed in O.M. No. 15(39)- B(R)/2016 dated 21st August, 2017 (**Annexure-P**) of Ministry of Finance.

15.6 The Detailed Demands for Grants shall be entered by the Ministries/Departments in the UBIS. This shall be mandatory. DDG generated from UBIS would feed into PFMS to permit expenditure to take place from **2022-23**. Hence, Ministries/Departments shall ensure that their SBEs and their DDGs are congruent to each other and the figures shown in SBE and the figures reflected in DDG tally. For example, the DDG entries for National Health Mission should aggregate to the figure reflected in SBE. The requisition for printing of Detailed Demands for Grants may include Budget Division's requirement of 30 copies for direct supply by the Press to this Ministry.

15.7 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.

15.8 **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 Website of the 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 in Central government - Exchequer Control Based Expenditure Management System as detailed in O.M. No. 15(39)- B(R)/2016 dated 21st August, 2017 (**Annexure-P**) 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, including those prescribed in the above mentioned O.M. 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 and Central Board of Indirect Taxes and Customs as also of cesses collected by the CBIC, will be furnished by them to the Budget Division. The assumptions forming the basis of such extracts:- commodity-wise estimates of manufacture/imports, duty rates and foreign exchange rate, shall also be provided.

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

(i) Taxes, duties and receipts in relation to Union Territories without legislature

(ii) Interest receipts in respect of loans and advances sanctioned by Ministries/ Departments to State and Union Territory Governments, foreign governments, Public Sector Enterprises and others including Government servants, interest charged to working expenses of departmental commercial undertakings, etc.;

(iii) Estimates of Revenue receipts adjustable under Major Head '1605 - External Grant Assistance' and '1606-Aid Material and Equipment'; and

(iv) All other Revenue receipts including cesses except cesses collected by the Central Board of Indirect Taxes and Customs.

All Ministries/Departments may furnish the above details by **8th October, 2021**.

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-XLI**.

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-XLI**.

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, Trikoot-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 (licence 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 a separate pool of accommodation (like Indian Meteorological Department, Central Board of Direct Taxes, Central Board of Excise 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-XLI**. The additional receipts estimated to be realized on account of the revision of the licence 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 XLII** to the Controller of Aid Accounts and Audit, Department of Economic Affairs, Indian Oil Bhawan, 5th Floor, 'B' Wing, Jan path, 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 **2018-19, 2019-20 and 2020-21** as in the form at **Appendix XLIII**. These estimates on dividend receipts should be in conformity with circulars issued on dividend payout by this Ministry and the Department of Investment and Public Asset Management.

17.12 It should be noted that the explanations referred to in Para 18.11 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-XLIII**, the specific information as sought in **Appendix-XLIV** should also be furnished. The Department of Health and Family Welfare in respect of CGHS contributions and Ministry of Housing and Urban Development in respect of licence fee of general pool residential accommodation may separately indicate in the receipts estimates to be rendered by them, the additional receipts estimated to be realized consequent upon the revision in the rate of contribution and licence fee.

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 8th October, 2021.**

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 Controllers 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 **2022-23**. The estimates will, after obtaining the approval of the Financial Adviser, be furnished by them, in duplicate, in form at **Appendix-XLV** latest by **8th October, 2021**. In case of 'nil' proposal, the same may also be submitted to Budget Division in writing without fail. For the sake of convenience this form covers both interest receipts as well as loan repayments.

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-XLVI** is to be left blank, especially relating to Defaults in respect of dues up to **31.3. 2021.**

17.17 A realistic assessment of interest due from Public Sector Undertakings and other loanees as also of loan repayments by them will be made taking into account the need to ensure that the loanees fully discharge their current interest obligations and also clear outstanding dues in the next 2-3 years.

17.18 The 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 maintained by the PAOs and not as proposed by the companies or financial institutions. Accordingly, information to be given in the form **Appendix XLVI** should reflect the position as per departmental records. The estimates should show (i) defaults of repayments of interest up to **31.3.2021** company-wise, (ii) **BE 2021-22** (iii) **RE 2021-22** (iv) **BE 2022-23** on the basis of current dues according to loan registers. Separately in a footnote,

assessment 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 **2021-22 and 2022-23** should also be shown distinctly for each PSU.

17.19 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.

17.20 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 XLV and XLVI**, 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. Here also the estimates should fully reflect the endeavors to realize the amounts due from the various loanees.

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-LIV**. The estimates should correspond to the provisions for related investments included on the expenditure side.

18.4 The 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 The estimates of receipts in form **Appendix-XLV** 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 outgoings should be prepared on separate sheets. These estimates should reach Budget Division **latest by 8th October, 2021** in the form at **Appendix-XLVII**. 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. These should not be sent in piecemeal.

18.7 Estimates relating to Group Insurance Scheme 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 Group Insurance Scheme 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 All the receipts whether interests, guarantee fee, disinvestment, etc., have to be entered entity-wise or category-wise for the BE of the next financial year. 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 once the Budget Division of the Ministry of Finance communicates the same to the Ministry. This is the responsibility of the 'receipt-budget – preparing authority'.

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 **2020-21**, Ministry/Department wise and head of account wise by **1st October, 2021**.

19.2 Budget Division will convey to the Ministries/Departments "actuals information" so obtained by **8th October, 2021**. 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 **25th October, 2021**. Actuals 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 2022-23.

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. Navin Kishore Karn, Technical Director, NIC (23095247, 23092318) and Shri Vishnu Gautam, Technical Director, 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.

19.5 The undersigned may be contacted for any doubt/clarification relating to any of the provisions of the Budget circular 2022-23.

(Anjana Vashishtha)
Director (Budget)
Tele.: 23095227
Email.:a.vashishtha@nic.in

Appendix I

Budget and Expenditure Trends

(See Para 1.2)

(₹ in crore)

Year	Revenue			Capital			Total		
	BE	RE	Actuals	BE	RE	Actuals	BE	RE	Actuals
2016-17									
2017-18									
2018-19									
2019-20									
2020-21									

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 1.2)

(₹ in crore)

Year	Revenue		Capital		Total	
	BE	RE	BE	RE	BE	RE
2021-22						
2022-23 (proposed by Ministry)						

Appendix II

Quarterly Expenditure Plan Progress

(See Para 1.2)

(₹ in crore)

2021-22	As per QEP stipulated by MoF	Actuals	Actuals as % of QEP	If there is a breach in QEP, whether relaxation sought from Budget Division. If not, reasons therefor
1st Quarter				
2nd Quarter				
Total				

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

Appendix III
Pending UCs and Unspent Balances
(See Para 1.2)

(₹ in crore)

Name of Scheme/Item	As on 31st March 2021		As on 30 Sept 2021		
	Unspent Balances	Pending UCs	Total releases in FY 2020	Unspent Balances	Pending UCs
Total					

Appendix IV
Estimates of Schemes
(See Para 1.2)

(₹ in crore)

Sl. No.	Name of Scheme	Actuals 2020-21	BE 2021-22	Actuals up to 9/2021	% w.r.t. BE 21-22	RE 21-22 prop. By Min/Dep	Addl. RE 21-22 sought over BE 21-22	RE 21-22 recom. By Budget Div.	BE 2022-23 prop. By Min/Dep	Addl. BE 2022-23 sought over BE 21-22	BE 2022-23 recom. By Budg. Div.	Remarks
	Centrally Sponsored Schemes (CSS)											
	1											
	2											
	Total (CSS)											
	Central Sector Schemes (CS)											
	1											
	2											
	Total (CS)											
	Total (CS + CSS)											

Note: **List out schemes where cash additionality/ re-appropriation has been made in 1st Supplementary (Aug/Sept 2021) along with exact amounts**

Estimates for each scheme may be mentioned separately

Scheme Description should be as per that used in Expenditure Budget **2021-22**

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 21-22 and BE 22-23 over BE 21-22

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

Appendix IV-A
[See Paragraph 7.4]

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

(₹ in crore)

Name of the Scheme	Actuals 2020-21	Budget 2021-22	Actuals up to 9/2021	Revised 2021-22	Savings/Excess in RE over BE	Budget 2022-23

Appendix IV-B
[See Paragraph 7.4]
ESTIMATES OF EXPENDITURE UNDER SCHEDULED TRIBE SUB PLAN (MINOR HEAD 796)

(₹ in crore)

Name of the Scheme	Actuals 2020-21	Budget 2021-22	Actuals up to 9/2021	Revised 2021-22	Savings/Excess in RE over BE	Budget 2022-23

Appendix IV-C
[See Paragraph 2.6 (xviii)]

Details of Major/Umbrella/Important Schemes

(₹ in Crore)

Name of the Ministry/Department	Name of the Major/Umbrella/ Important Scheme	Authority which has approved the Scheme along with date of approval	Period of Scheme		Total outlay of the Scheme	BE 2021-22	Allocation approved by Cabinet /EFC/SFC PIB etc.	
			From	To			For 2021-22	For 2022-23

Appendix V

Estimates of Establishment & Other Central Expenditure

(See Para 1.2)

(₹ in crore)

Sl. No.	Item	Actuals 2020-21	BE 2021-22	Actuals up to 9/2021	% w.r.t. BE 21-22	RE 21-22 prop. By Min/Dep.	RE 21-22 recom. By Budget Div.	BE 22-23 prop. By Min/Dep.	BE 22-23 recom by Budget Div.	Remarks
1	**Establishment Exp.**									
1a	Salary									
1b	Non-Salary									
	Total (Estt. Exp.)									
2	**Other Central Exp**									
2a	Autonomous Bodies (ABs)									
2a(i)	GIA General									
2a(ii)	GIA for Cap. Assets									
2a(iii)	GIA Salary									
	Total (ABs)									
2b	**Other than AB**									
	1									
	2									
	Total (Other than AB)									
	Grand Total (1+2)									

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

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

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

Appendix V-A
Grant in Aid to Autonomous and other Bodies
(See Para 1.2)

(₹ in crore)

Sl. No.	Name of AB/ Body	GiA General (A)					GiA for Creation of Capital Assets (B)					GIA for Salary (C)					
		Actual 2020-21	BE 2021-22	Actual up to 09/21	RE 2021-22	BE 2022-23	Actual 2020-21	BE 2021-22	Actual Up to 09/21	RE 2021-22	BE 2022-23	Actual 2020-21	Total Salary in 2020-21 as per accounts of ABs	BE 2021-22	Actual upto09/21	RE 2021-22	BE 2022-23
Total																	
G Total (A+B+C)																	

Appendix V-B
Details of Establishment Expenditure - Object Head Wise
(See Para 1.2)

(₹ in crore)

Sl. No.	Object Head	Actual 2020-21	BE 2021-22	Actuals up to 9/21	Proposed RE 21-22	Proposed BE 22-23	Remarks
Total							

Appendix VI
Non-Tax Revenue:
(See Para 1.2)

(₹ in crore)

Receipt type	Actual 2020-21	BE 2021-22	Actuals up to 9/2021	Proposed RE 2021-22	Remarks
Dividends (separately for each PSU)					
Interest Receipts (separately for each PSU)					
Other receipts (for each type of receipt, indicate separately)					

Appendix VI-A
List of User Charges levied by the Departments/Ministries
(See Para 1.2)

(₹ in crore)

Title of the User Charge	Services for which User Charge is levied	Organization / Deptt which is collecting this User Charge	Rate of User Charge and unit of collection	Date of fixation of the rate of the current User Charge	Fixation Done under which statute/ rule/Act/ order/OM	Total Revenue from User Charges in			Competent Authority to refix the User Charge	Period of refixation of User Charge, if any specified in order, etc. given Col.6	Cost of delivering that particular service (if available)			Whether the cost of collection is higher than Revenue earned (Y/N)	Whether the transaction cost for the user is higher than the rate of User Charge i.e., whether the rate of user charge is less than the cost of DD/RTGS etc. (Y/N)
1	2	3	4	5	6	7			8	9	10			11	12
						2018-19	2019-20	2020-21			Salary and Emoluments of the staff involved in particular service	Office Expenses (OE) of the relevant office for delivering particular service	Other Expenses for delivering the particular service		

Appendix VI-B
Pending Liabilities against available Sanctions/Committed Expenditure of Ministries:
(See Para 1.2)

(₹ in crore)

Scheme/ Item	Pending Liability against available Sanctions up to 31 March 2021	BE 2021-22	Estimated Expenditure in 2021-22 (not including pending liability against available Sanctions of previous year)	Remarks

Appendix VI-C
Details of Corpus Funds
(See Para 1.4)

(₹ in crore)

Sl. No.	Name of Autonomous & Other Body	Whether in Public Account (Y/N)	Accumulated Balances as on 31.03.21	Actual Expenditure			Allocations in BE 2021-22	Expenditure till 09/21	Reasons for Creation of Corpus Fund
				2018-19	2019-20	2020-21			

Appendix VI-D
Details of Procurement through GeM
(See Para 2.15)

(₹ in crore)

Procurement through GeM as % of total eligible procurement during 2020-21	Target of procurement through GeM as % of total eligible procurement 2021-22	Actual procurement through GeM during 2020-21 (Up to 30.9.2021)	Target of procurement through GeM as % of total eligible procurement 2022-2023
1	2	3	4

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

Appendix VI-E
Details of Single Nodal Agency/Single Nodal Account
(See Para 2.16)

(₹ in crore)

S. No.	Name of the Ministry/ Department	Name of the State/UT	Name of the Centrally Sponsored Scheme	Whether Single Nodal Agency Notified by the State Govt. (Y/N)	Whether Single Nodal Account opened and mapped in PFMS (Y/N)	Whether Implementing agencies have deposited the amount balance in their account to the Single Nodal Account (Y/N)	Amount balance in Single Nodal Account as on 30.9.2021

Appendix VI-F

Details of implementation of Treasury Single Account System in 2021-2022

(See Para 2.17)

(₹ in crore)

Name of the Ministry/ Department	No of ABs targeted	No. of ABs brought under TSA as on 30.9.2021	Total Assignment till 30.9.2021	Total Utilization of assignment till 30.9.2021	Unutilized assignment till 30.9.2021	Utilization percentage	Date by which pending ABs will be brought under TSA

Appendix VI-G

Details pertaining to closure of Autonomous Bodies (ABs) in 2021-22

(See Para 2.18)

Name of the Ministry/ Department	Name of ABs identified for closure	Progress in closure of identified ABs			
		Closed Status		Name of ABs where closure is in progress	Probable date of closure
		Name of ABs	Closing Date		

Appendix VII

Name of the Company

(See Para 1.2)

(₹ in crore)

Sl. No.	A. General Financial Parameters	2020-21
1	Total paid up share capital	
2	Paid-up equity share capital	
3	Reserves and Surplus	
(i)	As per balance sheet	
(ii)	Defined reserves (free reserves, share premium account and capital redemption account)	
4	Cash & Bank Balance	
5	Investment in mutual fund (if any)	
6	Income	
(i)	Revenue from Operation	
(ii)	Other Income	
(iii)	Total Income	
(iv)	Other Income as a % of Total Income	
7	Face value of share	
8	Market Value/Book Value of shares	

B. Financial Parameters for Dividend Pay-out		
9	Net-Worth as per the Audited Accounts	
10	Net-Worth as per the Company Act	
11	PAT	
12	Borrowings	
(i)	Long-Term Borrowings	
(II)	Short-Term borrowings	
(iii)	Total Borrowings	
13	CAPEX as per the MoU target **for 2019-20**	
14	Leveraged Ratios	
(i)	Debt equity ratio as per the Audited Account	
(ii)	Debt equity ratio as per sector/industry benchmark	
(iii)	Debt equity ratio based on current market situation	
Minimum dividend payment in terms of para 5.3 of the Capital Restructuring Guidelines dated 27.05.2016		
15	30% of PAT	
16	5% of Net-Worth	
17	Higher of Column 15 or 16	
Maximum dividend payment In terms of para 5.3 of the capital Restructuring Guidelines dated 27.05.2016		
18	Maximum dividend pay-out in terms of para 5.3 of the Guidelines	
19	Amount proposed	
20	Reasons for seeking exemptions	

APPENDIX-VIII

Expenditure

[See Para 5.7(i)]

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

Ministry/Department
Name and title of the Demand Demand No.

(₹ in crore)

Serial Number	*Name of Scheme*	*Major Head*	*Actual 2020-2021*	*Budget Estimates 2021-2022*	*Revised Estimates 2021-2022*	*Budget Estimates 2022-2023*

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 Rawat,
Under Secretary (Demand), Ministry of Finance, Department of Economic Affairs,
Room No.221-A, North Block, New Delhi.

Signature
Designation
Date
Telephone No.

APPENDIX-IX

Expenditure

[See paragraph 5.7(ii)]

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

Ministry/Department Demand No.
Name and title of the Demand

(₹ in crore)

Serial Number	*Name of Scheme*	*Major Head*	*Actual 2020-2021*	*Budget Estimates 2021-2022*	*Revised Estimates 2021-2022*	*Budget Estimates 2022-2023*

Note: *1.The amount should be indicated in crore of rupees upto 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 Rawat,
Under Secretary (Demand), Ministry of Finance, Department of Economic Affairs,
Room No. 221-A, North Block, New Delhi.

Signature
Designation
Date
Telephone No.

APPENDIX-X

Expenditure

[See paragraph 5.7(iii)]
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 2020-2021	B.E. 2021-2022	R.E. 2021-2022	B.E. 2022-2023
Examples						
1.	Cement Corporation of India	4854				
		6854				
		Total				
2.	Oil India Ltd.	4802				
		6802				
		Total				

APPENDIX-XI

Expenditure

(See paragraph 5.8)
Modifications to Statement of Budget Estimates (Final)

Ministry/Department
Name and title of the Demand Demand No.

(₹ in crore)

Serial Number	*Name of Scheme*	*Major Head*	*Actual 2020-2021*	*Revised Estimates 2021-2022*	*Budget Estimates 2022-2023*

1. Indicate the effect of change as (+)……or(-) in crore of rupees, immediately after this indicate in the next line the Major Head total in the individual column after effecting this change.
2. After all these changes give the summary of the final total as below:

(₹ in crore)

	Revised Estimates 2020-2021	Budget Estimates 2022-2023
Revenue		
Capital		
Total		

APPENDIX-XII

Expenditure

(See paragraph 9.3)
Loans to Government Servants, etc.
Disbursements

(₹ in crore)

Actuals 2018-2019	Actuals 2019-2020	Actuals 2020-2021	2021-2022 (up to Sept. 2021)	Major Heads, sub-heads etc.	2021-2022		2022-2023
					BE	RE	BE
				(i) House building advances			
				(ii) Advances for purchase of motor cars			
				(iii) Advances for purchase of other motor conveyances			
				(iv) Advances for purchase of other conveyances			
				(v) Advances for purchase of computers			
				(vi) Other Advances			
				Total			

Shri S.Samanta, US (P&A),
Ministry of Finance, Department of Economic Affairs,
Room No. 237, North Block, New Delhi

APPENDIX-XIII

Notes on Demands

(See paragraph 10.3)

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 ₹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) In respect of a Ministry/Department for which a separate Performance Budget is not presented (like Defence Ministry), the total value of production may be given in respect of each of the public enterprise under it.

k) All projects, schemes, etc. which are financed (fully or partly) from external assistance may be mentioned.

l) All organizations, schemes, etc. included under the residuary items like other programmes may be mentioned except where the Budget provision is very small.

m) In respect of Government's investment in public sector enterprises for plan purposes, 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.

n) 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.

o) 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.

p) Lastly, lengthwise, the Notes should be concise and devoid of repetition.

Outcome Budget 2022-2023

EXPENDITURE BUDGET

APPENDIX-XIV

[See paragraph 13.1(i)]

Provision for externally-aided projects in Schemes

Ministry/Department

(₹ in crore)

NBS	External aid through Budget	Actual 2020-2021	2021-2022 RE IEBR		Total Outlay	NBS	External aid through Budget	2022-2023 BE IEBR		Total Outlay
			External aid received direct	Other IEBR				External aid received direct	Other IEBR	
1	2		3	4	5	6	7	8	9	10

To

Shri S.Samanta, Under Secretary (P&A)
Budget Division, Department of Economic Affairs, Ministry of Finance,
Room No.237, North Block, New Delhi

EXPENDITURE PROFILE

APPENDIX XV

(See Paragraph 13.1(ii)]

BUDGET PROVISIONS UNDER GRANTS-IN-AID-SALARIES

Demand No……

Name of the Ministry/Department……..

(₹ in crore)

Name of Organisation/Institute	Actual 2020-2021	BE 2021-2022	RE 2021-2022	BE 2022-2023
1.				
2.				
3.				

Ministry/Department of ….
For Financial Adviser…..
Date…..
Telephone No……

To

Shri R. Shivakumar, Under Secretary (BA)
Budget Division/Department of Economic Affairs, Ministry of Finance,
Room No.237, North Block, New Delhi

EXPENDITURE BUDGET

APPENDIX-XVI

[See paragraph 13.1(iii)]

Statement showing Internal and Extra Budgetary Resources of public enterprises

(₹ in crore)

Name of the Enterprises	Actual 2020-2021	Revised Estimates 2021-2022					Budget Estimates 2022-2023				
		Internal Resources	Bonds Debentures	E.C.B. Suppliers Credit	Others	Total	Internal Resources	Bonds Debentures	E.C.B. Suppliers Credit	Others	Total
1.											
2.											

EXPENDITURE PROFILE

APPENDIX-XVII

[See paragraph 13.1(iv)]

Statement showing provisions in the Budget for Central and Centrally sponsored Plan scheme

(₹ In crore)

Scheme etc.	Major Head	Actual 2020-2021	B.E. 2021-2022	R.E. 2021-2022	B.E. 2022-2023
Central Sector Scheme					
1.					
2.					
3.					
Central Sponsored Scheme					
1.					
2.					
3.					

Forwarded to: *For Financial Adviser*

Shri S.Samanta, Under Secretary (P&A)
Ministry of Finance, Department of Economic Affairs, Budget Division,
Room No.237, North Block, New Delhi.

*Schemes, etc., for which provisions in **BE 2021-2022** is ₹10 crore and above should be listed distinctly while other schemes/programmes, etc., merged under as a residuary item in the respective category, namely, Central Plan and Centrally Sponsored Plan.*

EXPENDITURE PROFILE

APPENDIX-XVIII

[See paragraph 13.1(v)]

Estimated strength of Establishment and provisions therefor.

Ministry/Department of
Strength as on 1st March *(₹ in crore)*

Actual	Estimated		Actuals 2020-2021			RE 2021-2022			BE 2022-2023		
2021	2022	2023	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 Rawat,
Under Secretary (Demand),Ministry of Finance,
Department of Economic Affairs, Room No.221-A,
North Block, New Delhi.

For Financial Adviser
Date
Telephone No.

Notes:

(i) The information in respect of estimated strength of Establishment must be duly got verified and authenticated by a designated officer not below the rank of Deputy Secretary/Director in the Ministry/Department before it is furnished to the Ministry of Finance, Budget Division.

(ii) Wherever there are large variations (Say, 5% or more), in the establishment strength or the related provisions for pay and allowances with reference to the previous year, or the projections made for the next year, this may invariably be explained in brief.

EXPENDITURE PROFILE

APPENDIX-XIX

[See paragraph 13.1(vi)]

Summary statement showing the Contributions to International Bodies provided for in the Budget Estimates, 2021-2022 [to be appended to SBE(Final)]

(₹ in crore)

Sl. No.	Name of Ministry/Department	Total no. of items	Actual 2020-2021	BE 2021-2022	RE 2021-2022	BE 2022-2023
1	2	3	4	5	6	7

No.
Shri R. Shivakumar, Under Secretary (BA),
Ministry of Finance,
Department of Economic Affairs, Room No.237,
North Block, New Delhi.

Ministry/Department of
For Financial Adviser
Date
Telephone No.

EXPENDITURE PROFILE

APPENDIX-XX
[See paragraph 13.1(vii)]

Summary statement showing Grants-in-aid exceeding ₹5 lakh (recurring) or ₹10 lakh (non-recurring) sanctioned to private institutions/organizations/individuals during the year 2020-2021

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

No.
Shr R. Shivakumar, Under Secretary (BA),
Ministry of Finance,
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 XXI
(See Paragraph13.2)

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 2021-2022	RE 2021-2022	BE 2022-2023

(ii) Pro-women (at least 30% of provision)
Demand No: …… **Name of the Ministry/Department: …….**

(₹ in crore)

Details of Scheme	BE 2021-2022	RE 2021-2022	BE 2022-2023

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

Director (Budget)/Deputy Secretary (Budget)
Ministry/Department ……
Tel. No. ……

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

EXPENDITURE PROFILE
STATEMENT NO.10-A

APPENDIX XXII
[See Paragraph 13.3]

STATEMENT SHOWING SCHEMES FOR THE DEVELOPMENT OF SCHEDULED CASTES

Demand No.
Name of the Ministry/Department

Scheme under Scheduled Castes Sub Plan

(₹ in crore)

Details of the Scheme	Actual 2020-2021	Budget 2021-2022	Revised 2021-2022	Budget 2022-2023

To
Shri S. Samanta
Under Secretary (P&A)
Ministry of Finance, Department of Economic Affairs,
Room No.237, North Block, New Delhi.

Signature
Designation
Date
Telephone No.
Fax No.

EXPENDITURE PROFILE
STATEMENT NO.10-B

APPENDIX XXIII
[See Paragraph 13.3]

Demand No.
Name of the Ministry/Department

STATEMENT SHOWING SCHEMES FOR THE DEVELOPMENT OF SCHEDULED TRIBES
Scheme under Tribal Sub Plan

(₹ in crore)

Details of the Scheme	Actual 2020-2021	Budget 2021-2022	Revised 2021-2022	Budget 2022-2023

To

Shri S. Samanta
Under Secretary (P&A)
Ministry of Finance
Department of Economic Affairs, RoomNo.237,
North Block, New Delhi.

Signature
Designation
Date
Telephone No.

EXPENDITURE PROFILE
STATEMENT NO.12

APPENDIX XXIV
(See Paragraph 13.5)
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)

Name of the Schemes/Programmes	Budget 2021-2022	Revised 2021-2022	Budget 2022-2023

To

Shri Sanjay Rawat
Under Secretary (Demand)
Budget Division, Ministry of Finance, Department of Economic Affairs,
Room No.221-A, North Block, New Delhi

EXPENDITURE PROFILE

APPENDIX-XXV
[See paragraph 13.7
Budget Allocated by Ministries/Departments for the North Eastern Region

(₹ in crore)

Sl. No.	Name of Ministry/Department	Budget Estimates (2021-2022)	Revised Estimates (2021-2022)	Budget Estimates (2022-2023)

To

Shri S.Samanta,
Under Secretary (P&A)
Budget Division, Department of Economic Affairs,
Room No.237, North Block, New Delhi

EXPENDITURE PROFILE

APPENDIX XXVI

[See para 4.1 & 13.10]

STATEMENT -19

Part-I: Externally Aided Projects under Central Plan (projects disbursing ₹100 croreor more in B.E. 2020-21)

(₹ 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 2020-2021	BE 2021-2022	RE 2021-2022	BE 2022-2023

Expenditure Profile

STATEMENT -19

Part-II

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

(₹ in crore)

	Actuals 2020-2021	BE 2021-2022	RE 2021-2022	BE 2022-2023
Grant				
Loan				

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

(ii) Major Externally Aided Projects – State Sector Plan (projects disbursing ₹100 crore or more in B.E. 2021-22)

(₹ 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 2021	Utilization up to 31.3.2021 (% of Loan)	Actual 2020-2021	BE 2021-2022	RE 2021-2022	BE 2022-2023

Signature
Designation
Telephone No.

To
Shri S.Samanta,
Under Secretary (P&A)
Budget Division, Department of Economic Affairs,
Room No.237, North Block, New Delhi

APPENDIX XXVII

[See paragraph 13.11]

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

Demand No……
Name of the Ministry/Department……..

(₹ in crore)

Name of Scheme	Actuals 2020-2021	BE 2021-2022	RE 2021-2022	BE 2022-2023

To
Smt. Chandra Katyal,
Deputy Director (R&C)
Room No.237, North Block
Ministry of Finance, Department of Economic Affairs
New Delhi

Ministry/Department of……
For Financial Adviser……..
Date…….
Telephone No……

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

Name of Ministry/Department

(₹ In crore)

Sl. No.	Beneficiary [Name of the PSU etc in whose favour guarantee is given]	Loan Holder/ Entity giving Loan	Authority for Guarantee [MoF Approval No.& Date]	Period of validity [MOF ID No.,& date through which the Guarantee was last extended]	Purpose of Loan	Class*	Sector*	Details of Reschedule	Details of Securities pledged
1	2	3	4	5	6	7	8	9	10

Amount Of Loan	Extent of Guarantee			Additions	Deletions	Invoked		Outstanding principal, interest etc. at the end of 31.03.2021	Rate of Guarantee Fee/ Commission	Guarantee Fee/ Commission		Other conditions& compliance
	Principal	Interest	Total			Discharged	Not discharged			Receivable	Received	
11	12	13	14	15	16	17	18	19	20	21	22	23

*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 XXX-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)
Ministry of Finance, 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 XXVIII-B
Form D-1
[See paragraph 14.5 (ii)]
TAX REVENUES RAISED BUT NOT REALISED
(principal taxes)

(As at the end of the year 2020-2021)

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
Mr. Rahul Garud,
Deputy Director (FRBM)
Ministry of Finance, Department of Economic Affairs,
Room No. 241-E, North Block, New Delhi.

Ministry/Department of
For Financial Adviser
Date
Telephone No.

APPENDIX XXVIII-C
Form D-2
(See paragraph 14.3 &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 2020-2021)

(₹ in Crore)

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

To
Mr. Rahul Garud,
Deputy Director (FRBM)
Ministry of Finance, Department of Economic Affairs,
Room No. 241-E, North Block, New Delhi.

Ministry/Department of
For Financial Adviser
Date
Telephone No.

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

ASSET REGISTER

Demand Name
Demand No.……

(Asset at the end of Report Year 2019-2020)
Cost (₹in crore)

		Assets at the beginning of the year 2020-2021	Assets acquired during the year 2020-2021	Cumulative total of assets at the end of the year 2020-2021
Physical assets :				
Land				
Building				
	Office			
	Residential			
Roads				
Bridges				
Irrigation Projects				
Power Projects				
Other Capital Projects				
Machinery & Equipment				
Office Equipment				
Vehicles				
Total				
Financial assets:				
Equity Investment				
	Shares			
	Bonus Shares			
Loans and advances				
	Loans to State & UT Govts.			
	Loans to Foreign Govts.			
	Loans to companies			
	Loans to others			
Other Financial Investments				
	Railways			
	Others			
Total				
GRAND TOTAL				

Notes:

1. *Assets above the threshold value of Rupees two lakh only to be recorded.*
2. *This disclosure statement does not include assets of Cabinet Secretariat, Central Police Organization, Ministry of Defence, Departments of Space and Atomic Energy.*
3. *Figures in the column "Assets acquired during the year **2020-2021** (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
Mr. Rahul Garud,
Deputy Director (FRBM)
Ministry of Finance, 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-XXIX

[See paragraph 15.5(i)]

DEMAND NO.

Estimated strength of Establishment and provisions therefor.

Strength ason1st March *(₹ in crore)*

2021					estimates sanctioned strength		Actuals 2020-2021	Budget 2021-2022	Revised 2021-2022	Budget 2022-2023
					2022	2023				
Pay Band/ Grade Pay	**Status of Posts**	**Group of Posts**	**Total No. of Posts**	**No. of Emp. in Positions**						
	Gaz./Non Gaz.	Regular/ Temp./ Adhoc	Gp. A Gp. B Gp. C Gp. D							
			Unclassified							
(a)	(b)	(c)	(d)	(e)	(f)					
			1. Salary (a) Officers Indicate in respect of each Pay Band/Grade Pay							
			(b) Staff Indicate in respect of each Pay Band/Grade Pay							
			Total Salary							
			2. Allowances (other than OTA and travel expenses)							
			3. Wages							
			4. Overtime allowance							
			5. Domestic travel expenses							
			6. Foreign travel expenses *							
			Total							

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

To
Shri Sanjay Rawat
Under Secretary (Demand)
Budget Division, Ministry of Finance, Department of Economic Affairs,
Room No. 221-A, North Block, New Delhi.

DETAILED DEMANDS FOR GRANTS

APPENDIX– XXX

[See paragraph 4.2 &15.5(ii)]

Project-wise provision for expenditure on externally aided projects

(₹in thousand)

Major Head etc. etc	Name of the Project project	Actuals 2020-2021		Revised Estimates 2021-2022		Budget Estimates 2022-2023	
		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

DETAILED DEMANDS FOR GRANTS

APPENDIX-XXXI

[See paragraph 15.5(iii)]

Statement showing broad details of expenditure (other than Centrally Sponsored and Central Sector Schemes) provisions costing ₹ 25 lakh and above in BE 2022-2023

(₹in thousand)

Sl. No.	Demand No. and sub-head	Brief particulars of the scheme	Provision in BE 2022-2023

To
Shri Sanjay Rawat
Under Secretary (Demand)
Budget Division, Ministry of Finance, Department of Economic Affairs,
Room No. 221-A, North Block, New Delhi.

DETAILED DEMANDS FOR GRANTS

APPENDIX-XXXII

[See paragraph 15.5(iv)]

Details of provisions in BE 2021-2022 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	Whether Plan / Non Plan	Provision in BE ~~2021-2022~~	Remarks / Outstanding U.C.
1	2	3	4	5	6	7	8

DETAILED DEMANDS FOR GRANTS

APPENDIX-XXXIII

[See paragraph 15.5(v)]

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

(₹in thousand)

Particulars of the work	Estimated cost of the work	Actual expenditure to the end of 2020-2021	Probable expenditure during 2021-2022	Total of Columns 3 & 4	Provision in Budget 2022-2023
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-XXXIV

[See paragraph 15.5(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-XXXV

[See paragraph 15.5(vii)]

Particulars of Government property of value exceeding Rupees five lakhs proposed to be transferred/gifted to non- Government bodies in 2022-2023

(₹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-XXXVI

[See paragraph 15.5(viii)]

Statement showing contributions to International Bodies provided for in the Budget Estimates for 2019-20

(₹ in crore)

Name of the organisation	Nature and purpose of contribution	Actuals	Budget	Revised	Budget
		2020-2021	2021-2022	2021-2022	2022-2023
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-XXXVII

[See paragraph 15.5(ix)]

Statement showing Guarantees given by the Central Government and outstanding as on 31st March 2020

(₹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 31.03.2021	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-XXXVIII

[See paragraph 15.5(x)]

Statement showing Grants-in-aid exceeding ₹5 lakh (recurring) or ₹10 lakh (non-recurring) sanctioned to private institutions/organizations/individuals during the year 2020-21

(₹in thousand)

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

Note: *1. Amount of 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 3 & 4 should also be worked out and shown in the statement.

APPENDIX-XXXIX

[See paragraph 15.5(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/individual	Ministry/ Department giving the grant		Actuals of releases during 2020-2021 from the Consolidated Fund of India	Grants from Consolidated Fund of India as per BE 2021-2022	Grants from Consolidated Fund of India as per BE 2020-2021	Grants received from other sources 2020-2021		Remarks/ Outstanding U.C.
		Public	Private				Domestic	External/ Foreign	
1	2	3	4	5	6	7	8	9	10

DETAILED DEMANDS FOR GRANTS

APPENDIX-XL

[See paragraphs 11.1]

Particulars of "New Service/New Instrument of Service" for which provision is made in the Budget Estimates 2022-2023

(₹in thousand)

Serial No.	Demand Number and Major Head/sub-head	Provision in Budget Estimates 2021-2022	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.*

Ministry/Department of

To,

Shri Sanjay Rawat,
Under Secretary (Demand), Ministry of Finance,
Department of Economic Affairs, R. No. 221-A, North Block, New Delhi.

For Financial Adviser
Date
Telephone No.

Revenue/Capital Receipt

APPENDIX-XLI
(See paragraph 17.4)
REVENUE/CAPITAL RECEIPTS

(₹in thousand)

	First Months		Last Months		Total
ACCOUNTS	**Apr-Sept**	**Apr-Nov**	**Oct-Mar**	**Dec-Mar**	
2018-2019					
2019-2020					
2020-2021					

Total Receipts of 6 months		Up to Minor Heads	Total Receipts			2021-2022		2022-2023
Apr-Sept								
2020-2021	**2021-2022**		**2018-2019**	**2019-2020**	**2020-2021**	**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 as per Appendix-XLVI.
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

Shri Parveen Singh,
Under Secretary (PD)
Ministry of Finance, Department of Economic Affairs,
Room No. 237, North Block,
New Delhi.

Signature
Designation
Date
Telephone No.
Fax No.

Revenue Receipts

APPENDIX-XLII
(See para 17.8)
Estimates of Foreign Grants concerning the Ministry/Department of

(₹ in crore)

					Amount to be provided in			Budget Estimates
Name of the Grantor country/body	**Date of aid agreement**	**Particulars of assistance to be received**	**Total assistance expected**	**Receipts Major Head**	**2021-2022 B.E.**	**2021-2022 R.E.**	**2022-2023 B.E.**	**Manner of utilization of aid ***

To

The Controller of Aid Accounts and Audit
Department of Economic Affairs
Indian Oil Bhawan, 5th 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 Plan (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-XLIII
(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* 2020-2021	Net Worth 2020-21	Equity as on March 31, 2021	Equity holding Of GOI on March 31, 2021	2021-2022		2022-2023
2020-2021	2021-2022		2018-2019	2019-2020	2020-2021					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

Shri Parveen Singh
Under Secretary (PD)
Ministry of Finance, Department of Economic Affairs,
Room No. 237, North Block,
New Delhi.

Signature
Designation
Date
Telephone No.
Fax No.

APPENDIX-XLIV
(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 31/3/2021	Debt-Equity Ratio as on 31/3/2021	Dividend paid to Government for 2020-2021		Total dividend paid for 2020-21 (sum of columns a+b)	Interim Dividend for 2021-22 paid / to be paid in 2021-22	Total Dividend paid during 2020-21 (sum of columns b+d)	Cash /Cash equivalent as on 31/03/21	General Reserves on 31/03/21	Capital expenditure during 2021-22	Estimated capital expendi-ture for 2022-23
				Interim Dividend in 2020-21	Final Dividend paid/to be paid in 2021-22							
				a	b	c=a+b	d	e				
1												
2												
3												
4												
	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
Shri Parveen Singh,
Under Secretary (PD)
Ministry of Finance, Department of Economic Affairs,
Room No. 237, North Block,
New Delhi.

Signature
Designation
Date
Telephone No.
Fax No.

Revenue/Capital Receipts

APPENDIX-XLV

(See paragraph 17.15 & 18.2)

Estimates of Interest Receipts and Loan Repayments

(₹ in crore)

Sl. No.	Ministry/Department	Interest				Repayments			
		Actual 2020-2021	BE 2021-2022	RE 2021-2022	BE 2022-2023	Actual 2020-2021	BE 2021-2022	RE 2021-2022	BE 2022-2023
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									

Ministry/Department :

Forwarded in duplicate to
Shri Parveen Singh, Under Secretary (PD)
Ministry of Finance, Department of Economic Affairs,
Room No. 237, North Block, New Delhi.

Signature
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-XLVI

(See paragraph 17.16, 18.2 & 18.5)

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 31.03.2021							
1.	Central loans outstanding as on 31.03.2021								
2.	Defaults in respect of dues up to 31.03.2021, if any:	Principal				Interest			
3.	Recoveries during 2021-22 (upto October): (a) Current dues (b) Defaulted dues								
4.	Estimates	Interest				Principal			
		Actual 2020-21	BE 2021-22	RE 2021-22	BE 2022-23	Actual 2020-21	BE 2021-22	RE 2021-22	BE 2022-23
	(a) from internal resources								
	(b) from: (i) budgetary support (ii) Conversion of past loans into equity								
	Total (a) and (b)								
5.	Details of proposals under consideration, if any providing relief to PSU, which would have impact on repayments / interest payments by it.								

To
Shri Parveen Singh, Under Secretary (PD)
Ministry of Finance, Department of Economic Affairs,
Room No. 237, North Block, New Delhi.

Signature
Designation
Date
Telephone No.

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.

Capital Receipts

APPENDIX-XLVII
(See paragraph 18.6)

Estimates of transactions relating to the Public Account of India for inclusion in the Budget for2022-2023
RECEIPTS/OUTGOINGS IN PUBLIC ACCOUNT

(₹ In crore)

Major, Minor, Sub-head etc.	Actual 2020-2021	Balance as at end of 2020-2021	BE 2021-2022	Adjustments up to 1st week of September, 2021	RE 2021-2022	BE 2022-2023	Remarks
1	2	3	4	5	6	7	8

Signature of Controller of Accounts
Date
Telephone No

To
Shri Ritesh Kumar
Assistant Director, Ministry of Finance, Room No.242-A
Department of Economic Affairs, North Block, New Delhi.

APPENDIX-XLVIII
[See paragraph 12]
Output-Outcome Framework for Schemes 2021-22

Name of the Ministry/Department:
Demand No:

Umbrella Name (if applicable):
Scheme Name (CS/CSS)

Financial Outlay (₹ in crore)	Outputs 2021-2022			Outcomes 2022-2023		
2022-2023	Output	Indicator (s)	Target 2022-2023	Outcome	Indicator (s)	Target 2022-2023

To

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

APPENDIX - XLIX

(See paragraph 1.12)

LIST OF DEMANDS FOR GRANTS, 2022-2023

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

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

Appendix L

(See para 1.9 & 1.12)

SECTION-WISE ALLOCATION OF DEMANDS

Section	Name of Demands
DEMAND	**Health, Education & Culture, Social Welfare** 1. Department of Health & Family Welfare 2. Department of Health Research 3. Ministry of AYUSH 4. Department of School Education & Literacy 5. Department of Higher Education 6. Ministry of Culture 7. Ministry of Youth Affairs & Sports 8. Ministry of Women and Child Development 9. Department of Social Justice & Empowerment 10. Ministry of Minority Affairs 11. Ministry of Tribal Affairs 12. Department of Empowerment of Persons with Disabilities
SUPPLEMENTARY DEMAND	**Science, Environment & Forest, IT and MEA** 1. Ministry of Environment, Forests & Climate Change 2. Department of Atomic Energy 3. Department of Science & Technology 4. Department of Scientific & Industrial Research 5. Department of Biotechnology 6. Ministry of Earth Science 7. Department of Space 8. Ministry of Electronics & Information Technology 9. Ministry of External Affairs 10. Ministry of Planning 11. Ministry of Statistics & Programme Implementation
REPORT & COORDINATION	**Constitutional Authorities** 1. Law & Justice 2. Election Commission 3. Supreme Court of India 4. President 5. Vice President 6. Rajya Sabha 7. Lok Sabha 8. Ministry of Parliamentary Affairs 9. Union Public Service Commission 10. Indian Audit and Accounts Department
ACCOUNTS	**Pension, Posts, Telecom, Defence and Railways** 1. Civil Pensions 2. Department of Posts 3. Department of Telecommunications 4. Defence Services (Revenue) 5. Capital Outlay on Defence Services 6. Ministry of Defence (Civil) 7. Defence Pensions 8. Ministry of Railways

Section	Name of Demands
PUBLIC DEPOSIT	**Commerce & Industry, Mining and Labour** 1. Department of promotion of Industry and internal Trade 2. Ministry of Steel 3. Ministry of Textiles 4. Ministry of Micro, Small and Medium Enterprises 5. Ministry of Mines 6. Ministry of Labour & Employment 7. Ministry of Heavy Industries 8. Ministry of Skill Development & Entrepreneurship 9. Department of Commerce
WAYS & MEANS	**Finance & DEBT** 1. Department of Economic Affairs 2. Department of Financial Services 3. Department of Expenditure 4. Department of Revenue 5. Direct Taxes 6. Indirect Taxes 7. Department of Investment & Public Asset Management 8. Department of Public Enterprises 9. Department of Corporate Affairs 10. Appropriation - Repayment of Debt 11. Appropriation - Interest Payment
FRBM & MTEF	**UTs** 1. Andaman and Nicobar Islands 2. Chandigarh 3. Dadra and Nagar Haveli and Daman and Diu 4. Ladakh 5. Lakshadweep 6. Transfers Delhi 7. Transfers to Jammu and Kashmir 8. Transfers to Puducherry
BUDGET ADMINISTRATION	**Urban Development, Chemicals & Fertilisers, Home, Personnel, Cabinet and I & B** 1. Ministry of Housing & Urban Affairs 2. Department of Chemicals & Petrochemicals 3. Department of Fertilisers 4. Department of Pharmaceuticals 5. Ministry of Home Affairs 6. Police 7. Cabinet 8. Ministry of Personnel, Public Grievances and Pensions 9. Central Vigilance Commission 10. Ministry of Information and Broadcasting

Section	Name of Demands
STATES	**States, Energy And Rural Development** 1. Transfers to State 2. Ministry of Development of North Eastern Region 3. Ministry of Power 4. Ministry of New & Renewable Energy 5. Ministry of Petroleum & Natural Gas 6. Ministry of Coal 7. Department of Rural Development 8. Ministry of Panchayati Raj 9. Department of Land Resources 10. Department of Drinking Water and Sanitation 11. Ministry of Tourism
PLANNING & ALLOCATION	**Agriculture & Allied And Physical Infrastructure** 1. Department of Agriculture & Farmers Welfare 2. Department of Agricultural Research & Education 3. Department of Animal Husbandry & Dairying 4. Department of Fisheries 5. Department of Food & Public Distribution 6. M/o Food Processing Industries 7. Department of Consumer Affairs 8. Ministry of Water Resources, River Development & Ganga Rejuvenation 9. Ministry of Road Transport & Highways 10. Ministry of Ports, Shipping and Waterways 11. Ministry of Civil Aviation 12. Ministry of Cooperation

APPENDIX LI

[See paragraph 1.9]

The allocation of Statements of Expenditure Profile: Section-wise

	Statement No.	Name Of Section
System Generated	**Manual**	
1-Summary of Expenditure **3**-Expenditure of Ministries and Department	**2A**-Statement of Major Variations of Expenditure between BE 2019-20 and RE 2020-21 **2B**- Statement of Major Variations of Expenditure between RE 2019-20 and BE 2020-21	W&M (Room No.224-C, Tel.23095174) and Accounts Section (Room No.224-C, Tel. 23095210)
	15- Major Reserve Funds operated in Public Account	Accounts Section (Room No.224-C, Tel. 23095210)
	17-Reconciliation between Expenditure shown in Demands for Grants, Annual Financial Statement and Budget Profile Statement 16 **27**-The Rail Budget at a Glance	W&M (Room No.224-C, Tel.23095174) and Accounts Section (Room No.224-C, Tel. 23095210)
	6- Allocation under the Object Head Grants for Creation of Capital Assets **7**-Statement of Subsidies and Subsidies related Schemes **24**-Assistance given to Autonomous and Grantee Bodies	Report Section (Room No.225-A, Tel. 23095171)
4A-Centrally Sponsored Schemes **4B**-Central Sector Schemes **4C-Other Central Expenditurexs** **4D- Other Transfers**	**19**-Externally Aided Projects	P&A Section (Room No.224-C, Tel.23095254)
5-Transfers to Union Territories with Legislature		DD (FRBM) (Room No. 224-A, Tel.23095764)
11-Allocations for the North Eastern Areas		P&A Section (Room No.263-B, Tel. 23095177)
20-Grants and Loans to Foreign Government		
	10A-Schemes for Scheduled Castes	P&A Section (Room No.224-C, Tel.23095254)
	10B-Schemes for Scheduled Tribes	P&A Section (Room No.224-C, Tel.23095254)
	18-Total Transfer of Resources to States/UTs	States Section (Room No.224-B, Tel.23095173)
	9-Grants in Aid to Private Institutions/ Organisations/Individuals(Actuals 2019-20) **21**-Contribution to International Bodies and Activities **23**-Budget Provisions under “Grants-in-aid-Salaries”	Budget Admin. (Room No.239-A, Tel.23095178)
16-Budget Provisions by Heads of Accounts	**12**-Allocations for the Welfare of Children	Demand(Room No.225-A, Tel. 23095231) / PD Section (Room No.263-B, Tel. 23095177)
	13-Gender Budget **22**-Estimated strength of Establishment and provisions thereof	
	8-Departmental Commercial Undertakings: Net Budgetary Support for Revenue Expenditure	SD/PD Section -Link
14-Expenditure charged on the Consolidated Fund of India **25-**Resources of Public Enterprises **26**-Investment in Public Enterprises		Accounts Section (Room No.224-C, Tel. 23095210) PD Section (Room No.263-B, Tel. 23095177) No.224-C, Tel.)

APPENDIX LII

(See Paragraph 15.1)

मंत्रालय/विभाग
Ministry/Department

मांग संख्या
DEMAND NO.

अनुदानों की मांगें 2022-223
DEMANDS FOR GRANTS 2022-23

(Rs.in thousand)

		राजस्व Revenue		पूंजी Capital		जोड़ Total
भारित Charged		0		0		0
स्वीकृत Voted		0		0		0

(हजार रुपयों में)

वास्तविक Actual 2020-21	बजट अनुमान Budget Estimate 2021-22	संशोधित अनुमान Revised Estimate 2021-22	बजट अनुमान Budget Estimate 2022-23
			Total

Revenue Section

Secretariat-General
Services (Major Head)
Secretariat (Minor Head)
Ministry/Department of
Establishment
Salaries
Charged
Voted
Wages

Signature of Chief Controller of Accounts
Date
Telephone No

To

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

APPENDIX LIII

(See Paragraph 14.4)

LIABILITY ON ANUNITY PROJECTS

(Rs. 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 2020-21
				From	To	No. of years		
Total								

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 LIV
(See Para 18.3)

ESTIMATES OF RECEIPTS ON ACCOUNT OF BONUS SHARES

Demand Name
Demand No. .....

(As at the end of Reporting Year 2021-2022)

(₹ in croe)

Name of the CPSU/Company	Bonus shares issued	
	Actuals 2020-21	Revised 2021-22

To

Sh. Ritesh Kumar
Assistant Director, (W&M), Ministry of Finance, Room No. 242-A
Deparment of Economic Affairs, North Block
New Delhi

Ministry/Department of
For Financial Adviser
Date
Telephone No.

APPENDIX LV

(See paragraph 13.12 of Budget Circular)

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

Name of the Ministry/Department- Demand No.

S. No	Particulars	Budget Estimates 2021-22	Revised Estimates 2021-22	Budget Estimates 2022-23
1.	Allocation over R&D Umbrella Schemes/Schemes/Sub-Schemes/Components			
2.	Allocation over R&D organisations (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

ANNEXURE - A
[see Para 2.2(iv)]

File No.66 (01)/PF-II/2015
Government of India
Ministry of Finance
Department of Expenditure
Plan Finance II Division

North Block, New Delhi.
Dated the 16th September, 2016

OFFICE MEMORANDUM

Subject: Classification and fund sharing pattern of BADP and RURBAN Mission-reg.

In continuation of NITI Aayog's O.M. No.O-11013/02/2015-CSS &CMC dated 17th August 2016, and after considering the views of the stake holders, the undersigned is directed to state that the classification of Border Area Development Programme and Shyama Prasad Mukherjee RURBAN Mission is changed from the 'Optional' to the 'Core' category.

2. Since both of them are flexi-schemes, which address the local area development needs, funds under these can be spent on any item covered by the National Development Agenda.

3. The fund sharing pattern will be, as approved for the Core Schemes on the recommendation of the Sub-Group of Chief Ministers constituted by NITI Aayog, i.e. 90:10 for 8 North-East & 3 Himalayan States, and 60:40 for all other States.

4. This issues with the approval of the Finance Minister.

16/9/2016

(Arunish Chawla)
Joint Secretary to the Government of India
Tel. No. 23093052

To

1. CEO, NITI Aayog, Sansad Marg,New Delhi.
2. Secretary, Ministry of Rural Development, Krishi Bhawan, New Delhi
3. Secretary, Ministry of Home Affairs (Border Management), North Block, New Delhi.

Copy to:

1. Financial Adviser, Ministry of Rural Development, Krishi Bhawan, New Delhi.
2. Financial Adviser, Ministry of Home Affairs, North Block, New Delhi
3. Joint Secretary (Budget), Ministry of Finance, Department of Economic Affairs, Room No. 168-B, North Block, New Delhi.

ANNEXURE - B
[see Para 2.2(iv)]

File No.O-11013/02/2015-CSS & CMC
Government of India
NITI Aayog
(Governing Council Secretariat)

Sansad Marg,
New Delhi -110001

August 17, 2016

OFFICE MEMORANDUM

Subject: Rationalization of Centrally Sponsored Schemes- Based on the Recommendations and suggested course of action by the Sub-Group of Chief Ministers- approved by the Cabinet.

Based on the recommendations of the Sub-Group of Chief Ministers and consultation with various Ministries/ Departments and other stakeholders, Government of India has decided, with the approval of the Cabinet, to rationalize the Centrally Sponsored Schemes (CSSs) in the following manner:

1. **National Development Agenda:**

1.1. The following sectors would form a part of the National Development Agenda:

I. Poverty Elimination – Livelihoods, Jobs and Skill Development
II. Drinking Water and Swachh Bharat Mission
III. Rural Connectivity: Electricity; Access Roads and communication
IV. Agriculture, including Animal husbandry, Fisheries, Integrated Watershed Management and Irrigation
V. Education, including Mid-Day Meal
VI. Health, Nutrition, Women and Children
VII. Housing for All: Rural and Urban
VIII. Urban Transformation
IX. Law and Order, Justice Delivery Systems
X. Others, which may include: Wildlife Conservation and Greening

1.2. The Union and the State Governments would focus jointly on the achievement of the overarching objectives through the instrumentality of CSS.

2. **Number of CSS & their Classification:**

2.1. The existing 66 Centrally Sponsored Schemes (CSSs) have been rationalized into 28 umbrella schemes. The list of schemes approved by the Cabinet is enclosed at Annexure-I.

2.2. Out of 28 umbrella schemes, 6 schemes have been categorized as Core of the Core schemes, 20 schemes as Core schemes, and remaining two as Optional schemes. If required, related schemes could be merged and implemented as "Umbrella Schemes", with flexibility to States to administer the admissible components in line with State-specific requirements.

2.3. Core Schemes will have compulsory participation by the States, whereas participation amongst the Optional Schemes would be by choice.

2.4. Core of the Core Schemes are legislatively backed or are designed to subserve the vulnerable sections of our population, and existing funding pattern will continue for these Schemes.

2.5. Classification and share of the Central Government for the Border Area Development Programme (BADP) will be decided by the Finance Minister in consultation with Ministry of Home Affairs and NITI Aayog.

3. Budgeting Core and Optional schemes:

3.1. Allocation of funds for the Core Schemes in the Union Budget shall be done by Ministry of Finance in the Demand for Grants of the Central Line Ministries. Inter-state distribution shall be on the basis of criteria evolved by *a Committee comprising Secretary of Nodal Administrative Ministry as Chairman, Financial Adviser of the Ministry, and Adviser concerned of NITI Aayog as Members.*

3.2. For Optional Schemes, a lump sum provision for each State may be intimated in advance on the basis of which states would inform the Ministry of Finance of the preferred distribution within the overall ceiling indicated.

3.3. The Consolidated Demand for the States under this head would be routed through the NITI Aayog to the Ministry of Finance.

3.4. Additionally, the State will have a flexibility of portability from the Optional schemes (should it choose not to utilize its entire allocation under that head) to any other CSS component within the overall budgetary allocation for the State under Central Assistance to State Plans (CASP).

4. Funding Pattern:

4.1. The existing funding pattern will continue for Core of the Core schemes.

4.2. For Core Schemes, the funding pattern for the 8 North Eastern States and Himalayan States of Uttarakhand, Himachal Pradesh and Jammu & Kashmir shall be Centre: 90% and State: 10%, whereas for the rest of the States this ratio shall be Centre: 60% and State: 40%.

4.3. For Optional Schemes, the funding pattern for the 8 North Eastern States and Himalayan States of Uttarakhand, Himachal Pradesh and Jammu & Kashmir shall be Centre: 80% and State: 20%, whereas for the rest of the States this ratio shall be Centre: 50% and State: 50%.

4.4. Ordinarily, no CSS will be sanctioned where the central share is less than 50%.

4.5. However, all the sharing patterns indicated above shall be subject to the proviso that if the central share is already below that indicated in the sharing pattern, then the Centre's share would remain capped at their present level.

5. Cost norms:

5.1. In construction-based schemes, States may decide cost norms on the basis of Schedule of Rates applicable to the concerned States. Flexibility in cost norms is also introduced in non-construction based schemes, wherever possible. However, the flexibility provided shall be subject to the condition that such flexibility would not create any entitlements for an increased allocation under a Scheme.

6. Flexibility and Flexi-funds:

6.1. While designing the CSS, the Central Ministries shall permit flexibility in the choice of components to the States as available under the Rashtriya Krishi Vikaas Yojana (RKVY).

6.2. The flexi-funds available in each CSS has been raised from the current level of 10 percent to 25 percent for States and 30 percent for UTs of the overall annual allocation under each Scheme so that the implementation can be better attuned to the needs of individual States/ UTs.

7. Release of Funds:

7.1. Release of an instalment would not be predicated on producing Utilization Certificates (UCs) of the last instalment, and that release would be based on the furnished UC of the penultimate (last to last) instalment.

7.2. A pre-authorization based approach would be adopted on a financial year basis, with a gradual transition towards an automated 'just-in-time' release of cash on a quarterly basis during 2016-17 to remove uncertainty in release of central share of CSS.

7.3. The extant procedure, which mandates immediate release of funds from State Treasuries to implementing agencies failing which penal rate is imposed, is abolished.

7.4. Tracking of expenditure is important as a monitoring tool. Hence, the Public Financial Management System (PFMS) would be suitably integrated with the State Treasuries in 2016-17 itself. However, such integration should not be a condition precedent for release of funds to States.

7.5. States with comfortable cash position are allowed to seek their share of Central Assistance as reimbursements after having funded the activities/projects through their own funds.

8. Local Body Grants:

8.1. In respect of releases to Local Bodies from Government of India, the State Governments are permitted to issue suitable advisories relating to prioritization for development expenditure with respect to Schemes/Sectors in the National Development Agenda especially relating to basic services out of the substantial funds that will devolve on them with effect from 2015-16.

9. Institutional Arrangement:

9.1. A Standing Committee would be constituted, under the Chairpersonship of CEO, NITI Aayog with nominees from every State/UT and suitable representation from Ministry of Finance and concerned Central Ministries, for ensuring smooth implementation of CSS.

9.2. This Committee would meet at least twice a year. The first meeting would be held immediately after the finalization of the Union Budget, and the second meeting would be held in November/December.

9.3. The deliberations of the Committee must be guided by an approach that focuses on problem-solving, advocacy and handholding on behalf of the States, as well as providing a forum for sharing and dissemination of best practices.

9.4. This arrangement would be without prejudice to the responsibility cast upon Central Ministries to monitor the implementation of Schemes relating to their Ministry.

10. Evaluation of the Schemes:

10.1. NITI Aayog shall take up monitoring and independent evaluation of important Centrally Sponsored Schemes, especially as there is a need to transit from monitoring expenditure to monitoring outcomes.

11. Arrangement for UTs:

11.1. The transfer of funds to UTs for non-plan and non-development purposes is administered through the Demand for Grants of the Ministry of Home Affairs (MHA).The existing arrangements would continue.

11.2. Funds for development purposes, both for Central Sector and Schemes under the National Development Agenda, would be allocated UT-wise by Ministry of Finance on the basis of consultation with UTs and NITI Aayog.

11.3. Instead of implementing a large number of schemes, UTs would be given flexibility in choosing the sectors in which they have identified potential and where they are likely to benefit from concerted interventions.

11.4. All Core and Optional Schemes would be funded 100% by Centre in all UTs (without legislature). For UTs (with legislature), existing funding pattern would be followed for all Core of the Core and Core Schemes. For Optional Schemes, the funding pattern of 80% by Centre and 20% by UTs (with legislature) would be followed.

11.5. For better synergy between Central sector and Centrally Sponsored Schemes, UTs in consultation with NITI Aayog may also recommend restructuring of Central sector initiatives, if required, in the selected sectors.

12. Review:

12.1. The actual working of these provisions would be reviewed for desired course correction in the spirit of cooperative federalism after two years or any other suitable period.

13. These arrangements have come into force in the current year 2016-17.

A. Tiwari 17/8/16

(Alka Tiwari)
Adviser (GCS)
Tel: 23096655

To

1. All the Secretaries of Government of India (as per the list)
2. Chief Secretaries of All States/ UTs (with Legislature)/ Administrators of UTs (without Legislature) – (as per the list)

Copy for information to:

1. PS to Vice Chairman, NITI Aayog
2. PS to MOS(I/C), Planning
3. PS to Members (BD)/(VKS)/(RC), NITI Aayog
4. Sr. PPS to CEO , NITI Aayog
5. PS to Principal Adviser(Social Sectors), NITI Aayog
6. PS to Special Secretary(YSM), NITI Aayog
7. PS to Addl. Secretary(AK), NITI Aayog
8. PS to Sr. Consultant (Dr. P.K.Anand) / (Shri B.N. Satpathy), NITI Aayog

Copy for information to:

1. Adviser (FR) / GCS, NITI Aayog
2. JS (Budget), Budget Division, Deptt. of Expenditure, M/o Finance, North Block, New Delhi
3. JS (PF-I), Deptt. of Expenditure, M/o Finance, North Block, New Delhi
4. JS (PF-II), Deptt. of Expenditure, M/o Finance, North Block, New Delhi
5. Controller General of Accounts, Deptt. of Expenditure, M/o Finance, New Delhi

Copy also for information to:

Sr. Advisers / Advisers /OSDs of all Verticals / SMDs, NITI Aayog

Annexure-I

Rationalized Centrally Sponsored Schemes in accordance with the National Development Agenda

Sl. No.		Name of the Centrally Sponsored Schemes (CSSs)
(A)		**Core of the Core Schemes**
1		National Social Assistance Programme
2		Mahatma Gandhi National Rural Employment Guarantee Programme
3		Umbrella Scheme for Development of Scheduled Castes
4		Umbrella Scheme for Development of Scheduled Tribes
5		Umbrella Programme for Development of Minorities
6		Umbrella Scheme for Development of Backward Classes, Differently Abled and other Vulnerable Groups
(B)		**Core Schemes**
7		Green Revolution (Krishi Unnati Schemes and Rashtriya KrishiVikas Yojana)
8		White Revolution (Animal Husbandry and Dairying)
9		Blue Revolution (Integrated Development of Fisheries)
10		Pradhan Mantri Krishi Sinchai Yojana
	a	Har Khet ko Pani
	b	Per Drop More Crop
	c	Integrated Watershed Development Programme
	d	Accelerated Irrigation Benefit and Flood Management Programme
11		Pradhan Mantri Gram Sadak Yojana (PMGSY)
12		Pradhan Mantri Awas Yojana (PMAY)
	a	PMAY-Rural
	b	PMAY-Urban
13		National Rural Drinking Water Mission
14		Swachh Bharat Mission (SBM)
	a	SBM-Rural

	b	SBM-Urban
15		National Health Mission (NHM)
	a	National Rural Health Mission
	b	National Urban Health Mission
	c	Tertiary Care Programmes
	d	Human Resources in Health and Medical Education
	e	National Mission on AYUSH
16		Rashtriya Swasthya Suraksha Yojana (erstwhile RSBY)
17		National Education Mission (NEM)
	a	Sarva Shiksha Abhiyan
	b	Rashtriya Madhyamik Shiksha Abhiyan
	c	Teachers Training and Adult Education
	d	Rashtriya Uchch Shiksha Abhiyan
18		Mid Day Meal Programme
19		Integrated Child Development Services
	a	Anganwadi Services
	b	National Nutrition Mission
	c	Maternity Benefits Programme
	d	Scheme for Adolescent Girls
	e	Integrated Child Protection Scheme
	f	National Creche Scheme
20		Mission for Protection and Empowerment for Women (beti bachao-beti padao, one-stop centre, women helpline, hostels, swadhar greh, gender budgeting etc.)
21		National Livelihood Mission (NLM)
	a	National Rural Livelihood Mission
	b	National Urban Livelihood Mission
22		Jobs and Skill Development
	a	Employment Generation Programmes
	b	Pradhan Mantri Kaushal Vikas Yojna

23		Environment, Forestry and Wildlife (EFWL)
	a	National Mission for a Green India
	b	Integrated Development of Wildlife Habitats
	c	Conservation of Natural Resources and Ecosystems
	d	National River Conservation Programme
24		Urban Rejuvenation Mission (AMRUT and Smart Cities Mission)
25		Modernization of Police Forces (including Security Related Expenditure)
26		Infrastructure Facilities for Judiciary (including Gram Nyayalayas & e-Courts
(C)		**Optional Schemes**
27		Border Area Development Programme
28		Shyama Prasad Mukherjee Rurban Mission

No. 24(35)/PF-II/2012
Government of India
Ministry of Finance
Department of Expenditure

ANNEXURE - C
(see Para 3.1)

North Block, New Delhi.
Dated: 05 August, 2016

OFFICE MEMORANDUM

Subject: Appraisal and Approval of Public Funded Schemes and Projects (except matters required to be placed before the Cabinet Committee on Security)

Reference is invited to this Department OM no. 24(35)/PF-II/2012 dated 29th Aug, 2014 regarding the guidelines for formulation, appraisal and approval of Public Funded Plan Schemes and Projects. With the announcement in the Union Budget 2016-17 of doing away with Plan Non-Plan distinction at the end of Twelfth Five Year Plan, it is imperative that a plan non-plan neutral appraisal and approval system is put into place. After a comprehensive review of the extant guidelines in this regard, the revised guidelines placed below will henceforth apply to the formulation, appraisal and approval of public funded schemes and projects, except matters required to be placed before the Cabinet Committee on Security.

2. Schemes are program based cost centres through which the Ministries and Departments spend their budgetary and extra-budgetary resources for delivery of public goods and services to the citizens. They are of two types:

a) *Central Sector Schemes* are implemented by the Central Ministries/Departments through their designated implementation agencies and funds are routed through the functional heads relevant for the sector.

b) *Centrally Sponsored Schemes* are implemented within the domain of National Development Agenda identified by the Committee of Chief Ministers constituted by NITI Aayog. They can have both *Central and State Components*. While the former are fully funded by the Central Government and implemented through functional heads like the central sector schemes in para-a above, the latter are routed through the inter-governmental transfer heads 3601/3602. The expenditure on State Components is shared between the Central and State Governments in accordance with the fund sharing pattern approved for the purpose.

3. Projects are best understood by the common-sense usage of the term. They involve one-time expenditure resulting in creation of capital assets, which could yield financial or economic returns or both. Projects may either be approved on stand-alone basis or as individual projects within an approved scheme envelope. They may be executed through budgetary, extra-budgetary resources, or a combination of both.

4. Rationalization: It was found that over the years Ministries/Departments had started operating small and multiple schemes, which spread resources too thinly to realise any meaningful outcomes. In the run up to the Union Budget 2016-17, Schemes were rationalized in consultation with the implementing Ministries/Departments. As per para-113 of the Budget Speech 2016, the number of Central Sector Schemes was brought down to around 300 and the number of Centrally Sponsored Schemes to around 30. However, this exercise is not an end in itself. In reiteration of the standing instructions in this regard and to ensure efficient management of public expenditure at all times, it is directed that henceforth:

i. No new Scheme or Sub-Scheme will be initiated without the prior "in-principle" approval of the Department of Expenditure. This will, however, not apply to the announcements made in the Budget Speech for any given year.

ii. The Statement of Budget Estimates should be prepared in accordance with the approved scheme architecture and any deviation in this regard should be *a priori* agreed with the concerned division of the Department of Expenditure.

iii. Administrative Ministries/Departments should continuously endeavour to merge, restructure or drop existing schemes and sub-schemes that have become redundant or ineffective with the passage of time. For this, the restriction of in-principle approval mentioned in para-(i) above will not apply.

iv. Department of Expenditure reserves the right to merge, restructure or drop any existing scheme or sub-scheme, in consultation with the Administrative Department concerned, to enhance efficiency and improve economies of scale in the execution of government programs.

5. Formulation: The quality of Scheme or Project Formulation is the key bottleneck leading to poor execution at the implementation stage, including time and cost over-runs, often resulting in a series of revised cost estimates. Additional time and effort spent at the scheme/ project formulation stage can not only save precious resources, but also enhance the overall impact, leading to a qualitative improvement in outcomes.

For all new Schemes, a Concept Paper should be prepared while seeking in-principle approval, holding stakeholder consultations, conduct of pilot studies etc. While submitting proposals for continuation of on-going schemes, a careful rationalization must be done through merger and dropping of redundant schemes. The feedback from the formulation stage should be used for improving the scheme design so that a Detailed Paper can be presented for appraisal at the EFC stage.

Similarly, project preparation should commence with a Feasibility Report, which helps establish the project is techno-economically sound and resources are available to finance the project. It provides a firm basis for starting land acquisition, approval of pre-investment activities, etc. In-principle approval for initiating a project will be granted by the Financial Adviser concerned after examining project feasibility and availability of financial resources.

Generic structure of a Detailed Paper for Schemes/Detailed Project Report for Projects is given at Annex-I. While designing new schemes/sub-schemes, the core principles to be kept in mind are economies of scale, separability of outcomes and sharing of implementation machinery. Schemes which share outcomes and implementation machinery should not be posed as independent schemes, but within a unified umbrella program with carefully designed convergence frameworks.

6. Appraisal: The Institutional framework for appraisal of Schemes and Projects is given at Annex-II. Depending on the level of delegation, the Schemes will be appraised by the Expenditure Finance Committee (EFC) or the Standing Finance Committee (SFC), while Projects will be similarly appraised by the Public Investment Board (PIB) or the Delegated Investment Board (DIB). The step-wise time-lines for appraisal are given at Annex-III. The formats for submitting Schemes and Project Proposals are given at Annex-IVA and Annex-IVB respectively. For Schemes, a Concept/Detailed Paper which outlines the overall scheme

architecture and its main structural elements should be attached. Similarly, for Projects either the Feasibility or the Detailed Project Report should be attached. *The word Scheme is used here in a generic sense.* It includes programs (umbrella schemes), schemes and sub-schemes, which, depending on the need, may be appraised as stand-alone cost centres.

7. New Bodies: No new Company, Autonomous Body, Institution/University or other Special Purpose Vehicle should be set up without the approval of the Cabinet/Committee of the Cabinet, irrespective of the outlay, or any delegation that may have been issued in the past. All such cases would be appraised by the Committee of Establishment Expenditure chaired by the Expenditure Secretary for which separate orders will be issued by the Pers. Division. If setting up of a New Body involves project work, combined CEE/EFC/PIB may be held.

8. Original Cost Estimates: The delegation of powers for appraisal and approval of *Original Cost Estimates (OCE)* is given in the table below.

Scheme//Project Appraisal		**Scheme/Project Approval**	
Cost (Rs. Cr.)	**Appraisal by**	**Cost (Rs. Cr.)**	**Approval by**
Up to 100	The Financial Adviser	Up to 100	Secretary of the Administrative Department
> 100 & up to 500	SFC/DIB Chaired by Secretary of the Admn. Dept.	>100 & up to 500	Minister-in-charge of the Administrative Department
> 500	EFC/PIB Chaired by the Expenditure Secretary, except departments/ schemes/projects for which special dispensation has been notified by the Competent Authority	> 500 & up to 1000	Minister-in-charge of the Admn. Dept. and Finance Minister, except where special powers have been delegated by the Finance Ministry
		> 1000	Cabinet/ Committee of the Cabinet concerned with the subject

Note: 1. The financial limits above are with reference to the total size of the Scheme/Project being posed for appraisal and includes budgetary support, extra-budgetary resources, external aid, debt/equity/loans, state share, etc.

2. Financial Advisers may refer any financial matter and may also seek participation of the Department of Expenditure in the SFC/DIB meetings, if required. For proposals above Rs. 300 crore such a participation would be mandatory.

3. Delegated powers should be exercised only when the budgetary allocation or medium-term scheme outlay as approved by Department of Expenditure is available.

4. While exercising delegated powers, the Ministries/Departments should also ensure the proposals are subject to rigorous examination in project design and delivery, and careful attention should be paid to recurring liabilities and fund availability after adjustment of the committed liabilities.

5. For appraisal and approval of PPP projects separate orders issued by the Department of Economic Affairs will apply.

9. Revised Cost Estimates: Any Increase in costs due to statutory levies, exchange rate variation, price escalation within the approved time cycle and/or increase in costs up to 20 percent due to any other reason, are covered by the approval of the original cost estimates. Any increase in this regard would be approved by the Secretary of the Administrative Department concerned with the concurrence of the Financial Adviser.

Any increase in costs beyond 20 percent of the firmed-up cost estimates due to time overrun, change in scope, under-estimation, etc. (excluding increase in costs due to statutory levies, exchange rate variation and price escalation within the approved time cycle) should first be placed before a Revised Cost Committee chaired by the Financial Adviser (consisting of the Joint Secretary in-charge of the program division and representative of the Chief Adviser Cost as members) to identify the specific reasons behind such increase, identify lapses, if any, and suggest remedial measures for the same. The recommendations of the Revised Cost Committee should be placed for fresh appraisal and approval before the competent authority as per the extant delegation of powers (It may be noted that a firmed-up cost estimate here means a cost estimate which has been through the full appraisal and approval procedure as per the extant delegation of powers).

10. Pre-Investment Activities include preparation of Feasibility Reports, Detailed Project Reports; Pilot Experiments/Studies for Schemes; Survey/Investigation required for large projects; payment for land acquisition in accordance with the orders of a competent authority under the law; construction of boundary wall, access roads, minor bridges/culverts, water-power lines, site offices, temporary accommodation, etc. at the project site; preparation of environment management plans, forestry and wildlife clearances; compensatory afforestation, payment for conversion of forest land to non-forest purposes, etc.

Pre-investment activities up to Rs. 100 crore (including budgetary and extra-budgetary resources) may be approved by the Secretary of the Administrative Department with the concurrence of the Financial Adviser concerned provided financial resources are available and in-principle approval has been obtained, wherever necessary. For pre-investment activities above Rs. 100 crore, the prescribed appraisal and approval procedure should be followed. When firmed-up cost estimates are put up for approval, the expenditure on pre-investment activities should be included in the final cost estimates for the competent authority to get a full picture of the total resources required for the scheme or the project to be implemented.

11. Medium Term Outlay: It has been stated in para-110 of the Budget Speech 2016 that every scheme should have a *sunset date* and an *outcome* review. In the past, every scheme was revisited at the end of each plan period. After the Twelfth Five Year Plan, the medium term framework for schemes and their sunset dates will become coterminous with the Finance Commission Cycles, the first such one being the remaining Fourteenth Finance Commission (FFC) period ending March, 2020. This is necessary because fixation of medium term scheme outlay needs a clarity over flow of resources, which is likely to be available to both Central and State Governments over the Finance Commission periods.

Accordingly, it is directed that at the end of the Twelfth Plan period all Ministries/ Departments should undertake an outcome review and re-submit their Schemes for appraisal and approval, unless the scheme has already been made coterminous with the FFC period. The Department of Expenditure will, on its part, communicate, in consultation with the Budget Division, the outlays for both Central Sector and Centrally Sponsored

Schemes over the remaining FFC period. The same process will, *mutatis mutandis,* apply to the subsequent Finance Commission Cycles.

12. Outcomes and Evaluation: Finance Secretary vide D.O. 66(01)/PF.II/2015 Dated 18th May 2016. (Annex-V) has directed all Ministries/Department to prepare an output-outcome framework for each Central Sector and Centrally Sponsored Scheme with the approval of CEO NITI Aayog. Measurable outcomes, which deal with the quality aspect of schemes and programs, need to be defined over the relevant medium term framework, while physical and financial outputs need to be targeted on year-to-year basis in such a manner that it aggregates to achieve the measurable outcomes over the medium term. NITI Aayog, while approving the output-outcome framework, will kick-start a third party evaluation process for both Central Sector and Centrally Sponsored Schemes. Extension of Schemes from one Finance Commission Cycle to another would be contingent on the result of such an evaluation exercise.

13. Repeal: The following OM's of Department of Expenditure, and linked circulars of other Departments, including the erstwhile Planning Commission, are hereby superseded:

OM No. 24(35)/PF-II/2012 Dated 29th August, 2014

OM No. 1(1)/PF-II/2011 Dated 31st March, 2014

OM No. 1(3) PF-II/2001 Dated 1st April, 2010

OM No. 1(3)/PF-II/2001 Dated 15th November, 2007

OM No. 1(2)/PF-II/2003 Dated 7th May, 2003

OM No. 1(3)/PF-II/2001 Dated 18th February, 2002

OM No. 1(8)/PF-II/1998 Dated 30th October, 1998

OM No. 1(6)/PF-II/1991 Dated 24th August, 1992

OM No. 1(4)/PF-II/1984 Dated 25th August, 1984

The concerned Departments may, however, reissue their linked circulars in consultation with the Department of Expenditure after suitably realigning it with the new circular.

This issues with the approval of the Finance Minister and will come into effect with immediate effect.

05/08/2016

(Arunish Chawla)
Joint Secretary to the Government of India

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

Annexure-I

GENERIC STRUCTURE OF A DETAILED PAPER/DETAILED PROJECT REPORT

(i) Context/Background: This section should provide a brief description of the sector/sub-sector as well as the national strategy and policy framework. This section should also provide a general description of the scheme/project being posed for appraisal.

(ii) Problems to be addressed: This section should elaborate the problem to be addressed through the project/scheme at the local/regional/national level. Evidence regarding the nature and magnitude of the problems should be presented, supported by baseline data/survey/ reports etc.

(iii) Aims and Objectives: This section should indicate the development objectives proposed to be achieved, ranked in order of importance. The outputs/deliverables expected for each development objective should be spelt out clearly.

(iv) Strategy: This section should present an analysis of alternative strategies available to achieve the development objectives. Reasons for selecting the proposed strategy should be brought out. Basis for prioritization of locations should be indicated (wherever relevant). Opportunities for leveraging government funds through public-private partnership or savings through outsourcing must be explored. This section should also provide a description of the ongoing initiatives, and the manner in which duplication can be avoided and synergy created with the proposed scheme/project.

(v) Target Beneficiaries: There should be clear identification of target beneficiaries. Stakeholder analysis should be undertaken, including consultation with stakeholders at the time of scheme/project formulation. Options regarding cost sharing and beneficiary participation should be explored and incorporated in the project. Impact of the project on weaker sections of society, positive or negative, should be assessed and remedial steps suggested in case of any adverse impact.

(vi) Legal Framework: This section should present the legal framework, if relevant, within which the scheme/project will be implemented, as well as the strengths and weaknesses of the legal framework in so far as it impacts on achievement of stated objectives.

(vii) Environmental Impact: Environmental Impact Assessment should be undertaken, wherever required, and measures identified to mitigate the adverse impact, if any. Issues relating to land acquisition, diversion of forest land, wildlife clearances, rehabilitation and resettlement should be addressed in this section.

(viii) Technology: This section should elaborate on the technology choices, if any; evaluation of the technology options, as well as the basis for choice of technology for the proposed project.

(ix) Management: Responsibilities of different agencies for project management or scheme implementation should be elaborated. The organization structure at various levels, human resource requirements, as well as monitoring arrangements should be clearly spelt out.

(x) Finance: This section should focus on the cost estimates, budget for the scheme/project, means of financing and phasing of expenditure. Options for cost sharing and cost recovery (user charges) should be explored. Infrastructure projects may be assessed on the basis of the cost and tenor of the debt. Issues relating to project sustainability, including stakeholder commitment, operation-maintenance of assets after project completion and other related issues should also be addressed in this section.

(xi) Time Frame: This section should indicate the proposed *zero* date for commencement and also provide a PERT/CPM chart, wherever relevant.

(xii) Cost Benefit Analysis: Financial and economic cost-benefit analysis of the project should be undertaken wherever such returns are quantifiable. Such an analysis should generally be possible for infrastructure projects, but may not always be feasible for public goods and social sector projects. Even in the case of latter, the project should be taken up for appraisal before the PIB and some measurable outcomes/deliverables suitably defined.

(xiii) Risk Analysis: This section should focus on identification and assessment of implementation risks and how these are proposed to be mitigated. Risk analysis could include legal/contractual risks, environmental risks, revenue risks, project management risks, regulatory risks, etc.

(xiv) Outcomes: Success criteria to assess whether the development objectives have been achieved should be spelt out in measurable terms. Base-line data should be available against which success of the project will be assessed at the end of the project (impact assessment). Similarly, it is essential that base-line surveys be undertaken in case of large, beneficiary-oriented schemes. Success criterion for scheme deliverables/outcomes should also be specified in measurable terms to assess achievement against proximate goals.

(xv) Evaluation: Evaluation arrangements for the scheme/project, whether concurrent, mid-term or post-project should be clearly spelt out. It may be noted that continuation of schemes from one period to another will not be permissible without a third-party evaluation.

Last but not the least, a self-contained **Executive Summary** should be placed at the beginning of the document. *In cases where only a Concept Paper or Feasibility Report is attached to the EFC/PIB proposal, it should cover the main points mentioned in the generic structure above.*

Annexure-II

Institutional Arrangement for Appraisal of Schemes and Projects

Expenditure Finance Committee (EFC)	
Expenditure Secretary	Chairperson
Secretary of the Administrative Ministry/Department	Member
Financial Advisor of the Administrative Ministry/Department	Member
Adviser, PAMD, NITI Aayog	Member
Representative of Budget Division	Member
Representatives of concerned Ministries/Agencies	Member
Joint Secretary, Department of Expenditure	Member-Secretary
For appraisal of schemes of scientific nature, Scientific Adviser may be invited as Member.	
Standing Finance Committee (SFC)	
Secretary of the Administrative Ministry/Department	Chairperson
Joint Secretary in Charge of the Subject Division	Member
Representative of NITI Aayog	Member
Financial Advisor of the Administrative Ministry/Department	Member-Secretary
Representative of Department of Expenditure and any other Ministry/Department that the Secretary/Financial Advisor may suggest may be invited as per requirement.	
Public Investment Board (PIB)	
Expenditure Secretary	Chairperson
Secretary of the Administrative Ministry/Department	Member
Financial Advisor of the Administrative Ministry/Department	Member
Adviser, PAMD, NITI Aayog	Member
Representative of Budget Division	Member
Representatives of concerned Ministries/Agencies	Member
Joint Secretary, Department of Expenditure	Member-Secretary
For appraisal of scientific projects, Scientific Adviser may be invited as Member.	
Delegated Investment Board (DIB)	
Secretary of the Administrative Ministry/Department	Chairperson
Joint Secretary in Charge of the Subject Division	Member
Representative of NITI Aayog	Member
Financial Advisor of the Administrative Ministry/Department	Member-Secretary
Representative of Department of Expenditure and any other Ministry/Department that the Secretary/Financial Advisor may suggest may be invited as per requirement.	

Annexure-III

Time Frame for Appraisal and Approval of Schemes and Projects

The scheme/project cycle would commence with the submission of a Concept Paper/ Feasibility Report by the Administrative Ministry/ Department.

(i)	Decision on "in principle" approval, if required	2 weeks
(ii)	Preparation of a Detailed Paper/Detailed Project Report by the Administrative Ministry/ Department and circulating the same along with draft EFC/PIB Memo.	The time limit will vary depending on the nature of scheme and project. This is an internal matter of the Administrative Ministry/ Department concerned.
(iii)	Appraisal Note and Comments to be offered on the DP/DPR and draft EFC/PIB memo by Department of Expenditure, NITI Aayog and concerned Ministries/Agencies.	4 weeks
(iv)	Preparation of final EFC/PIB Memo based on comments received, and circulating the same for Appraisal and Approval	2 weeks
(v)	Fixing the date of EFC/PIB meeting after receiving the final EFC/PIB Memo	1 week
(vi)	Issue of minutes of EFC/PIB after the meeting has been held	1 week
(vii)	On-file approval of Administrative Minister and Finance Minister	2 weeks
(viii)	Submission for approval of the Cabinet/ Committee of the Cabinet (for proposals above Rs. 1,000 crore)	2 weeks

Note: *Wherever the recommended time frame is not adhered to any stage, the concerned organization should work out an appropriate trigger mechanism to take the matter to the next higher level for timely decision making.*

Annexure-IVA

FORMAT FOR EFC/SFC MEMORANDUM FOR APPRAISAL OF SCHEMES

1. Scheme Outline

1.1 Title of the Scheme.

1.2 Sponsoring Agency (Ministry/ Department/Autonomous Body or Undertaking)

1.3 Total Cost of the proposed Scheme

1.4 Proposed duration of the Scheme

1.5 Nature of the Scheme: Central Sector Scheme/ Centrally Sponsored Scheme

1.6 For Central Sector Schemes, sub-schemes/components, if any, may be mentioned. For Centrally Sponsored Schemes, central and state components, if any, may be mentioned.

1.7 Whether a New or a Continuing Scheme? In case of a Continuing Scheme, whether the old scheme was evaluated and what were the main findings?

1.8 Whether in-principle approval is required? If yes, has it been obtained?

1.9 Whether a Concept Paper or a Detailed Paper has been prepared and stakeholders consulted? In case of new Centrally Sponsored Schemes, whether the State Governments have been consulted?

1.10 Which existing schemes/sub-schemes are being dropped, merged or rationalized?

1.11 Is there an overlap with an existing scheme/sub-scheme? If so, how duplication of effort and wastage of resources are being avoided?

1.12 In case of an umbrella scheme (program) give the details of schemes and sub-schemes under it along with the proposed outlay component-wise.

Note: *It may kindly be noted that the word scheme here is used in a generic sense. It includes programs, schemes and sub-schemes, which, depending on need, can be appraised and approved as stand-alone cost centers.*

2. Outcomes and Deliverables

2.1 Stated aims and objectives of the Scheme

2.2 Indicate year-wise outputs/deliverables in a tabular form.

Components	Year 1		Year 2 & so on		**Total**	
	Physical	Financial	Physical	Financial	Physical	Financial
1,2,3 & so on						

2.3 Indicate Outcomes of the Scheme in the form of measurable indicators which can be used to evaluate the proposal periodically. Baseline data or survey against which such outcomes should be benchmarked should also be mentioned.

2.4 Indicate other schemes/sub-schemes being undertaken by Ministries/Departments which have significant outcome overlap with the proposed scheme. What convergence framework have been evolved to consolidate outcomes and save public resources?

3. Target Beneficiaries

3.1 If the scheme is specific to any location, area and segment of population, please give the details and basis for selection.

3.2 Please bring out specific interventions directed in favour of social groups, namely SC, ST, differently abled, minorities and other vulnerable groups.

3.3 If the scheme has any gender balance aspects or components specifically directed at welfare of women, please bring them out clearly?

3.3 Please bring out special interventions, if any, in North East, Himalayan, LWE, Island territories and other backward areas.

3.4 In case of beneficiary oriented schemes, indicate the mechanism for identification of target beneficiaries and the linkage with Aadhaar/UID numbers.

3.5 Wherever possible, the mode of delivery should involve the Panchayati Raj Institutions and Urban Local Bodies. Where this is intended, the preparedness and ability of the local bodies for executing the proposal may also be examined.

4 Cost Analysis

4.1 Cost estimates for the scheme duration: both year-wise, component-wise segregated into non-recurring and recurring expenses.

4.2 The basis of these cost estimates along with the reference dates for normative costing.

4.4 In case pre-investment activities or pilot studies are being carried out, how much has been spent on these?

4.5 In case the scheme involves payout of subsidy, the year wise and component wise expected outgo may be indicated.

4.3 In case the land is to be acquired, the details of cost of land and cost of rehabilitation/resettlement, if any.

4.6 In case committed liabilities are created, who will or has agreed to bear the legacy burden? In case assets are created, arrangements for their maintenance and upkeep?

5. Scheme Financing

5.1 Indicate the sources of finance for the Scheme: budgetary support, extra-budgetary sources, external aid, state share, etc.

5.2 If external sources are intended, the sponsoring agency may indicate, as also whether such funds have been tied up?

5.3 Indicate the component of the costs that will be shared by the State Governments, local bodies, user beneficiaries or private parties?

6. Approvals and Clearances

Requirement of mandatory approvals and clearances from various local, state and national bodies and their availability may be indicated in a tabular form (land acquisition, environment, forestry, wildlife etc.)

S.No	Approvals/ Clearances	Agency concerned	Availability (Y/N)

7. Human Resources

7.1 Indicate the administrative structure for implementing the Scheme. 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 Please indicate the monitoring framework for the Scheme and the arrangements for statutory and social audit (if any).

8.2 Please indicate the arrangement for third party/independent evaluation? Please note that evaluation is necessary for extension of scheme from one period to another.

9. **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 Concept/Detailed Paper outlining the main elements and overall architecture of the proposed Scheme.

Annexure-IVB

FORMAT FOR PIB/DIB MEMORANDUM FOR APPRAISAL OF PROJECTS

1. **Project Outline**

1.1 Title of the Project

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 Estimates, whether the meeting of Revised Cost Committee has been held and its recommendations suitably 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?

2. **Outcomes and Deliverables**

2.1 Stated aims and objectives of the Project

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 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 estimates 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 Estimates, a variation analysis along with the Report of the Revised Cost Committee needs to be attached.

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 returns, 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 proposals 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.*

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: Departmental/Item-rate/Turnkey/EPC/ Public-Private Partnership, etc.

8.3 Please indicate timelines of 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?

9. Comments of the Financial Advisor, NITI Aayog, Department of Expenditure and other Ministries/Departments may be summarized in tabular form along with how they have been 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.

Annexure-V

Ashok Lavasa
Finance Secretary

Government of India
Ministry of Finance
Department of Expenditure

D.O.No.66(01)/PF.II/2015

18th May 2016

Dear Secretary,

Following rationalization of schemes in the 2016-17 BE, instructions were issued for preparation of outcome budgets with the approval of CEO, NITI Aayog. However, due to paucity of time outcome budget for 2016-17 was submitted in the old format with the understanding that follow up action will be taken soon thereafter.

2. It is again reiterated that outcomes need to be defined for both Central Sector Schemes and Centrally Sponsored Schemes. The following action needs to be taken in this regard:

a) Measurable Outcomes need to be defined for each scheme over the medium term, that is going forward up to the year 2019-20 (the end of Fourteenth Finance Commission period).
b) On the financial side, the budgetary allocation for 2016-17 may also be normatively projected going forward up to the year 2019-20 (assuming a normative increase of 5-10% every year).
c) Year to year physical outputs, consistent with the financial resources projected above, need to be worked out in a manner that is not out of line with the measurable outcomes as defined in para (a) above.
d) The output-outcome framework may be got approved from CEO, NITI Aayog by the end of the first quarter i.e. 30 June 2016.
e) An evaluation framework will also be designed for each scheme based on this exercise. Continuation of any scheme beyond the Fourteenth Finance Commission period will be contingent on the result of such evaluation conducted by NITI Aayog.

3. I would request you to carefully identify the outcome parameters that would be true indicators of the desired outcome. This may be given top priority as the forthcoming RE/BE and outcome budgets will be based on this exercise.

With regards,

Yours sincerely,
Sd/-
(Ashok Lavasa)

Secretary to the Govt. of India as per list attached.

Copy to: CEO, NITI Aayog

ANNEXURE - D
(see Para 13.6)

राकेश श्रीवास्तव
सचिव
Rakesh Srivastava
Secretary

सत्यमेव जयते

महिला एवं बाल विकास मंत्रालय
शास्त्री 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.GB-15/4/2018-Gender Budgeting

Date : 23rd 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 Nodal Ministry has adopted 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 constituency whose voice is often unheard, prioritising for their needs and earmarking budgets accordingly, is critical.

2. The Department of Economic Affairs, Ministry of Finance, through its D.O.F.No.1(29)-B(AC)/2004 dated 24th December 2004 instructed every Ministry/Department to the 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.

3. 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:

i. **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 committing 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.

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

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

Shastri Bhawan, Dr. Rajender Prasad Road, New Delhi-110001
Tel : 011-23383586 Fax : 011-23381495 E-mail : secy.wcd@nic.in

of the Budget Call Circular and is published alongside the Expenditure Budget Vol. 1 by Department of Expenditure. It is a reporting mechanism of Gender Budgeting to review the programmes of Ministries/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 Child 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** with a copy to **mwcdgenderbudgeting@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.

120/56

ANNEXURE - E
[see Para 2.6(xii)]

F. No. 5/2/2016-Policy
Government of India
Ministry of Finance
Department of Investment & Public Asset Management
(DIPAM)
****

Block-14, CGO Complex,
Lodhi Road, New Delhi.
Dated: 27th May, 2016

OFFICE MEMORANDUM

Subject: Guidelines on Capital Restructuring of Central Public Sector Enterprises (CPSEs)- regarding

The undersigned is directed to refer to the above mentioned subject and to enclose herewith a copy of the "Guidelines on Capital Restructuring of CPSEs". These guidelines are in line with the focus of the Government on adopting a comprehensive approach for efficient management of its investment in CPSEs, as announced in Budget 2016-17.

2. The Administrative Ministries/Departments are requested to take necessary action for compliance of the above guidelines by CPSEs under their respective administrative control. A copy of the guidelines has also been uploaded on DIPAM's website i.e. www.divest.nic.in

3. This issues with the approval of the Hon'ble Finance Minister.

(G. Parthasarathi)
Deputy Secretary to the Govt. of India
Tel.: 24366523
E-mail: parthasarthi.g@nic.in

Encl.: As above.

To,
Secretaries to the Ministries/Departments of Government of India
(**As per List enclosed**)

Mailing List

1. **Ministry of Agriculture and Farmers Welfare**
   (i) Secretary, Department of Agricultural Research and Education.
   (ii) Secretary, Department of Agriculture, Cooperation & Farmers Welfare.
   (iii) Secretary, Department of Animal Husbandry, Dairying & Fisheries.
2. **Secretary, Ministry of AYUSH**
3. **Secretary, Department of Atomic Energy.**
4. **Ministry of Chemicals and Fertilizers**
   (i) Secretary, Department of Chemicals and Petrochemicals.
   (ii) Secretary, Department of Fertilizers.
   (iii) Secretary, Department of Pharmaceuticals.
5. **Secretary, Ministry of Civil Aviation**
6. **Secretary, Ministry of Coal**
7. **Ministry of Commerce & Industry**
   (i) Secretary, Department of Commerce.
   (ii) Secretary, Department of Industrials Policy & Promotion.
8. **Ministry of Communication & Information Technology**
   (i) Secretary, Department of Electronics & Information Technology.
   (ii) Secretary, Department of Posts.
   (iii) Secretary, Department of Telecommunications.
9. **Ministry of Consumer Affairs, Food and Public Distribution**
   (i) Secretary, Department of Consumer Affairs.
   (ii) Secretary, Department of Food and Public Distribution.
10. **Secretary, Ministry of Corporate Affairs**
11. **Secretary, Ministry of Culture**
12. **Ministry of Defence**
    (i) Secretary, Department of Defence.
    (ii) Secretary, Department of Defence Production.
    (iii) Secretary, Department of Defence Research & Development.
    (iv) Secretary, Department of Ex-Servicemen Welfare.
13. **Secretary, Ministry of Development of North Eastern Region**
14. **Secretary, Ministry of Drinking Water and Sanitation**
15. **Secretary, Ministry of Earth Sciences**
16. **Secretary, Ministry of Environment, Forests & Climate Change**
17. **Secretary, Ministry of External Affairs**

18. **Ministry of Finance**
    (i) Secretary, Department of Economic Affairs.
    (ii) Secretary, Department of Expenditure.
    (iii) Secretary, Department of Financial Services.
    (iv) Secretary, Department of Revenue.
19. **Secretary, Ministry of Food Processing Industries**
20. **Ministry of Health & Family Welfare**
    (i) Secretary, Department of Health & Family Welfare.
    (ii) Secretary, Department of Health Research.
21. **Ministry of Heavy Industries and Public Enterprises**
    (i) Secretary, Department of Heavy and Public Industries
    (ii) Secretary, Department of Public Enterprises – **With a request to also ensure compliance of the guidelines by CPSEs.**
22. **Secretary, Ministry of Home Affairs**
23. **Secretary, Ministry of Housing and Urban Poverty Alleviation**
24. **Ministry of Human Resource Development**
    (i) Secretary, Department of Higher Education.
    (ii) Secretary, Department of School Education & Literacy.
25. **Secretary, Ministry of Information and Broadcasting**
26. **Secretary, Ministry of Labour and Employment**
27. **Secretary, Department of Legal Affairs, Ministry of Law and Justice**
28. **Secretary, Ministry of Micro. Small & Medium Enterprises**
29. **Secretary, Ministry of Mines**
30. **Secretary, Ministry of Minority Affairs**
31. **Secretary, Ministry of New & Renewable Energy**
32. **Secretary, Ministry of Panchayati Raj**
33. **Secretary, Ministry of Parliamentary Affairs**
34. **Ministry of Personnel, Public Grievances and Pensions**
    (i) Secretary, Department of Personnel and Training.
    (ii)Secretary, Department of Administrative Reforms and Public Grievances (DARPG).
    (iii) Secretary, Department of Pension & Pensioner's Welfare.
35. **Secretary, Ministry of Petroleum & Natural Gas**
36. **Secretary, Ministry of Power**
37. **Secretary, Ministry of Railways**
38. **Secretary, Ministry of Road Transport and Highways**

39. **Ministry of Rural Development**
    (i) Secretary, Department of Rural Development (DRD).
    (ii) Secretary, Department of Land Resources (DLR).
40. **Ministry of Science and Technology**
    (i) Secretary, Department of Biotechnology.
    (ii) Secretary, Department of Science & Technology.
    (iii) Secretary, Department of Scientific & Industrial Research.
41. **Secretary, Ministry of Shipping**
42. **Secretary, Ministry of Skill Development & Entrepreneurship**
43. **Ministry of Social Justice & Empowerment**
    (i) Secretary, Department of Social Justice & Empowerment.
    (ii)Secretary, Department of Empowerment of Persons with Disabilities.
44. **Secretary, Department of Space**
45. **Secretary, Ministry of Statistics and Programme Implementation**
46. **Secretary, Ministry of Steel**
47. **Secretary, Ministry of Textiles**
48. **Secretary, Ministry of Tourism**
49. **Secretary, Ministry of Tribal Affairs**
50. **Secretary, Ministry of Urban Development**
51. **Secretary, Ministry of Water Resources, River Development and Ganga Rejuvenation**
52. **Secretary, Ministry of Women and Child Development**
53. **Ministry of Youth Affairs and Sports**
    (i) Secretary, Department of Sports.
    (ii) Secretary, Department of Youth Affairs.

*****

Subject: Investment Management of CPSEs- Guidelines on Capital Restructuring of Central Public Sector Enterprises (CPSEs).

Background

Department of Public Enterprises (DPE), Department of Expenditure & Department of Economic Affairs in the Ministry of Finance have issued guidelines from time to time on issue of bonus shares, buyback of shares, splitting of shares and dividend. As announced in the Budget 2016-17, the Government is adopting a comprehensive approach for efficient management of its investment in CPSEs by addressing inter-related issues, such as capital restructuring, dividend, bonus shares, etc.

2. The resource management issues for a CPSE needs to be looked into in the context of the focus of the Government to, inter-alia, spur economic growth through efficient management of GoI's investment in CPSEs. It is, therefore, imperative that Government of India's interests as a majority shareholder investor in a CPSE are duly represented through the nominee 'official director' on the Board of the company. The nominee directors should discharge their responsibility to ensure efficient allocation of GoI's investment in CPSEs for growth and economic development. It may require that an appropriate view is taken by the Department/Administrative Ministry in such financial matters before the board meetings in line with this approach.

3. In the above background, the guidelines on these subjects need to be rationalized so as to comprehensively capture the various aspects of capital restructuring of CPSEs. Accordingly, in supersession of guidelines issued earlier, the following consolidated guidelines on general principles and mechanism for capital restructuring of CPSEs is issued as below:

4. Applicability:

4.1 These guidelines shall apply to all corporate bodies where Government of India and/or Government controlled one or more body corporate have controlling interest [hereinafter would be referred to as Central Public Sector Enterprises (CPSEs) for these guidelines].

4.1.1 Body corporate shall include body incorporated under the provisions of the Companies Act, 1956 or the Companies Act, 2013, or under any other Act as may be applicable except Limited Liability Partnership.

4.1.2 Controlling interest means control over the composition of the Board of Directors; or exercise or control over more than one-half of the total share capital or able to exercise more than 50 per cent voting rights in the meeting of the members, Board of Directors or any other similar executive structure, e.g., Governing Body, Executive Committee, etc.

4.1.3 A body corporate in which Government of India and/ or CPSEs including their subsidiaries controls the composition of the Board of Directors; or exercises or controls more than one-half of the total share capital shall be deemed to be a body controlled by Government of India.

4.2 These guidelines for payment of dividend, issue of bonus shares and buyback of shares shall not apply to the body corporate which is prohibited from distribution of profits to its members, e.g. companies set up under section 8 of the Companies Act, 2013 or under extant provisions of any other Act or which has accumulated losses.

4.3 The guidelines for payment of dividend shall be applicable from financial year ending on or after 31st March, 2016 and the guidelines for issue of bonus shares, buyback and splitting of shares shall be applicable from financial year starting 1st April, 2016 or thereafter.

4.4 CPSEs shall ensure compliance of these guidelines by taking up this matter as an agenda item along with a compliance note in the Board meeting of the company convened for finalization and approval of its annual account. Requisite approval of shareholders/ members shall be obtained in the AGM/ EGM to be held immediately thereafter.

5. Payment of Dividend

5.1 Department of Expenditure vide its O.M. Nos. 7(5)E-Coord/2004 and O.M No. 7(2)E-Coord/2005 dated 27/09/2004 and 23/11/2005 respectively & Department of Economic Affairs vide O.M. 3(3)-B(S)/2015 dated 05/01/2016 have issued guidelines on dividend payout by CPSEs. However, it is observed that CPSEs are not restructuring their capital by issue of bonus shares to maintain healthy balance in capital and net-worth. Declaration of dividend at reasonable rate on a regular interval boosts investor's confidence. Although dividend is paid on paid up share capital, dividend payout should be seen with reference to return to shareholder's money, i.e. net-worth. Hence, return on net-worth in the form of dividend is a desirable parameter for increasing the investor's confidence in the company. Moreover, return on net-worth needs to be compared with alternative investment opportunities available to the investors. Hence there is a felt need for a clear dividend policy and CPSEs need to take a decision on dividend within a clearly articulated framework/guidelines of the Government.

5.2 In supersession of earlier guidelines, every CPSE would pay a minimum annual dividend of 30% of PAT or 5 % of the net-worth, whichever is higher subject to the maximum dividend permitted under the extant legal provisions.

5.3 Nonetheless, CPSEs are expected to pay the maximum dividend permissible under the Act under which a CPSE has been set up, unless lower dividend proposed to be paid is

justified after the analyses of the following aspects on a case to case basis at the level of Administrative Ministry/Department with the approval of Financial Advisers.

(i) Net-worth of the CPSE and its capacity to borrow;
(ii) Long-term borrowings;
(iii) CAPEX/Business Expansion needs;
(iv) Retention of profit for further leveraging in line with the CAPEX needs; and
(v) Cash and bank balance.

5.4 The analysis should confirm that the retention of funds augmenting its net-worth is being optimally leveraged to ensure higher investment by the CPSEs. The report for exemption, if any, in this regard will be submitted by the CPSEs through their Administrative Ministry to Secretary, Department of Economic Affairs and Secretary, Department of Investment and Public Asset Management (DIPAM) before the end of second quarter of the financial year. .

6. Buyback of shares:

6.1 The DPE had issued guidelines vide O.M. No. DPE/14(24)2011-Fin. Dated 26th March, 2012 regarding buyback of shares. These guidelines only provides that if a CPSE decides to buy back its own shares from the shareholders using surplus cash, Department of Disinvestment (DoD) on behalf of major shareholders may tender/offer equity on behalf of Government of India. It further provides that CPSEs will amend their Articles of Association to provide for buyback of shares, provided such provision does not exist in their Articles of Association.

6.2. It has been observed that CPSEs are not looking into the merit based capital restructuring including the option of buyback of shares if they do not have plans to deploy surplus funds optimally for business purposes. Although CPSEs have been set for specific purpose, some of them are not able to deploy the cash/bank balances for viable business expansion. In such cases, buyback of shares improves investors' confidence in the company and is likely to help the company to raise capital in future when it requires funds for expansion/ diversification for growth. Thus, it supports their market capitalization, which is in the overall long term interest of the company.

6.3. In supersession of earlier guidelines, every CPSE shall look into and analyse/ deliberate in first Board meeting after the closure of the financial year the following parameters for the purpose of buyback:

(i) Cash and Bank balance;
(ii) Capital Expenditure and business expansion as committed with reference to the CAPEX incurred in the last 3 years;
(iii) Net-worth [Free reserves and paid-up capital, including other reserves (if any)];

(iv) Long term borrowing and further capacity to borrow on the basis of its 'Net worth';
(v) Any other financial commitments in the near future;
(vi) Business/other receivables and contingent liabilities, if any; and
(vii) Market price/book value of share.

6.4 Based on this analysis, it needs to be clearly brought out that surplus cash and bank balance with the CPSE shall be considered for restructuring of capital through buyback. However, every CPSE having net-worth of atleast **Rs. 2000 crore** and cash and bank balance of over Rs. **1000 crore** shall exercise the option to buy-back their shares.

7. Issue of Bonus Shares:

7.1 The Department of Public Enterprises had issued guidelines on issue of bonus shares by Public Sector Undertakings vide O.M. No. DPE/12(6)/95-Fin. Dated 10th November 1995 and O.M. No. DPE/13(21)-Fin. Dated 25th November, 2011 respectively. These guidelines provide that each Administrative Ministry may direct the CPSEs under their respective control that enterprises having reserves in excess of three times of their paid up capital should immediately consider the scope for issuing bonus shares to Government of India and pro-rata to other existing shareholders if partial disinvestment had occurred so far.

7.2 The Department of Expenditure had issued O.M dated 24th September, 2004 providing for that all profit-making companies must also consider issuing bonus shares to the Government. Subsequently, the Department vide its O.M. dated 23rd November 2005 stipulated that PSEs having large cash/free reserves and sustainable profitability will issue bonus shares. The Department of Economic Affairs vide its O.M. dated 5th January, 2016 provides that CPSEs with large cash/free reserves and sustainable profits may issue bonus shares.

7.3 The Government has from time to time underlined the desirability that CPSEs should capitalize a portion of their large reserves by issuing ***bonus shares*** to the existing shareholders. The issue of *bonus shares* helps in bringing about a balance between paid up capital & accumulated reserves and elicits good public response to equity issues of the public enterprises and its market capitalisation.

7.4 In supersession of all guidelines issued earlier, every CPSE should look into and analyze/ deliberate in their Board meeting/ Finance Committee, the issue of bonus shares when their defined reserves and surplus are equal to or more than **5 times** of its paid up equity share capital. In case, if it is decided not to issue bonus shares, the nominee 'official director' shall ensure that the board analyses the justification for the decision, and reasons for the same be recorded specifically.

7.5 However, every CPSE shall issue bonus shares if their defined reserves and surplus is equal to or more than **10 times** of its paid up equity share capital.

7.6 Defined reserves and surplus would mean free reserves, the share premium account, and the capital redemption reserve account.

8 Splitting of Shares:

8.1 Department of Expenditure vide its O.M. No. 7(2)/E-Coord/2005 dated 23rd November, 2005 provides that companies with high market price of shares will consider stock splits. However, it does not state when a CPSE needs to consider stock splits and simply mentions that CPSEs with high market price of share will consider splitting of shares.

8.2 It has been endeavor of the government to encourage participation of small investors in the capital market so as to increase the depth of the market, liquidity and trading volume of the shares. However, high price of shares sometimes acts as a deterrent for the investors to invest in the company. In view of this, the Board of the CPSEs needs to discuss and decide on the desirability of splitting the share.

8.3. However, a CPSE where market price or book value of its share exceeds **50** times of its face value will split-off its shares appropriately provided its existing face value of the share is equal to or more than Rs. 1.

9. Miscellaneous Provisions:

9.1 Net-worth as referred to in the above guidelines would have the same meaning as defined in the Companies Act, 2013, as amended from time to time.

9.2 The above guidelines on payment of dividend, bonus shares, buyback and splitting of shares would be subject to the provisions of the Act under which a CPSE has been set up, as amended from time to time and any other extant regulations/rules.

9.3 In case, any CPSE is not able to comply with any of the above guidelines, specific exemption has to be obtained from DIPAM, Ministry of Finance, Government of India through their Administrative Ministry/Department. The Administrative Ministry will ensure the compliance of these guidelines and refer proposals for exemption(s) to the DIPAM alongwith their opinion/comments and concurrence of the Financial Adviser in the matter.

9.4 The Department of Public Enterprises (DPE) which conducts an annual survey may consider an appropriate modification, if required, in their existing format to adequately capture various aspects of the above guidelines for the efficient management of GoI's investment in CPSEs. The findings of the Survey may also be suitably incorporated in its annual publication on "Public Enterprises Survey".

*****

F.No.7(1)/B(D)/2006
Ministry of Finance
Department of Economic Affairs
{Budget Division)

ANNEXURE-F
(see Para 3.6)

New Delhi, 22nd July, 2015.

Office Memorandum

Subject: Public Account Committee (14th Lok Sabha) -Recommendation in Para No. 14 contained in Report No 17- Large-scale Unspent provisions- regarding.

The undersigned is directed to refer to this Department's OM No.7(6)-B(R)/2001 dated 20th July, 2001 issued in the context of the Public Accounts Committee (13th Lok Sabha) in para 13.1 in their 16* Report, taking adverse note of the large scale unspent provisions of Rs.44,231.22 crore in the Grants/Appropriations operated by the Civil Ministries/Departments during the year 1996-97 and recommendation thereon (copy enclosed). Further to that Report the PAC of 14th Lok Sabha has inter• alia recommended in para 14 of 17th Report that the Ministry of Finance, being the nodal Ministry should impress upon all the Ministries/Departments to make a thorough study of the cases where large scale (Rs.lOO crore or more) unspent provisions have occurred and lay down appropriate guidelines for being followed by them in this regard.

2, In this context, attention is invited to Department of Expenditure's OM No. F.No. 5(6)/L&C/2006 dated 1st June 2006 regarding updated Scheme of Integrated Financial Adviser'. Para 9 (i) of the above mentioned OM enjoins upon Financial Advisors with the assistance of CCAs/CAs the responsibility of bringing in more analytical inputs" into the budget formulation process to ensure better inter• se programme/priortization and allocation within budget ceilings based on expenditure profiles of each programme, assessment of outcomes and current status of projects. Such analysis is envisaged to ensure a more realistic and efficient deployment of resources, reduce the reliance on supplementaries and help significantly control injudicious formulation of budget estimates/utilization of funds where "large savings'/unspent provisions can be reduced if not altogether avoided. Further in order to efficiently re-deploy the savings anticipated to occur in the financial year, the Financial Advisers are required to comply with the provisions in Rule 56 of the General Financial Rules 2005 for surrendering the savings to Government in time as per the dates prescribed by the Ministry of Finance.

3. It is expected that earlier instructions of this Ministry on the need for the individual Departments to put in place effective mechanism for realistically assessing "their requirement of funds in a way that would ward off the occurrence of unwarranted surrender of savings at a later date, may have been implemented by Departments/ Ministries concerned. The Public Accounts Committee" (PAC) in Para 14 of the 17th Report relating to Union Government Appropriation Accounts (Civil) 1996-97 has observed that "large scale unspent provisions under Grants/Appropriations by the civil Ministries/ Departments have become an almost recurring feature and the position is still to improve. The Committee are inclined to conclude that the concerned Ministries/Departments have not made any serious attempts to apply effective corrective measures in accordance with the Committee's recommendations". Therefore, in compliance with thB recommendation made by the PAC in this regard, the Financial Advisers are requested to carry out a thorough study of the cases/schemes where large• scale unspent provisions have occurred and take the following appropriate action so as to avoid recurrence of large-scale unspent provisions in their respective Demands for Grants:

(i) Budget Estimates and Revised Estimates shall be prepared with reference to the measurable/monitorable commitments made in the Outcome Budget and fiscal discipline enforced in implementation of programmes/projects to ensure 'value for money';

(ii) Ministries/Departments may)' review the expenditure profile of each major schemes/ programmes at regular intervals and apply the result of such analysis at the time of initial budget formulation so that a more realistic estimation of expenditure is made;

(iii) Ministries/Departments may, after carrying out such review, intimate this Ministry at the time of finalization of Revised Estimates of the current year the possible savings in their Grant for re• deployment of resources to other priority sectors;

(iv) In case any savings are identified even after finalization of Revised Estimates of the year," surrender of such savings may be intimated to this Ministry immediately;

4. All Ministries/Departments are requested to note the above instructions for strict compliance.

(Dr. Rajat Bhargava)
Joint Secretary (Budget)
Tele:23093183

To,

1. All the Ministries/Departments (as per the standard list).

2. All Secretaries to the Government of India.

3. Financial Advisers of the all Ministries/Departments.

Copy also to:

(i) All Under Secretaries/Deputy Directors in the Budget Division.

(ii) All Section Officers in Budget Division.

ANNEXURE - G
(see Para 3.6)

No. 7(1)/E.Coord./2014
Government of India
Ministry of Finance
Department of Expenditure
****

New Delhi, 29th October, 2014 North Block,

OFFICE MEMORANDUM

Subject: Expenditure Management – Economy Measures and Rationalisation of Expenditure.

Ministry of Finance, Department of Expenditure has been issuing austerity instructions from time to time with a view to containing non-developmental expenditure and releasing of additional resources for priority schemes. The last set of instructions was issued on 18th September 2013 after passing of the Union Budget. Such measures are intended at promoting fiscal discipline, without restricting the operational efficiency of the Government. In the context of the current fiscal situation, there is a need to continue to rationalise expenditure and optimize available resources. With this objective, the following measures for fiscal prudence and economy will come into immediate effect:-

2.1 **Cut in Non-Plan expenditure:**

For the year 2014-15, every Ministry / Department shall effect a mandatory 10% cut in non-Plan expenditure excluding interest payment, repayment of debt, Defence capital, salaries, pension and Finance Commission grants to the States. No re-appropriation of funds to augment the Non-Plan heads of expenditure on which cuts have been imposed shall be allowed during the current fiscal year.

2.2 **Seminars and Conferences:**

(i) Utmost economy shall be observed in organizing conferences/ Seminars/workshops. Only such conferences, workshops, seminars, etc. which are absolutely essential, should be held wherein also a 10% cut on budgetary allocations (whether Plan or Non-Plan) shall be effected.

(ii) Holding of exhibitions/fairs/seminars/conferences abroad is strongly discouraged except in the case of exhibitions for trade promotion.

(iii) There will be a ban on holding of meetings and conferences at five star hotels except in case of bilateral/multilateral official engagements to be held at the level of Minister-in-Charge or Administrative Secretary, with foreign Governments or international bodies of which India is a Member. The Administrative Secretaries are advised to exercise utmost discretion in holding such meetings in 5-Star hotels keeping in mind the need to observe utmost economy in expenditure.

2.3 **Purchase of vehicles:**

Purchase of new vehicles to meet the operational requirement of Defence Forces, Central Paramilitary Forces & security related organizations are permitted. Ban on purchase of other vehicles (including staff cars) will continue except against condemnation.

2.4 **Domestic and International Travel:**

(i) Travel expenditure {both Domestic Travel Expenses (DTE) and Foreign Travel Expenses(FTE)} should be regulated so as to ensure that each Ministry remains within the allocated budget for the same after taking into account the mandatory 10% cut under DTE/FTE (Plan as well as Non-Plan). Re-appropriation/ augmentation proposals on this account would not be approved.

(ii) While officers are entitled to various classes of air travel depending on seniority, utmost economy would need to be observed while exercising the choice keeping the limitations of budget in mind. However, **there would be no bookings in First Class."**

(iii) Facility of Video Conferencing may be used effectively. All extant instructions on foreign travel may be scrupulously followed.

(iv) In all cases of air travel the lowest air fare tickets available for entitled class are to be purchased/ procured. No companion free ticket on domestic/ international travel is to be availed of.

2.5 **Creation of Posts**

(i) There will be a ban on creation of Plan and Non-Plan posts.

(ii) Posts that have remained vacant for more than a year are not to be revived except under very rare and unavoidable circumstances and after seeking clearance of Department of Expenditure.

3. **Observance of discipline in fiscal transfers to States, Public Sector Undertakings and Autonomous Bodies at Central/ State/Local level:**

3.1 Release of Grant-in-aid shall be strictly as per provisions contained in GFRs and in Department of Expenditure's OM No.7(1)/E.Coord/2012 dated 14.11.2012.

3.2 Ministries/Departments shall not transfer funds under any Plan schemes in relaxation of conditions attached to such transfers (such as matching funding).

3.3 The State Governments are required to furnish monthly returns of Plan expenditure – Central, Centrally Sponsored or State Plan – to respective Ministries/Departments along with a report on amounts outstanding in their Public Account in respect of Central and Centrally Sponsored Schemes. This requirement may be scrupulously enforced.

3.4 The Chief Controller of Accounts must ensure compliance with the above as part of pre-payment scrutiny.

4. **Balanced Pace of Expenditure:**

4.1 As per extant instructions, not more than one-third (33%) of the Budget Estimates may be spent in the last quarter of the financial year. Besides, the stipulation that during the month of March the expenditure should be limited to 15% of the Budget Estimates is reiterated. It may be emphasized here that the restriction of 33% and 15% expenditure ceiling is to be enforced both scheme-wise as well as for the Demands for Grant as a whole, subject to RE ceilings. Ministries/ Departments which are covered by the Monthly Expenditure Plan (MEP) may ensure that the MEP is followed strictly.

4.2 It is also considered desirable that in the last month of the year payments may be made only for the goods and services actually procured and for reimbursement of expenditure already incurred. Hence, no amount should be released in advance (in the last month) with the exception of the following:

(i) Advance payments to contractors under terms of duly executed contracts so that Government would not renege on its legal or contractual obligations.

(ii) Any loans or advances to Government servants etc. or private individuals as a measure of relief and rehabilitation as per service conditions or on compassionate grounds.

(iii) Any other exceptional case with the approval of the Financial Advisor. However, a list of such cases may be sent by the FA to the Department of Expenditure by 30th April of the following year for information.

4.3 Rush of expenditure on procurement should be avoided during the last quarter of the fiscal year and in particular the last month of the year so as to ensure that all procedures are complied with and there is no infructuous or wasteful expenditure. FAs are advised to specially monitor this aspect during their reviews.

5. No fresh financial commitments should be made on items which are not provided for in the budget approved by the Parliament.

6. These instructions would also be applicable to autonomous bodies funded by Government of India.

7. **Compliance**

Secretaries of the Ministries / Departments, being the Chief Accounting Authorities as per Rule 64 of GFR, shall be fully charged with the responsibility of ensuring compliance of the measures outlined above. Financial Advisors shall assist the respective Departments in securing compliance with these measures and also submit an overall report to the Minister-in-Charge and to the Ministry of Finance on a quarterly basis regarding various actions taken on these measures / guidelines.

Ratan P Watal

(Ratan P. Watal)
Secretary(Expenditure)

All Secretaries to the Government of India

Copy to:

1. Cabinet Secretary
2. Principal Secretary to the Prime Minister
3. Secretary, Planning Commission
4. All the Financial Advisors

इन्दीवर पान्डेय, आई.ए.एस
विशेष सचिव
Indevar Pandey, IAS
Special Secretary
Tel. : 011-23022019
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150 YEARS OF CELEBRATING THE MAHATMA

सत्यमेव जयते

भारत सरकार
उत्तर पूर्वी क्षेत्र विकास मंत्रालय, विज्ञान भवन एनेक्सी,
मौलाना आजाद रोड़, नई दिल्ली-110 011
Government of India
Ministry of Development of North Eastern Region
Vigyan Bhavan Annexe,
Maulana Azad Road, New Delhi-110 011

ANNEXURE-H
(See Para 6.4)

Do No E and P-111298/2017-O/o EA

Dated: 10th August, 2020

In its endeavour to provide timely and accurate information on expenditure in the North Eastern States under the 10% Gross Budgetary Support (GBS) Policy, Ministry of DoNER had requested the Controller General Accounts for creation of a utility under PFMS to capture accurate and timely data using re-appropriated funds made available from the non-functional head MH 2552 and MH 4552 to the Scheme related functional heads.

2. I am happy to share that such a utility has been created in the PFMS by the CGA with the approval of Department of Expenditure, Ministry of Finance. Controller General of Accounts had earlier pointed out that in the absence of a separate classification envisaged for NER under the proposed chart of Accounts, the NER Release data could not be accurately captured by the PFMS until so far. To address this issue, CGA has created a module in the PFMS for marking the NER expenditure. The flag for marking the NER expenditure in PFMS has been made available w.e.f. 06.08.2020. The Standard Operating Procedure for using the new functionality is enclosed herewith for necessary compliance by all Non Exempt Ministries as per Statement 11, Union Budget.

3. You will agree that unless correct marking as advised by the CGA is completely adapted and complied with, accurate and real-time capture of fund releases for NER would not be reflected in the PFMS. This information is essential to ensure 100% expenditure under 10% GBS. I would therefore request, all the Line Ministries/Departments, which are not exempt from the 10 % GBS for NER and are listed in the Statement 11 of the Union Budget, to comply with the SOP circulated by the CGA. Ministries/ Departments will also have to ensure that, while processing for release of funds to North Eastern Region (after re-appropriation of funds from the non-functional Major Heads 2552/4552, etc to the relevant functional Heads), each manual Sanction Order is invariably stamped on the top right-hand corner with NER in files/e-files.

4. I would be grateful for a quick implementation of the revised procedure of reappropriation in accordance with the attached SOP circulated by CGA.
Encl: As above

With regards

Yours sincerely,

/

(Indevar Pandey)

To,
Secretaries of 54 Non Exempt Ministries/Departments

इन्दीवर पान्डेय, आई.ए.एस
विशेष सचिव
Indevar Pandey, IAS
Special Secretary
Tel. : 011-23022019
Fax : 011-23015219
E-mail : pandey.indevar@nic.in

150 YEARS OF CELEBRATING THE MAHATMA

सत्यमेव जयते

भारत सरकार
उत्तर पूर्वी क्षेत्र विकास मंत्रालय, विज्ञान भवन एनेक्सी,
मौलाना आजाद रोड़, नई दिल्ली-110 011
Government of India
Ministry of Development of North Eastern Region
Vigyan Bhavan Annexe,
Maulana Azad Road, New Delhi-110 011

Copy to:-

1. **Shri T. V. Somnathan**
   Secretary
   Department of Expenditure
   North Block
   New Delhi.

2. AS / JS& FA of all 54 Non exempted Ministries/Departments as per Statement 11 of Union Budget with a request to personally monitor the implementation of revised procedure of reappropriation of funds for NER

3. **Smt Soma Roy Barman**
   Controller General of Accounts
   Mahalekha Niyantrak Bhawan
   Ministry of Finance
   GPO Complex Block E
   Aviation Colony INA Colony
   New Delhi-110023

10/8/2020
(Indevar Pandey)

ANNEXURE-I
(see Para 5.3)

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

New Delhi,
8th 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
(**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 - J
(see Para 6.3)

F.No.2(4)-B(S)/2017
Ministry of Finance
Department of Economic Affairs
(Budget Division)
****

New Delhi, dated the 31th August, 2017

OFFICE MEMORANDUM

Subject: Calculation of Non-Lapsable Central Pool of Resources (NLCPR) for North East & Sikkim

1. The existing system of calculation of NLCPR that was finalised in 1998-99 needs to be revisited in view of subsequent changes in expenditure allocation and to address the inadvertent discrepancies that have creeped into the methodology for calculation of NLCPR:

   a) Plan expenditure does not anymore exist as a separate category of expenditure;
   b) Use of existing formula gives a disproportionate and misleading result as it compares revised estimates of total Plan allocation on a Ministry with the actual expenditure incurred on North East & Sikkim;
   c) Cases where the actual expenditure on North East & Sikkim by the non-exempted Ministries is more than 10% of their Plan allocation are ignored in calculation; and
   d) The existing calculation for NLCPR does not consider, as expenditure met out of NLCPR, the external assistance/ grants provided under Externally Aided Projects (**EAPs**) to NE & Himalayan States although for them EAP funds are provided with a 90% grant component, as opposed to provision on back-to-back basis in case of other States.

2. Hence, there is a need to revise the methodology of calculation of notional accretion to NLCPR as under:

   A. 10% of actual expenditure for Central Sector and Centrally Sponsored Schemes (net of EAPs and local/event specific schemes, if any) of a Ministry/ Department;
   B. Actual expenditure, including grant component of EAPs, incurred for the projects/ Schemes, in NER & Sikkim;
   C. Amount due for transfer to NLCPR = A-B

   If B > A, the excess would be offset against accumulated accruals in NLCPR.

3. Ministry of Development of North Eastern Region may accordingly take necessary action for calculating the notional accretion to the NLCPR, as per revised

Cont..2

methodology given in para.2 above, from the financial year 2014-15 onwards (calculations upto 2013-14 are already finalised).

4. The list of Ministries/ Departments, as finalised by Ministry of DONER, for exemption from 10% of allocation as lumpsum provision for North Eastern Region is attached herewith (**Annexure**) for ready reference.

5. This OM on calculation of NLCPR issues in supersession of all previous orders and circulars on the subject.

6. This has approval of the Finance Minister.

(Manmohan Sachdeva)
Director (Budget)

The Secretary
Ministry of Development of North Eastern Region
Vigyan Bhawan Annexe
New Delhi

Copy for information and necessary action to:

FAs of all Ministries/ Departments

Cont..3

F.No.1/1/2014-BUDGET (DoNER)
Government of India
Ministry of Development of North Eastern Region
Budget Cell

Vigyan Bhawan Annexe, Maulana Azad Road,
New Delhi-11001
Dated the ~~9~~th 10 January, 2014

OFFICE MEMORANDUM

Subject:- List of Ministries/ Departments which are exempted from 10% of allocation as lumpsum provision - reg.

Reference Department of Economic Affairs (Budget Division) O.M No.F.2(40)-B(CDN)/2013 dated 7th January 2014 on the above subject.

2. A copy of the Departments/ Ministries exempted from making lump sum provision for the North Eastern Region is forwarded herewith for further necessary action.

Encl: As above

(S.K.Bhattacharya)
Under Secretary (Bud)

Shri C.K. Ramaswamy,
Under Secretary,
Ministry of Finance,
Department of Economic Affairs (Budget Division),
North Block, New Delhi.

LIST OF DEPARTMENTS/MINISTRIES EXEMPTED FROM MAKING LUMP SUM PROVISION FOR THE NORTH EASTERN REGION	
1	Atomic Energy
2	Company Affairs
3	Economic Affairs
4	Expenditure
5	External Affairs
6	Legal Affairs
7	Earth Sciences
8	Official Language
9	Personnel & Training
10	Petroleum & Natural Gas
11	Planning
12	Revenue
13	Social Justice & Empowerment*
14	Steel
15	Space
16	Science & Technology
17	Scientific & Industrial Research
* only 2% of the funds for Scheduled Caste Division (SCD) are allocated to the NE. The norm of 10% allocation is applied to the sectors other than SCD.	

ANNEXURE-K

(see Para 11.1)

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

New Delhi,
22nd 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)/2011dated 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 Bharagava)
Joint Secretary (Budget)

ANNEXURE – L

IMMEDIATE

(see Para 11.1)

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 13th 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 4lh 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 Advisors 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
I. **CAPITAL EXPENDITURE**		
A. Departmental Undertakings		
(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. Public Sector Companies/Corporations		
(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.
C. All bodies or authorities within the administrative control/management of Central Government or substantially financed by the Central Government.		
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

Note: *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
D. Expenditure on new Works (Land, Buildings and/or Machinery)	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.
II REVENUE EXPENDITURE		
E. Grants-in-aid to any body or authority	...	All cases
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.		
F. Subsidies		
(i) New Cases	...	Ail 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)
G. Write off of Government loans	Above Rs.50,000 but not exceeding Rs.1 lakh (individual cases)	Above Rs.1 lakh (individual cases)
H. Other cases of Government expenditure	Each case to be considered on merits.	
I. Posts **Railways** **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	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.
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. *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.*		

ANNEXURE-M
(see Para 11.1)

Ministry of Finance
Department of Economic Affairs
(*Budget Division*)
...

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 'subsides' 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 <u>appropriation already voted</u> 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-N
(see Para 14.1)

New Delhi, the 22nd July, 2015

OFFICE MEMORANDUM

Sub: Preparation of Asset Registet, 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 forma t 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 impor tant 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.

(Dr. Rajat Bhargava)
Joint Secretary (Budget)

Financial Advisers

ANNEXURE-O
(see Para 15.1)

F. No.15(4)/B(D)/2003
Ministry of Finance Department of Economic Affairs (Budget Division)

New Delhi, the 9th July 2003.

OFFICE MEMORANDUM

Subject : Opening of detailed head "Information Technology" under six level heads classification in Detailed Demands for Grants of the Ministries/Departments.

In pursuance of the recommendation of High Powered Committee for improving administrative efficiency for earmarking an amount exceeding 2-3 per cent of Ministries/Departments' budget for initiatives relating to furthering the use of Information Technology, including training, acquisition of hardware, software as well as development "and maintenance of software *etc.,* Planning Commission had vide their D.O. No. H-11016/32/97-PC dated 24.4.1998 and D.O. No. N-11016/8/2000-PC dated 23.10.2000 directed all Ministries/Departments to locate the required amount for information Technology. Ministry of Finance, Department of Expenditure had also issued a circular F.No. 10/3/E.Coord/99 dated 9.11.1999 reiterating the same, with the specific instructions to ail Financial Advisers that a separate budget head be indicated for the purpose.

2. At present no specific object head for booking of expenditure for "Information Technology" exists in DFPRs. To ensure common standardization of heads of classification and to facilitate the monitoring of expenditure incurred by various Ministries/Departments, on "information Technology", it has been decided in consultation with Controller General of Accounts and Department of Expenditure, to place "Information Technology" at 'detailed head[1] level at the fifth level of classification in Detailed Demands for Grants. A standard computer code, i.e. "99" has been allotted against "information Technology" to serve the purpose of consolidating the expenditure incurred by a Ministry/Department on the same.

3. This issues with the approval of Additional Secretary(Budget).

(Jayant Sinha)

Deputy Secfetary to the Govt. of India

TO

1. All Financial Advisers of Ministries/Departments.
2. Chief Controller of Accounts of Ministries and Departments.
3. Comptroller & Auditor General of India, New Delhi.
4. Controller General of Accounts, New Delhi.
5. Director of Audit, Central Revenues, New Delhi.

ANNEXURE-P
[see Para 2.6(xii), 15.5(xiii), 16.1]

F.No.15(39)-B(R)/2016
Government of India
Ministry of Finance
Department of Economic Affairs
(Budget Division)
****

Dated Aug 21, 2017

Office Memorandum

Sub: Cash Management System in Central Government – Modified Exchequer Control Based Expenditure Management

1. This OM is issued in supersession of following OMs: -
F.NO. 4(10)-W&M/2016 dated August 4, 2016
F. No. 21 (1)-PD/2005 dated December 27, 2006
F. No. 21 (1)-PD/2005-Vol II dated July 30, 2012
F. No. 21 (1)-PD/2005 dated January 15, 2013
F. No. 21 (1)-PD/2005 dated July 3, 2013
F. No. 21 (1)-PD/2005 dated January 10, 2014
F. No. 21 (1)-B(PD)/2014 dated July 22, 2015

2. To bring about more effectiveness and efficiency in cash management system, a Cash Co-ordination Committee (**CCC**) headed by JS(Budget) with members from office of CGA, RBI and Budget Division was constituted by the Government on 19.05.2016 vide OM dated 19.5.2016.

3. Based on the deliberations of the Committee, consultation with Financial Advisors of some key Ministries representing infrastructure, Social, and economic Sector was undertaken. Inputs from O/o Controller General of Accounts were also sought. Accordingly, guidelines for more effective and efficient cash and expenditure management in the Government of India have been prepared and outlined here. **This will help avert situation of temporary mismatches in cash outflows and cash inflows, and thereby prevent additional transitory borrowing through treasury bills/ CMBs and thereby help save on interest expenses. It would also prevent unnecessary build-up of cash, which creates liquidity crunch in the economy and in process again raises cost of Government borrowing.**

4. Accordingly, the following guidelines are hereby notified:

(i) All FAs shall ensure that Monthly/Quarterly Expenditure Plan (**MEP/QEP**) of respective Ministries are prepared and sent to Budget Division, DEA, Ministry of Finance within two weeks of passing of their Detailed Demand for Grants (**DDG**) in Parliament. MEP/ QEP would be worked out and included as Annex to the DDG in respect of the concerned Demand for Grants (**DG**). MEP/ QEP form the basis of cash forecast and

preparation of indicative calendar for Government borrowings. **Deviations from MEP/ QEP may result into distortions in the cash planning by GoI with multiple negative implications including increased cost of borrowing and hence would be viewed seriously.**

(ii) The MEP would form the basis of QEP and Ministries/ Departments concerned will not be allowed to release payments beyond QEP (equal to sum of MEPs within that quarter) without prior consent of Budget Division. **Practice of expenditure beyond QEP without prior approval of Secretary (Expenditure) <u>would be viewed adversely.</u>** No ex-post facto approval for the deviations from the approved QEP shall be normally considered.

(iii) MEP/QEP may accordingly be prepared, with due diligence by factoring the overall trend of expenditure, seasonality of specific expenditure items, and the following broad principles:

a. To the extent possible, the bulk expenditure items of more than ₹2000 crore may be timed in the last month of each quarter to utilize the direct tax receipt inflows in June, September, December, and March. The releases may be kept within 17th (or next working day if 17th is a holiday) and 25th (or next working day if 25th is a holiday) in these months.

b. Within the MEP/QEP, a calendar of big releases of ₹200 crore to ₹2000 crore shall be prepared to build certainty in cash outflows, as far as possible. The range of dates of such releases may be kept between 21st (or next working day if 21st is a holiday) and 25th (or next working day if 25th is a holiday) of a month to take advantage of the GST (excise duty and service tax) inflows.

c. The dates for these major expenditure of ≥ ₹200 crore shall be annexed to the MEP/QEP.

d. As at present, Salary would be released on last working day of each month.

e. In case a major expenditure of more than ₹200 crore and above needs to be released outside these dates, prior approval with two working days' notice, shall be taken from Budget Division which shall, depending on cash position, convey acceptance (through fax or email) or suggest another appropriate date for such release. In case of any exigency, if so made out, the permission shall be given on same day.

f. **Prior permission from Budget Division shall be a pre-requisite for any single payment release in excess of ₹5000 crore.** The FAs may guard against attempts to deliberately split expenditure to stay within limits.

g. Not more than 33% and 15% of expenditure of Budget Estimates shall be permissible respectively in the last quarter and last month of the financial year. **The restriction shall be observed both scheme-wise as well as for the Demand for Grants as a whole.**

h. The FAs will monitor the release of funds to autonomous bodies and other organizations to ensure that there is no undue build-up of funds with such bodies/ organizations and money is released to them just in time.

(iv) 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.

(v) The relaxation in the QEP and carry forward of the unspent amount across quarters may be exception rather than norm. While seeking such relaxations, detailed justification for the deviations shall be recorded. The generic reasons such as 'delays in sanction order', 'late receipt of claims', delays in necessary approvals' shall not be accepted unless substantiated by specific reasons.

(vi) **Savings, if any, incurred during QEP would not be available for automatic carry forward to the next quarter, without revalidation of such savings by the Budget Division for the next quarter through modification in QEP.** However, spillover in MEP, not inconsistent with QEP will not require prior revalidation from the Budget Division. The FAs may nonetheless use such MEPs for their internal monitoring with the target of complying by the QEP limits.

(vii) The Budget Division would convey its decision on revalidation of QEP, within 7 days of the request, unless there are some specific queries.

(viii) The provisions stipulated under Rule 209 (6) (iii) of GFR 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. The instructions of Department of Expenditure regarding the use of PFMS Portal for Central Sector Schemes issued vide F.No. 66 (29) PF-II/2016 dated 15-07-2016 shall be strictly followed by all

Ministries/Departments. It is learnt that O/o Controller General of Accounts has been making efforts to extend the PFMS portal to all types of payments. Accordingly, the same principles of 'just in time release' should be applied for releases in respect of all payments to the extent possible.

(ix) The releases to any Implementing Agencies (**IA**), including an Autonomous body, shall be on monthly basis, rather than in an ad-hoc manner, to avoid any avoidable parking of funds.

(x) 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 and submit collection details of other NTR through the online portal '**Bharat Kosh**' developed by CGA.

(xi) Each Ministry/ Department would indicate month-wise estimate of the possible non-tax revenue inflows concerning that Ministry/ Department to Budget Division, 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 would be provided on quarterly basis.

This issues with the approval of Finance Minister

(Prashant Goyal)
Joint Secretary (Budget)

ANNEXURE - Q

(See Para 2.6 (iii)

F.No.12(15)-B(W&M)/2020
Ministry of Finance
Department of Economic Affairs
(*Budget Division*)

...

New Delhi,
23rd June, 2020.

OFFICE MEMORANDUM

Subject: Cash Management System in Central Government – Guidelines for expenditure control in Q2 (July, 2020 to September, 2020).

Attention of Ministries/Departments is drawn to this Ministry's O.M. issued under F.Nos 15(39)-B(R)/2016 dated 21.8.2017 and of even number dated 8.4.2020 regarding modified exchequer control based expenditure management under Cash Management System in Central Government.

2. Considering the need to effectively manage the cash flows of the Government, it has been decided to retain and continue with the same expenditure management measures in Q2, as was applicable for Q1 of FY 2020-21. For Q2 of FY 2020-21, i.e. July, 2020 to September, 2020, the following guidelines are additionally being stipulated:

(i) All Grants/Appropriations shall continue to be classified as per categories 'A', 'B' and 'C' given in the O.M. of 8th April 2020. Quarterly Expenditure Plans (QEP) for Q2 of the Ministries/Departments shall be governed by the ceilings mentioned therein;

(ii) Monthly Expenditure Plan (MEP) for July, August and September will mirror the MEP stipulation that were spelt out for April, May and June 2020;

(iii) Expenditure on 'salaries' and 'pensions' will be as per actual requirement and shall be within the overall limits prescribed under cash management guidelines;

(iv) The amounts that remained unspent in a month will not be available for automatic carry-forward into the next month. The amounts that remained unspent in a Quarter will not be available for automatic carry-forward into the next Quarter. Specific approvals of Secretary, Department of Expenditure shall be obtained by the Ministries/Departments for utilising these unspent amounts; and

...2

(from pre-page)

(v) Ministries/Departments while utilising their allocations shall take utmost care not to bunch up expenditures/releases in a bid to improve their pace of expenditure leading to parking of funds. In this time of acute cash stress, utmost care may be taken to avoid releases that can contribute to idle parking of funds.

3. This has the approval of Secretary, Department of Expenditure.

(**Vyasan R**)
Deputy Secretary (Budget)

Cabinet Secretary, Government of India;
Comptroller & Auditor General of India;
Secretaries of all Ministries/Departments;
Secretary (Defence Finance), Ministry of Defence;
Financial Commissioner, Ministry of Railways;
Member (Finance), Department of Telecommunications;
Controller General of Accounts, Ministry of Finance, Department of Expenditure; and
Financial Advisers/Pr.CCAs/CCAs of all Ministries/Departments.

ANNEXURE-Q1
(See Para 2.6(iii))

F.No. 12(13)-B(W&M)/2020
Ministry of Finance
Department of Economic Affairs
(*Budget Division*)

New Delhi,
30th June, 2021.

OFFICE MEMORANDUM

Subject: **Cash Management System in Central Government-Modified Exchequer Control Based Expenditure Management in respect of Q2 of 2021-22.**

Attention of Ministries/Departments is drawn to this Ministry's O.M. issued under F.No.15(39)-B(R)/2016 dated 21.8.2017 regarding modified exchequer control based expenditure management under Cash Management System in Central Government.

2. The existing guidelines for expenditure control have been reviewed. Keeping in view the evolving situation arising out of COVID-19 and anticipated cash position of Government, it is felt essential to regulate Quarterly Expenditure Plan (QEP)/Monthly Expenditure Plan (MEP) of specific Ministries/Departments for Quarter 2 (July-September, 2021) in the following manner:

(i) **Category A** - Ministries/Departments of the following Demands/ Appropriations will continue to be governed by the extant MEP/QEP guidelines:

Number and Name of the Demand/Appropriation	
Demand No. 1	Department of Agriculture, Cooperation and Farmers' Welfare
Demand No. 4	Ministry of Ayurveda, Yoga and Naturopathy, Unani, Siddha and Homeopathy (AYUSH)
Demand No. 6	Department of Fertilisers
Demand No. 7	Department of Pharmaceuticals
Demand No. 15	Department of Food and Public Distribution
Demand No. 20	Capital Outlay on Defence Services
Demand No. 21	Defence Pensions
Demand No. 37	Interest Payments
Demand No. 39	Pensions
Demand No. 40	Transfers to States
Demand No. 44	Department of Health and Family Welfare
Demand No. 45	Department of Health Research
Demand No. 59	Ministry of Housing and Urban Affairs
Demand No. 62	Department of Drinking Water and Sanitation
Demand No. 67	Ministry of Micro, Small and Medium Enterprises
Demand No. 84	Ministry of Railways
Demand No. 85	Ministry of Road Transport and Highways
Demand No. 86	Department of Rural Development
Demand No. 94	Department of Space

30/6/2021

(ii) **Category B:** Ministries/Departments of the following Demands/ Appropriations will require to restrict the overall expenditure within 20% of BE 2021-2022 in Quarter 2 (July to September, 2021):

Number and Name of the Demand/Appropriation	
Demand No. 2	Department of Agricultural Research and Education
Demand No. 3	Atomic Energy
Demand No. 5	Department of Chemicals and Petrochemicals
Demand No. 8	Ministry of Civil Aviation
Demand No. 9	Ministry of Coal
Demand No. 10	Department of Commerce
Demand No. 11	Department for Promotion of Industry and Internal Trade
Demand No. 12	Department of Posts
Demand No. 13	Department of Telecommunications
Demand No. 14	Department of Consumer Affairs
Demand No. 16	Ministry of Corporate Affairs
Demand No. 17	Ministry of Culture
Demand No. 18	Ministry of Defence (Civil)
Demand No. 19	Defence Services (Revenue)
Demand No. 22	Ministry of Development of North Eastern Region
Demand No. 23	Ministry of Earth Sciences
Demand No. 24	Department of School Education and Literacy
Demand No. 25	Department of Higher Education
Demand No. 26	Ministry of Electronics and Information Technology
Demand No. 27	Ministry of Environment, Forests and Climate Change
Demand No. 28	Ministry of External Affairs
Demand No. 29	Department of Economic Affairs
Demand No. 30	Department of Expenditure
Demand No. 31	Department of Financial Services
Demand No. 32	Department of Investment and Public Asset Management (DIPAM)
Demand No. 33	Department of Revenue
Demand No. 34	Direct Taxes
Demand No. 35	Indirect Taxes
Demand No. 36	Indian Audit and Accounts Department
Demand No. 41	Department of Fisheries
Demand No. 42	Department of Animal Husbandry and Dairying
Demand No. 43	Ministry of Food Processing Industries
Demand No. 46	Department of Heavy Industry
Demand No. 47	Department of Public Enterprises
Demand No. 48	Ministry of Home Affairs

30/6/2021

Number and Name of the Demand/Appropriation	
Demand No. 49	Cabinet
Demand No. 50	Police
Demand No. 51	Andaman and Nicobar Islands
Demand No. 52	Chandigarh
Demand No. 53	Dadra and Nagar Haveli and Daman and Diu
Demand No. 54	Ladakh
Demand No. 55	Lakshadweep
Demand No. 56	Transfers to Delhi
Demand No. 57	Transfers to Jammu and Kashmir
Demand No. 58	Transfers to Puducherry
Demand No. 60	Ministry of Information and Broadcasting
Demand No. 61	Department of Water Resources, River Development and Ganga Rejuvenation
Demand No. 63	Ministry of Labour and Employment
Demand No. 64	Law and Justice
Demand No. 65	Election Commission
Demand No. 66	Supreme Court of India
Demand No. 68	Ministry of Mines
Demand No. 69	Ministry of Minority Affairs
Demand No. 70	Ministry of New and Renewable Energy
Demand No. 71	Ministry of Panchayati Raj
Demand No. 72	Ministry of Parliamentary Affairs
Demand No. 73	Ministry of Personnel, Public Grievances and Pensions
Demand No. 74	Central Vigilance Commission
Demand No. 75	Ministry of Petroleum and Natural Gas
Demand No. 76	Ministry of Planning
Demand No. 77	Ministry of Ports, Shipping and Waterways
Demand No. 78	Ministry of Power
Demand No. 79	Staff, Household and Allowances of the President
Demand No. 80	Lok Sabha
Demand No. 81	Rajya Sabha
Demand No. 82	Secretariat of the Vice-President
Demand No. 83	Union Public Service Commission
Demand No. 87	Department of Land Resources
Demand No. 88	Department of Science and Technology
Demand No. 89	Department of Biotechnology
Demand No. 90	Department of Scientific and Industrial Research
Demand No. 91	Ministry of Skill Development and Entrepreneurship
Demand No. 92	Department of Social Justice and Empowerment

30/6/2021

Number and Name of the Demand/Appropriation	
Demand No. 93	Department of Empowerment of Persons with Disabilities
Demand No. 95	Ministry of Statistics and Programme Implementation
Demand No. 96	Ministry of Steel
Demand No. 97	Ministry of Textiles
Demand No. 98	Ministry of Tourism
Demand No. 99	Ministry of Tribal Affairs
Demand No. 100	Ministry of Women and Child Development
Demand No. 101	Ministry of Youth Affairs and Sports

3. Items of large expenditure would continue to be governed by the guidelines issued by this Ministry's O.M. F.No. 12(39)-B(R)/2016 dated 21.8.2017. Ministries/ Departments are advised to observe the guidelines strictly and regulate the expenditure accordingly in the current fiscal. Any deviation from these guidelines would require prior approval from Ministry of Finance. While processing applications for relaxation of guidelines, priority will be given to relaxations arising on account of increases in capital expenditure.

4. This issues with the approval of Finance Secretary and Secretary, Department of Expenditure.

30/6/2021

(**Rakesh Bhatnagar**)
Deputy Director

The Cabinet Secretary, Government of India;

The Comptroller & Auditor General of India;

The Secretaries of all Ministries/Departments;

The Secretary (Defence Services), Ministry of Defence;

The Financial Commissioner, Ministry of Railways;

Member (Finance), Department of Telecommunications;

Controller General of Accounts, Ministry of Finance, Department of Expenditure; and

Financial Advisers/Pr.CCAs/CCAs of all Ministries/Departments.

ANNEXURE-R
(see Para 13.8)

F. No. 47 (01)/PF-II/2017
Govt. of India
Ministry of Finance
Department of Expenditure
PF-II Division
*****

North Block, New Delhi
Dated: 24th January, 2017

OFFICE MEMORANDUM

Subject: Use of Heads 3601 and 3602 for Central Sector Scheme in certain specific cases for the year 2017-18

Reference is invited to the specific requests of a few Ministries / Departments for the use of Heads 3601 / 3602 in Central Sector Schemes on account of certain grounds.

2. The matter is considered in the Department of Expenditure. In this regard, I am directed to convey the following:

"To ensure that these schemes are implemented without any glitch for the time being, the use of Heads 3601 and 3602 may be allowed as an one-time measure in these cases for 2017-18 with the caveat that all funds will have to be routed through PFMS, so that the funds could be released following the 'just-in-time' principle and the fact that wherever possible, the State Governments /UTs may form appropriate State implementing Agencies / SPVs so that the use of Heads 3601/ 3602 need not be resorted to, from FY 2018-19 onwards."

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

24/01/2017

(Chittaranjan Dash)
Director (PF. II)
Tel: 23093109
{chittaranjan.dash@nic.in}

Department of Economic Affairs
(Shri Prashant Goyal, JS (Budget)
North Block, New Delhi

Copy to: AS &FA, Ministry of Home Affairs, JS & FA, Ministry of Development of North East Region, AS &FA, Ministry of Petroleum and Natural Gas, AS & FA, Ministry of Shipping, AS & FA, Ministry of Defense, AS & FA, Ministry of Road Transport & Highways, AS & FA, Department of Empowerment of Persons with Disabilities, JS & FA, Ministry of Urban Development and AS & FA, Ministry of Water Resources, River Development and Ganga Rejuvenation

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ANNEXURE-S
(see Para 13.8)

F. No. 47 (01)/PF-II/2017
Govt. of India
Ministry of Finance
Department of Expenditure
PF-II Division
*****

North Block, New Delhi
Dated: 6th February, 2017

OFFICE MEMORANDUM

Subject: Use of Heads 3601 and 3602 for Central Sector Scheme in certain specific cases for the year 2017-18

Reference is invited to the specific requests of a few Ministries / Departments for the use of Heads 3601 / 3602 in Central Sector Schemes on account of certain grounds and the OM of even number dated 24.01.2017 of Department of Expenditure with regard to the same.

2. In continuation of the DoE's OM of even number dated 24.01.2017, it is clarified that these schemes are allowed as an one-time measure in these cases to use the Heads 3601/3602 for 2016-17 also in addition to the year 2017-18.

3. This issues with the approval of the Joint Secretary (PF.II)

06/02/2017

(Chittaranjan Dash)
Director (PF. II)
Tel: 23093109
{chittaranjan.dash@nic.in}

Department of Economic Affairs
(Shri Prashant Goyal, JS (Budget)
North Block, New Delhi

Copy to: AS &FA, Ministry of Home Affairs, JS & FA, Ministry of Development of North East Region, AS &FA, Ministry of Petroleum and Natural Gas, AS & FA, Ministry of Shipping, AS & FA, Ministry of Defense, AS & FA, Ministry of Road Transport & Highways, AS & FA, Department of Empowerment of Persons with Disabilities, JS & FA, Ministry of Urban Development and AS & FA, Ministry of Water Resources, River Development and Ganga Rejuvenation.

Copy also to: Shri Vivek Joshi, Joint Secretary, Department of Expenditure, North Block, New Delhi

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F. No. 2(1)-B(S)/2017
Ministry of Finance
Department of Economic Affairs
(Budget Division)
****

ANNEXURE-T
(see Para 6.1)

New Delhi, dated the 5th May, 2017

OFFICE MEMORANDUM

Subject: Utilization / Re-allocation of funds earmarked for the implementation of schemes for North Eastern Region.

The undersigned is directed to say that Group of Secretaries on Transport and Communications Sector while reviewing "Ideas for Budget 2017-18", suggested that Ministry of Development of North Eastern Region be given the mandate to enforce Non-Lapsable Central Pool of Resources. It was also suggested that Ministry of Development of North Eastern Region be authorized to re-appropriate from Ministries unable to spend the 10% allocated for the North Eastern Region to Ministries who have exhausted their allocation and in need additional funds. Ministry of Development of North Eastern Region, it was suggested, also be empowered to utilize unspent balances for committed liabilities.

2. Ministry of Finance has examined the recommendation and observed that Rule 10 of the 'Delegation of Financial Powers' Rules 1978 (DFPR) (amended from time to time) does not allow inter-ministerial re-appropriation of funds. To actualize the spirit of the recommendation, the following mechanism has been worked out:

a) Ministry of Development of North Eastern Region shall review the allocation/ expenditure in North Eastern Region by various Ministries/ Departments;

b) All the Ministries / Departments shall provide scheme-wise expenditure in first half incurred by them out of the allocation earmarked for NE Region, along-with reasons for under-spending, if any, before start of pre-budget discussions to Ministry of Development of North Eastern Region and Budget Division;

c) Ministry of Development of North Eastern Region will take stock of the anticipated savings / excess requirement for NE Region from all the Ministries / Departments and shall seek the consent / no objection from the Secretary of the Ministries / Departments, where savings are anticipated for reducing the NER allocation;

d) Ministry of Development of North Eastern Region will recommend the allocation to be considered for NER component under various schemes to Department of Expenditure (Plan Finance - II Division);

e) Department of Expenditure (Plan Finance Division) will analyse the actual requirement of the Ministries / Departments under NE Region and shall forward the same to Department of Economic Affairs (Budget Division), with the approval of Secretary (E);

f) Department of Economic Affairs shall consider the Ministry / Department-wise requirement and make provision of additional funds/curtailing the funds, while communicating the RE ceilings;

3. This issues with the approval of the Secretary (Economic Affairs) and the Finance Secretary & Secretary (Expenditure).

(Vyasan R.)
Deputy Secretary (Budget)

The Secretaries
(All Ministries / Departments)

Copy for Information to:
1. Financial Advisors, All Ministries / Departments
2. Joint Secretary (Plan Finance – II), Department of Expenditure

ANNEXURE-U
(see Para 6.1)

F. No. 72(08)/PF-II/2017
Govt. of India
Ministry of Finance
Department of Expenditure
Public Finance (Central-I) Division

North Block, New Delhi
Dated: the 5th of May, 2017

OFFICE MEMORANDUM

Subject: Recommendation of the Group of Secretaries (SGoS-2) on Transport and Communication – Non Lapsable Pool of Central Resources (NLCPR) – Re-appropriation of unspent balances of the 10% GBS in the North Eastern Region (NER) to incentivize Ministries who have spent more than 10% of the GBS in the NER at the RE stage

Reference may kindly be taken of the above mentioned subject and to the Budget Division's OM No. 2(1)-B(S)/2017 dated 5th May, 2017 (copy enclosed). In this regard, the undersigned is directed to convey the following instructions to all the Ministries / Departments for appropriate action:

(I) Secretary, DONER will hold quarterly meetings with the Financial advisers of the Ministries/Departments to assess the utilisation of the 10% GBS earmarked for the North Eastern Region (NER) as indicated in Statement 11 of the Union Budget.

(II) After undertaking such a review, DoNER will send a necessary proposal for inclusion in the supplementary demands for grants to Department of Expenditure for reallocation of likely surrender to those Ministries / Departments who have the absorptive capacity to implement additional approved schemes/programmes within the financial year.

(III) To ensure (I) and (II) above, all Ministries/Departments shall provide their quarterly utilization of 10% GBS earmarked for NER and their projected expenditure for the year to DoNER / Budget Division. Based on this, DoNER shall firm up its proposals and send it to the Department of Expenditure before the commencement of RE meetings so that the same can be considered at the RE stage by the Budget Division.

2. This issues with the approval of the Finance Secretary.

05/05/2017

(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-V
(see Para 5.4)

North Block, New Delhi
Dated the 5th April, 2018

OFFICE MEMORANDUM

Subject: **Project Approval, Fund flow mechanism and administration of**
(i) Standalone Externally Aided Projects (EAPs) of UTs and
(ii) Projects/ Schemes where UTs avail EAP assistance as part of a Multi-State Programme/Central Sector Scheme.

In continuation of this Department's O.M. No.3/3/2004-PMU dated 09.05.2005, and in supersession of the O.M. No. 3/6/2017-PMU dated 27.7.17, the following guidelines, in context of the **standalone EAPs of UTs,** are issued:

A. UTs with Legislature (Delhi and Puducherry)

(1) The procedure for project approval, funds flow and administration in UTs with Legislature will be similar to the procedure followed in respect of EAPs of State Governments.

(2) Concerned UT Government will forward its proposal, duly approved at its competent level[1], to the concerned Line Ministry/Department of the Central Government. A copy of the same shall be endorsed to the Department of Economic Affairs (DEA), while keeping the Ministry of Home Affairs (MHA) informed. To illustrate, in respect of a Power project, Ministry of Power will be the Line Ministry to which concerned UT will send its project for undertaking technical appraisal and recommending the same for consideration/posing to DEA.

(3) The Line Ministry/Department will, after undertaking necessary technical appraisal, forward its appraisal report to DEA for further necessary action. A copy of the report shall also be endorsed to MHA for information.

(4) Concerned Multilateral / Bilateral Division in DEA will process the project as per standard procedure. e.g. Screening Committee of the Multilateral Investment Division will examine/ assess the project proposal and take necessary decision to pose it to the concerned Multilateral Institution.

(5) Once the Project is finally approved by the concerned Multilateral/ Bilateral Institution, DEA will enter into formal agreement and set up process to disburse the funds through CAAA.

[1] By its Cabinet, if required.

P.T.O.

(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.

P.T.O.

(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.

ANNXEURE-W
(See Para 2.16)

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

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

OFFICE MEMORANDUM

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

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

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

1. Every State Government will designate a Single Nodal Agency (SNA) for implementing each CSS. The SNA will open a Single Nodal Account for each CSS at the State level in a Scheduled Commercial Bank authorized to conduct government business by the State Government.

2. In case of Umbrella schemes which have multiple sub-schemes, if needed, the State Governments may designate separate SNAs for sub-schemes of the Umbrella Scheme with separate Single Nodal Accounts.

3. Implementing Agencies (IAs) down the ladder should use the SNA's account with clearly defined drawing limits set for that account. However, depending on operational requirements, zero-balance subsidiary accounts for each scheme may also be opened for the IAs either in the same branch of the selected bank or in different branches.

4. All zero balance subsidiary accounts will have allocated drawing limits to be decided by the SNA concerned from time to time and will draw on real time basis from the Single Nodal Account of the scheme as and when payments are to be made to beneficiaries, vendors etc. The available drawing limit will get reduced by the extent of utilization.

5. For seamless management of funds, the main account and all zero balance subsidiary accounts should preferably be maintained with the same bank. However, State Government may choose different banks for opening Single Nodal Accounts of different CSS.

6. Only banks having a robust IT Systems and extensive branch network should be chosen for opening the Single Nodal Account of each CSS. The bank chosen should have the facility to open the required number of subsidiary zero balance accounts and a robust MIS for handling accounting and reconciliation at each level. The bank should also provide a user friendly dashboard to officers at various levels to monitor utilization of funds by IAs.

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

8. The Ministries/Departments will release the central share for each CSS to the State Government's Account held in the Reserve Bank of India (RBI) for further release to the SNA's Account.

9. Funds will be released to the States strictly on the basis of balance funds of the CSS (Central and State share) available in the State treasury and bank account of the SNA as per PFMS or scheme-specific portals fully integrated with PFMS in consonance with rule 232(V) of the General Financial Rules, 2017.

10. The SNAs shall ensure that the interest earned from the funds released should be mandatorily remitted to the respective Consolidated Funds on pro-rata basis in terms of Rule 230(8) of GFR, 2017. Interest earned should be clearly and separately depicted in PFMS, scheme-specific portals integrated with PFMS and in MIS provided by the banks.

11. Except in case of schemes/sub-schemes having no State share, States will maintain separate budget lines for Central and State Share under each CSS in their Detailed Demand for Grants (DDG), and make necessary provision of the State share in the State's budget. While releasing funds to SNA, State's Integrated Financial Management Information System (IFMIS) should provide these budget heads and the same should be captured in PFMS through treasury integration.

12. In the beginning of a financial year, the Ministries/Departments will release not more than 25% of the amount earmarked for a State for a CSS for the financial year. Additional central share (not more than 25% at a time) will be released upon transfer of the stipulated State share to the Single Nodal Account and utilization of at least 75% of the funds released earlier (both Central and State share) and compliance of the conditions of previous sanction. However, this provision will not be applicable in case of schemes where a different quantum of release has been approved by the Cabinet.

13. After opening of Single Nodal Account of the scheme and before opening zero balance subsidiary account of IAs or assigning them drawing rights from SNA's account, the IAs at all levels shall return all unspent amounts lying in their accounts to the Single Nodal Account of the SNA. It will be the responsibility of the State government concerned to ensure that the entire unspent amount is returned by all the IAs to the Single Nodal Account of the SNA concerned. For this, the State Governments will work out the modalities and the timelines and will work out Central and state share in the amount so available with IAs.

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

14. Refund of balance amount by IAs and the amount available in the SNA's account should be taken into account by the Program Division of the Ministry/Department while releasing funds under the scheme. Concerned SNAs shall keep a record of the unspent amount lying in the account of IAs to be deposited in the Single Nodal Account while assigning drawing rights to IAs.

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

16. The State Government will transfer the Central share received in its account in the RBI to the concerned SNA's account within a period of 21 days of its receipt. The Central share shall not be diverted to the Personal Deposit (PD) account or any other account by the State Government. Corresponding State share should be released as early as possible and not later than 40 days of release of the Central share. The funds will be maintained by the SNA in the Single Nodal Account of each CSS. State Governments/SNAs/IAs shall not transfer scheme-related funds to any other bank account, except for actual payments under the Scheme.

17. State Governments will register the SNAs and all IAs on PFMS and use the unique PFMS ID assigned to the SNA and IAs for all payments to them. Bank accounts of the SNAs, IAs, vendors and other organizations receiving funds will also be mapped in PFMS.

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

19. SNAs and IAs will mandatorily use the EAT module of PFMS or integrate their systems with the PFMS to ensure that information on PFMS is updated by each IA at least once every day.

20. SNAs will keep all the funds received in the Single Nodal Account only and shall not divert the same to Fixed Deposits/Flexi-Account/Multi-Option Deposit Account/Corporate Liquid Term Deposit (CLTD) Account etc.

21. The State IFMIS should be able to capture scheme component-wise expenditure along with PFMS Scheme Code and Unique Code of the Agencies incurring the expenditure. State Governments will ensure daily uploading/sharing of data by the State IFMIS/Treasury applications on PFMS. PFMS will act as a facilitator for payment, tracking and monitoring of fund flow.

22. Release of funds by the Ministries/Departments to States towards the end of the financial year should be avoided to prevent accumulation of unspent balances with States. Ministries/Departments will arrange to complete the release well in time so that States have ample time to seek supplementary appropriations from their respective legislatures, if required, and account for all the releases in the same financial year.

23. In case of CSS having no State share and where as per the scheme guidelines, funds are released by the Central Ministry/Department directly to the districts/blocks/Gram Panchayats/Implementing agencies, the requirement of notifying a single Nodal Agency and opening of a Single Nodal Account at the State level may be waived by the Secretary of the Central Ministry/Department concerned in consultation with the Financial Adviser.

24. UTs without legislature work directly in PFMS. Therefore, there is no need for them to open a Single Nodal Account. They will ensure that the funds are released to the vendors/beneficiaries `just in time'. In case funds are to be released to any agency as per scheme guidelines, provision of Rule 230 (vii) of GRF 2017 will be strictly followed to avoid parking of funds, with agencies.

25. Ministries/Departments shall undertake monthly review of the release of funds (both the Central and State Share) from the State treasury to the SNA, utilization of funds by SNAs and IAs and outputs/outcomes vis-à-vis the targets for each CSS.

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

23/3/21

(Subhash Chandra Meena)
Director (FCD)
011-24368543
E-mail: subhash.meena@nic.in

To,

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

Copy to:

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

ANNEXURE - X

(See Para 3.1)

गिरीश चन्द्र मुर्मु, आई.ए.एस.
सचिव (व्यय)
Girish Chandra Murmu, I.A.S.
Secretary (Expenditure)

सत्यमेव जयते

भारत सरकार
वित्त मंत्रालय
व्यय विभाग
Government of India
Ministry of Finance
Department of Expenditure
नार्थ ब्लाक, नई दिल्ली-110001
North Block, New Delhi-110001
Tel. : 23092929, 23092663
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E-mail : secyexp@nic.in
Website : www.finmin.nic.in

स्वच्छ भारत
एक कदम स्वच्छता की ओर

D.O.No.66(59)/PFC-II/2018 (Pt.) **30th August, 2019**

Dear Secretary,

I would like to draw your kind attention to this Department's OM No. 66(59)/PFC-II/2018(Pt) dated 06.08.2019 by which all Ministries/Departments were requested to provide information in the prescribed proforma on **Rationalisation of Schemes** by 20.08.2019. This date was later extended to 23.8.2019.

2. The Union Budget 2019-20 has indicated the government's goal of making India a US$ 5 trillion economy by 2024-25. Therefore, it is imperative that all arms of the Government perform in sync, complementing and supplementing their interventions which are aimed at achieving this vision. Accordingly, DoE, as the fund manager of the Government, aims to ensure performance-based budgeting through rationalisation of Schemes and Projects to sharpen focus on issues which form National Development Priority Goals (NDP). It is desirable that allocation of resources and its utilisation are made evidence based to ensure optimal utilisation of public resources and at the same time, make available additional funds for capital investments. Focus in schemes and projects should, therefore be on its improved formulation, better planning, emphasis on outputs and outcomes, deliverables, impact assessment and convergence.

3. As you would have noted, over the years there has been proliferation of schemes (sub-schemes) under the budget heads of Ministries/Departments wherein a large number of schemes have had either no budgetary allocation or a very insignificant amount. Schemes (sub-schemes) are implemented to achieve certain outcomes. Miniscule/thinly spread resources (or at times zero budgetary allocation) definitely does not serve any purpose. It is important to recognize that all interventions of the Government, irrespective of area of operation, requires a strong and robust financial management to ensure careful allocation of scarce resources and its judicious utilisation to achieve the desired results.

4. Ministries have already been informed that schemes have to be made coterminous with the Finance Commission cycle. Being the terminal year of the current Finance Commission cycle, all schemes (sub-schemes) would need to be subjected to fresh approval and appraisal process based on the evaluation of these schemes which is currently being carried out by Niti Aayog for the Centrally Sponsored Schemes. Additionally, this Department had forwarded ToRs for the evaluation of Central Sector Schemes.

.../2

5. However, before the evaluation reports are available, we had wanted the Ministries/Departments to undertake a self-assessment of the schemes (sub-schemes) run by it in terms of usefulness in achieving the desired outcomes. It was in this context that the OM cited above was forwarded. However, till date very few responses from Ministries/Depts have been received. In case your Ministry/Dept. has not yet provided the information, please ensure that it is done without any further delay. Ministries/Depts who have sought for exemption/ been granted exemption from the Output Outcome Framework also need to provide this information. This information will form the basis for further action on rationalization of schemes. This is an exercise to redefine the universe of schemes and their categorization and therefore Ministries/Depts. must view this as an opportunity to make available their perspective on schemes/projects. If no information is received, it will be presumed that the Ministry/Dept. has no inputs to offer on the subject and DoE will be constrained to take appropriate view on the matter in RE 2019-20 and BE 2020-21.

5. I would request you kindly to take urgent action so that the duly filled in proforma is received by 6.9.2019 positively.

With regards,

Yours sincerely,

(G.C. Murmu)

All Secretaries to Government of India

ANNEXURE-Y
(See Para 3.3)

F. No. 42(02/PF-II/2014
Ministry of Finance
Department of Expenditure
[Public Finance (Central-I)] Division
*****

North Block, New Delhi

Dated: 10th January, 2020

OFFICE MEMORANDUM

Subject: Continuation /Extension of public funded ongoing schemes: Instruction regarding.

Reference is invited to Department of Expenditure's OM No. 42(02)/PF-II/2014 dated 23rd February, 2017 on the guidelines regarding continuation of ongoing schemes (both Centrally Sponsored Schemes and Central Sector Schemes) beyond 14th Finance Commission (14th FC) period. The above OM, inter alia, stipulated that all schemes have to be made coterminous with the Finance Commission cycle and continuation of the scheme would be based on an outcome review.

2. It is noted that the 14th FC period is ending on 31st March, 2020 and majority of the schemes have sunset dates coterminous with the same. The date for the final report of the 15th Finance Commission (15th FC) has now been extended and the period covered by it has changed. The availability of financial resources with the Central Government and the States will be clear only after acceptance of the final report of 15th FC. Meanwhile proposals from Ministries/Departments are being received for approval of interim extension/ continuation of schemes pending the required appraisal/ approval based on third party evaluation. In order to ensure smooth implementation of ongoing schemes and maintain optimum pace of expenditure, the following instructions are issued:

I. Pending appraisal/ approval of ongoing schemes of a Ministry / Department, an interim extension beyond 31st March, 2020 or the date till which the Schemes are already approved, is given for a period till 31st March, 2021 or till the date the recommendations of 15th FC come into effect, whichever is earlier. It is applicable for all the Schemes that the Ministry / Department wants to continue without changing their scope,

nature, coverage and without creating additional posts. However, in terms of OM of the Department No. 24(35)/PF-II/2012 dated 5th August, 2016, in order to enhance the efficiency and outcomes of public expenditure, Department of Expenditure reserves the right to merge, restructure or drop any scheme, sub-scheme in consultation with the Administrative Department.

II. For Schemes with financial implications for Financial Year 2020-21, the Financial Advisors may prepare a list of all such schemes which the Ministries/ Departments are proposing for continuation beyond 14th FC. This list should be sent to the Department of Expenditure along with the reasons for such continuation and expected output/outcomes thereon. It may be ensured that the spending limit for these schemes should be within the approved allocation of BE 2020-21.

III. The approval for continuation of each scheme for the 15th FC cycle would be based on an evaluation report and outcome review. Ministries/Departments should ensure that the process of evaluation is completed early so as to ensure its timely submission for appraisal and approval process.

2. This issues with the approval of Secretary (Expenditure).

(Dr. Shivalli M. Chouhan)
Director (PFC-I)
Ph:23092668
shivalli.chouhan@nic.in

All Secretaries to the Government of India
All Financial Advisers to the Ministries/Departments
Prime Minister's Office
Cabinet Secretariat
NITI Aayog, Railway Board, Internal Circulation

ANNNEXURE-Y1
(See Para 3.3)

F.No. 42(02)/PF-II/2014
Government of India
Ministry of Finance
Department of Expenditure
[PFC-I Division]
***

North Block, New Delhi

Dated: 9th February, 2021

OFFICE MEMORANDUM

Subject: Continuation of schemes beyond 31st March, 2021 – instructions regarding.

Reference is invited to this Department's OM No. 42(02)/PF-II/2014 dated 8-12-2020 on the subject of continuation of Schemes beyond 31-03-2021 wherein it was stated that the proposals for continuation of ongoing schemes may be sent to reach Department of Expenditure at the earliest and at any rate not later than 15-1-2021. It was also advised that due cognizance of resources availability over the XVth FC cycle must be taken and the total financial outlays of schemes to be continued (both CSS & CS) projected accordingly, in order to optimize scheme outcomes within the available resource envelope. However, it is observed that many of the Ministries/ Departments have either not yet sent these proposals or are sending them in piece-meal without considering the projected resource availability, convergence strategies (both intra and inter Schemes) and recommendations of the evaluation reports. Therefore, in continuation of the guidelines given in *ibid* OM, the following is stated further:-

i) For timely completion of appraisal and approval process for continuation of schemes, Ministries / Departments should send consolidated information indicating the details of all the schemes (SFC/EFC/Already appraised-approved) as per the format given in the Annexure in addition to the formats for appraisal of individual schemes as given in the *ibid* OM.

ii) It is reiterated that the total projected outlay of the schemes of Ministry/Department for 5 years should ordinarily not be more than 5.5 times, the total scheme expenditure of FY 2019-20. Reallocation within the ceiling of a Ministry/Department may be proposed wherever appropriate and will be given due weight. Specific reasons in terms of enhancement of scope or cost escalation of individual components be provided in such cases

iii) Due appraisal of all the schemes of a Ministry/Department will be undertaken simultaneously in one composite EFC, scheduled on a single or multiple days, as required, in order to undertake the review in an integrated, comprehensive and timely manner. Department may in appropriate cases invite sector experts and / or resource persons from States to aid the appraisal and approval process. Therefore, the Ministries/Departments should send all such proposals together at the earliest. If any scheme of the Ministry/Department is left out in the scheduled EFC, the appraisal for the same will be held subsequently after the EFCs of all

other Ministries/Departments for the appraisal and approval of schemes to be continued, are over.

iv) It may be noted that no release of funds will be allowed beyond the 1st quarter of FY 2021-22 in case any scheme is not appraised and approved by then subject to any specific relaxation given by the Department of Expenditure in this regard.

2. This issues with the approval of Secretary (Expenditure).

(Dr. Shivalli M. Chouhan)
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Annexure

SCHEMES TO BE APPRAISED BY EFC					
S.No	Scheme	Actual Expenditure FY2019-20 (Rs. crore)	Total proposed outlay for 5 years(Rs. crore)	5.5 times of Actuals of FY2019-20	Remarks(If Any)
SCHEMES TO BE APPRAISED BY SFC					
S.No	Scheme	Actual Expenditure FY2019-20 (Rs. crore)	Total proposed outlay for 5 years(Rs. crore)	5.5 times of Actuals of FY2019-20	Remarks(If Any)
SCHEMES ALREADY APPROVED					
S.No	Scheme	Actual Expenditure FY2019-20 (Rs. crore)	Total approved outlay(Rs. crore) & period	5.5 times of Actuals of FY2019-20	Remarks(If Any)
		Actual Expenditure FY2019-20 (Rs. crore)	Total proposed and approved outlay(Rs. crore) & period	5.5 times of Actuals of FY2019-20	Remarks(If Any)
	Total Scheme outlay of the Ministry/Department				

ANNEXURE-Z
(See Para 3.7)

F.No.42(02)/PFC-I/2014
Ministry of Finance
Department of Expenditure
PFC-I Division
*****

North Block, New Delhi

Dated: 4th June, 2020

OFFICE MEMORANDUM

Subject: Appraisal and Approval of all Public Funded Schemes / Sub-Schemes - reg.

Reference is invited to DoE OM No.24(35)/PF-II/2012 dated 5-8-2016 vide which financial powers have been delegated for appraising/approving all public funded schemes/projects. In terms of para 4(i) of the OM of even number, for initiating all new schemes/ sub-schemes, 'in-principle' approval will be taken from Department of Expenditure. It may be appreciated that in the wake of COVID-19 pandemic, there is an unprecedented demand on public financial resources, and a need to use resources prudently in accordance with emerging and changing priorities. However, many new proposals for 'in-principle' approval are being received from Ministries/Departments.

2. In view of the circumstances prevailing in the current financial year, the undersigned is directed to convey the following:-

i) No new proposal for a scheme/ sub-scheme, whether under delegated powers to Administrative Ministry including SFC proposals or through EFC should be initiated this year (FY 2020-21)except the proposals announced under the Pradhan Mantri Gareeb Kalyan Package, Atma Nirbhar Bharat Abhiyan package and any other special package/announcement. 'In-principle' approval for such schemes will not be given in this financial year.

ii) The initiation of new schemes already appraised/approved in Financial Year 2020-21 under the delegated powers of the Administrative Ministries including SFC proposals (schemes upto Rs. 500 Crore) (exception as mentioned in (i) above), will remain suspended for one year till 31st March, 2021 or till further orders whichever is earlier. This is applicable for those schemes as well, for which 'in-principle' approval has already been given by Department of Expenditure. A list of all such schemes (as per the enclosed proforma) may be sent to DoE by FAs of the Ministries/Departments by 30th June, 2020.

iii) The continuation of all existing schemes will be governed by the DoE OM No. 42(02)/PF-II/2014 dated 10-01-2020 by which an interim extension for all the ongoing schemes has already been given till 31st March, 2021 or till the date of recommendations of 15th Finance Commission come into effect, whichever is earlier. This is applicable for all the schemes, whether under delegated powers to Administrative Ministries/ Departments, through SFC or through EFC which the Ministry/Department wants to continue without changing their scope, nature, coverage and without creating any additional posts. It has also been reiterated therein that continuation of all schemes would be based on an outcome review based on evaluation. The continuing schemes need to be appraised and approved further for the period of 2021-22 to 2025-26 after 15th Finance Commission recommendations are accepted and resource position of public exchequer is clear. This would also be depend upon the evaluation and the outcome review.

iv) No funds may be released for schemes which are not in strict conformity to the instructions given above and also in terms of DoE OM No. 24(35)/PF-II/2012 dated 05-08-2016 and No. 42(02)/PF-II/2014 dated 10-01-2020, nor should budgetary provisions be made available by re-appropriation to such schemes.

v) Any exception to the above guidelines shall require specific approval of the Department of Expenditure.

3. This issues with the approval of Secretary (Expenditure).

(Dr. Shivalli M. Chouhan)
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Name of the Ministry/Department

S.No.	Name of the scheme for which 'in-principle' approval has been given but not appraised/ approved yet	Total Financial Estimates & period	Financial Estimates (FY 2020-21)	Name of the scheme appraised but not yet approved	Total Financial Estimates & period	Financial Estimates (FY 2020-21)	Name of scheme appraised and approved	Total Financial Estimates & period	Financial Estimates (FY 2020-21)	Remarks
1	2	3	4	5	6	7	8	9	10	

ANNEXURE-Z1
(See Para 3.7)

F.No. 42(02)/PF-II/2014
Government of India
Ministry of Finance
Department of Expenditure
[PFC-I Division]
***

North Block, New Delhi

Dated: 9th August, 2021

OFFICE MEMORANDUM

Subject: Revised format for Appraisal and Approval of new Public Funded Schemes - reg.

Reference is invited to this Department's OM NO. 24(35)/PF-II/2012 dated 5th August, 2016 regarding guidelines for appraisal and approval of public funded schemes in which the format for submitting EFC/SFC proposals for appraisal of new schemes is contained in **Annexure IV-A**. This format has been reviewed in consultation with NITI Aayog to make it more informative, lucid and to incorporate output/outcome related targets in a logical framework. This will make the appraisal more structured and effective while placing enhanced emphasis on measurable outputs/outcomes of public expenditure.

2. Accordingly, the undersigned is directed to convey the following:-

i) The EFC/SFC proposals for new public funded schemes should be sent in the enclosed revised format (Annexure – A) including the summary sheet, along with detailed paper if required and other enclosures as prescribed in the checklist of the format. This format, henceforth, replaces Annexure IV A of the *ibid* DoE guidelines dated 5th August, 2016.

ii) It is reiterated that before sending the EFC/SFC proposal, 'in-principle' approval of the Department of Expenditure for initiating any new scheme / sub scheme should be taken in terms of para 4(i) and para 5 of the *ibid* OM.

iii) It may be noted that emphasis has been placed (para 3.3) on DBT in the beneficiary oriented schemes, on devising suitable mechanism for identification of genuine beneficiaries through Aadhaar authentication, provision for online application as well as fund disbursement through Aadhaar Enabled Payment System (AEPS).

iv) For assistance in formulating logical framework based output / outcome tables for the new schemes, NITI Aayog may be consulted by Ministries/Departments.

3. This will apply to all EFC/SFC proposals for new schemes submitted on or after 1.9.2021.

4. For the schemes (new and ongoing), already approved this financial year in the old formats, Ministries/Departments should provide the logical framework based output/outcome table as given at Sr.No. 2.2 of the revised format (Annexure-A) by 31-3-2022 to the DoE and the NITI Aayog, to enable further monitoring of outputs/outcomes etc.

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

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Annexure-A

FORMAT FOR EFC/SFC MEMORANDUM FOR APPRAISAL OF NEW SCHEMES

Summary Sheet

S.No.	Outline	Details
1.	Name of the Scheme	
2.	Nature of the scheme (CSS/CS/Scheme under umbrella)	
3.	Duration	
4.	Proposed Outlay	
5.	Funding pattern	
6.	Source of Funding	
7.	Objectives	
8.	Target Beneficiaries	
9.	Major Interventions/Components	
10.	Name of schemes with which convergence is sought along with Ministries/Departments	
11.	Manpower Requirement	
12.	Measurable outputs/outcomes targeted at the end of scheme duration	

FORMAT FOR EFC/SFC MEMORANDUM FOR APPRAISAL OF NEW SCHEMES

Documents' Checklist

S. No.	Document	Attached (Yes / No / NA)	Annexure Number	Remarks (if any)
1.	Concept Paper			
2.	Evaluation Report			
3.	Feasibility / Pilot Study Report			
4.	Gap/ Need Analysis Report			
5.	Stakeholder Consultation Report			
6.	Approval and Clearances (Such as Land Acquisition, Environmental Clearance etc.)*			
6.1	..			
6.2	..			
7.	Response to Comments			
	*to be enlisted as 6.1, 6.2 and so on by Ministries/Departments as applicable at approval stage			

1. **General**

1.1 Title of the Scheme

1.2 Sponsoring Agency (Ministry/ Department/Autonomous Body or Undertaking)

1.3 Proposed duration of the Scheme

1.4 Nature of the Scheme: Central Sector Scheme/ Centrally Sponsored Scheme (Please specify if it is under an umbrella)

1.5 Total estimated financial outlay of the proposed Scheme

1.6 Funding Pattern

1.7 Provide details of schemes under it along with proposed outlays. Details of sub-schemes (if any) under the scheme along with proposed outlays.

Details of the scheme (year-wise)

Umbrella Scheme	Scheme	Sub- Scheme	FY	Proposed Outlay (INR Crores)
(Column may be deleted if not applicable)		(Column may be deleted if not applicable)		

1.8 A) Is the scheme created by restructuring/merger/renaming of previously existing scheme(s)/sub-scheme(s)? *If yes, please mention the name of the scheme(s) proposed to be merged/dropped/ rationalized*?

B) Please mention whether the old scheme(s) was evaluated? If yes, please attach Evaluation report.

C) What were the main findings of the evaluation and how are they incorporated in the scheme design (please use the table given below)?

Total no of recommendation listed in evaluation report				
S. No.	**Recommendation of the evaluation report**	**Has an action been taken on this recommendation? (Yes / No)**	**If yes, please elaborate the action or revision in scheme proposal undertaken.**	**If no, please explain the reasoning for exclusion of this recommendation.**

1.9 Details of In-principle approval-

1.10 A) Concept Paper details including findings of Gap/Need analysis and Feasibility/Pilot Study along with a summary justification for the new scheme.

B) Details of stakeholder consultations undertaken. Please include details of state governments consultation, particularly in CSS scheme.

1.11 Overlap with any existing scheme/sub-schemes in this Ministry/Department/any other Ministry/Department? If yes, please fill below table highlighting the aspects in which there is an overlap and how will the scheme use this convergence to save public resources?

Name of Ministry / Departments	Scheme/ Sub-scheme Name (with which there is convergence)	Is there any convergence at the following stages? (And details thereof)				How will the scheme use this convergence?	Other remarks
		Design stage	Implementation stage	M&E stage	Others		
		For instance, in objectives, outcomes, outputs, activities or target groups of the two schemes)	For instance, in implementing agencies, human resources at any level, technologies, financial resources, PMUs, others	For instance, in monitoring bodies, monitoring mechanisms (MIS, data collection), joint evaluations, others			

1.12 Whether the proposal is secured against natural / man-made disasters like floods, cyclones, earthquakes, tsunamis, etc. If the proposal involves creation /modification of structural and engineering assets or change in land use plans, disaster management concern should be assessed, and specifically commented upon.

2. Outcomes and Deliverables

2.1 Objectives of the Scheme

2.2 Indicate year-wise targets set for outputs and outcomes of the scheme along with the activities to be undertaken and inputs to be used in the form of measurable indicators in the below mentioned table. Data sources for each indicator must be clearly mentioned along with key assumptions and risks involved (if any) along with their severity as perceived by the proposer. Baseline data (Year and Value) should also be benchmarked and mentioned for all indicators.

	Objective statement	Indicators	Means of verification. (Data source)	Important assumptions	Risks involved		Baseline Year	Baseline Value	Target				
					Risk Identified	Severity of Risks (Low/Medium/High)			Fiscal Year "A-B"	Fiscal Year "B-C"	Fiscal Year "C-D"	Fiscal Year "D-E"	Fiscal Year "E-F"
Outcome													
Output													
Activity													
Input													
Output Efficiency: - the ratio of targeted change in outputs to budgeted expenditure (to be calculated for each year) taken on key output indicators													

3. Target Beneficiaries

3.1. A) Please specify the target beneficiaries in terms of location, area and segment of population, industries, companies, institutions, etc.

B) Please give the details of coverage of target population and basis for selection of the target beneficiaries.

3.2. Is there a specific intervention targeted at any of demographics mentioned in the below table? If yes, please elaborate on specific interventions targeted for the corresponding demographic. If no, please mention why.

Is there a specific intervention targeted at any of the below mentioned demographics?		**If yes, please elaborate on specific interventions targeted for the corresponding demographic. If no, please mention why.**
Demographic	**Yes / No**	
Marginalized social groups, namely SC, ST, Persons with disability (Divyangjan), minorities and other vulnerable groups.		
Women		
North East, Himalayan, LWE, Island territories and other backward areas.		

3.3. In case of beneficiary-oriented schemes, indicate whether the scheme is a Direct Benefit Transfer (DBT) scheme inter alia indicating the mechanism for identification of target beneficiaries through Aadhaar authentication, provision for online application and fund disbursement mechanism (Disbursement of funds should be done through Aadhaar Enabled Payment System (AEPS) to ensure Aadhaar authentication, and not merely Aadhaar seeding).

3.4. A) Are Panchayati Raj Institutions and Urban Local Bodies involved in implementation?

B) If yes, elaborate on their involvement.

C) Please also comment on preparedness and ability of the local bodies to undertake this.

D) If no, please mention the reason for the exclusion of PRIs/ULBs in the implementation process.

4. Scheme Financing

4.1 Indicate the sources of finance for the Scheme: budgetary support, extra-budgetary sources, external aid, state share, etc. (Total amount year wise)

4.2 If external sources are intended, the sponsoring agency may be indicated, as also whether such funds have been tied up?

5. Cost Analysis

5.1 Please provide year-wise and component-wise cost estimates for the scheme in the below provided table and indicate how will they be shared by the state governments, local bodies, user beneficiaries or private parties. Also segregate them into recurring and non-recurring expenses

Scheme Component	Recurring / non-recurring cost	Cost Estimate / Proposed Outlay						Cost sharing at different levels				Remarks
		Fiscal Year "A-B"	Fiscal Year "B-C"	Fiscal Year "C-D"	Fiscal Year "D-E"	Fiscal Year "E-F"	Total	Central Share	State Share	Local Body / 3rd tier share	Others	

5.2 The basis of these cost estimates along with the reference dates for normative costing.

5.3 In case pre-investment activities or pilot studies are being carried out, how much has been spent on these?

5.4 In case the scheme involves pay out of subsidy, the year wise and component wise expected outgo may be indicated.

5.5 In case the land is to be acquired, the details of cost of land and cost of rehabilitation/resettlement, if any.

5.6 In case committed liabilities are created, who is to bear the same? In case assets are created, arrangements for their maintenance and upkeep?

6. Approvals and Clearances

6.1. Requirement of mandatory approvals and clearances from various local, state and national bodies and their availability may be indicated in a tabular form (land acquisition, environment, forestry, wildlife etc.)

S. No	Approval/Clearances	Agency Concerned	Availability(Y/N)

7. Human Resources

7.1. Please fill below table to indicate the administrative structure for scheme implementation. Please also provide details of manpower requirement, outsourcing of services, hiring of consultants and associated costs." (Note: In case posts, permanent or temporary, are intended to be created, a separate proposal may be sent on file to Pers. Division of Department of Expenditure after the main proposal is recommended by the appraisal body)

	Agency	Role of the agency in administration of scheme implementation	Manpower Requirement (in no. of personnel)	Number of posts to be created		Number of consultants to be hired	Details of outsourcing of services	Associated Cost and funding source	Remarks
				Permanent	Temporary				
Centre									
State									
Local									

8. Monitoring and Evaluation

8.1. A) Please indicate the monitoring systems to be established for the scheme. Indicate all that are applicable and provide details thereof,

- Constitution of Monitoring bodies or cells ☐
- Development of Scheme MIS ☐
- Establishment of protocol for regular performance reviews ☐
- Others, please specify ☐

B) Please indicate the arrangements of statutory and non-statutory audits. Indicate all that are applicable and clearly provide details of modes of conducting and other arrangements of the same.

- Statutory Audits ☐
- Non-statutory Audits ☐
- Social audits, ☐
- Participatory Rural Appraisal, ☐
- Observational audits and ☐
- Others, please specify.

8.2. Please indicate the arrangement for third party / independent evaluations (separately for base-line, mid-line and end-line evaluations) along with methodological approach (experimental, quasi-experimental, mixed methodology, others) to be adopted for evaluations. Please note that evaluation is necessary for extension of scheme from one period to another. Please specify the amount of funds earmarked for third party evaluation under scheme budget.

9. **Approval Sought:**

Joint Secretary to the Government of India

Tel. No. .....

Fax No. .....

E-mail.....

* Detailed Paper outlining the major elements and overall architecture of the proposed Scheme may be attached.

** Comments of the Financial Advisor of the Ministry/Department, NITI Aayog, Department of Expenditure and other Ministries/Departments may be summarized in a table given below. The table may be enclosed as an annexure of the EFC Memo. At the draft EFC memorandum stage, only comments of IFD of the Ministry/Department should be enclosed in the format

S. No.	**Comments**	**Is the comment incorporated in revised proposal (Y/N)?**	**If yes, please specify how it has been incorporated?** **If no, please specify why it has not been incorporated?**