



सत्यमेव जयते

Government of India

BUDGET CIRCULAR

2023-2024

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

F. No. 2(16)-B (D)/2022
Government of India
Ministry of Finance
Department of Economic Affairs
(Budget Division)

New Delhi, the 6th September, 2022

SUBJECT: BUDGET CIRCULAR 2023-24

The Budget Circular 2023-24, containing formats, circulars and timelines for submission of related information to the Budget Division, is attached.

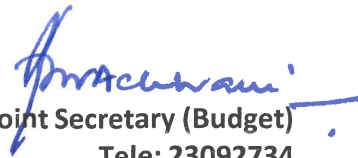
2. Data shall be submitted through the Union Budget Information System (UBIS). The Statement of Budget Estimates (SBE), the Demand for Grants (DG), the Detailed Demand for Grants (DDGs) of Ministries/ Departments, etc., shall be generated and printed from the UBIS. Data entered in the UBIS would also feed into PFMS (**Para 15**). *Therefore, timeliness and accuracy in data entry are vital for ensuring complete congruence.*

3. Pre-budget meetings chaired by Secretary (Expenditure) shall commence on **10th October 2022**. Financial Advisers shall ensure that necessary details required in **Appendices I to VII of the Circular** are properly entered. Hard copies of the data along with specified formats should be submitted for cross-verification.

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

- (i) Complete data capture in the Estimated Committed Liabilities (ECL) module in UBIS for projecting allocations (Para 3.7 & 3.8).
- (ii) Details of implementation of the Treasury Single Account (TSA) and Single Nodal Agency/Account (SNA) systems (Para 2.14 & 2.15).
- (iii) Details of the internal resources of all grantee/autonomous bodies receiving Grants-in-aid from the Union Government (Para 2.16).

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


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 Upadhyay Marg, New Delhi-110124.
4. Comptroller and Auditor General of India (**C&AG**), 9, Deen Dayal Upadhyay 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 Cabinet Secretary
5. PPS to Finance Secretary
6. PPS to Secretary (Economic Affairs)
7. PPS to CEO, NITI Aayog
8. PPS to Secretary (Revenue)
9. PPS to Secretary (DFS)
10. 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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Government of India
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Department of Economic Affairs
(Budget Division)

North Block, New Delhi
Dated 6th September, 2022

BUDGET CIRCULAR 2023-24

Guidelines for the Ministries/Departments for framing Revised Estimates for 2022-23 and Budget Estimates for 2023-24 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 Based on trends in expenditure, approval of the schemes/ projects by the 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 Statement of Budget Estimates (SBE) format and forward them to the Budget Division in formats in **Appendices I to VII**. The provisional SBE will form the basis of pre-budget discussions to be chaired by the Secretary (Expenditure).

1.2 The Budget Estimates for 2023-24 will be provisionally finalized after completion of Pre-Budget Meetings. They shall commence from **10th October, 2022** and shall continue till around mid-November, 2022.

1.3 Requirement of funds for all categories of expenditures along with receipts of Ministries/ Departments will be discussed during the pre-budget meetings. Indicative budget figures will be discussed on net basis. Receipts of departmentally run commercial undertakings, which are netted against the gross expenditure, will also be discussed. All the Ministries/Departments should submit details of Autonomous Bodies/implementing agencies for which a dedicated corpus fund has been created. The reasons for their continuance and requirement of grant-in-aid support, and why the same should not be wound up, should be explained.

1.4 Non-Tax revenues **including arrears of Non tax revenue** would be discussed during pre-budget meetings.

1.5 As a follow up action on **National Monetization Pipeline**, Ministries/Departments may be required to explain progress in asset monetization.

1.6 Provisional ceilings for expenditure finalized during pre-budget meetings would be communicated to the Ministries/Departments. Financial Advisers should ensure data entry in the UBIS (Union Budget Information System) on the basis of the provisional ceilings communicated by the Budget Division. **Final ceilings will be decided separately by the Ministry of Finance latest by 10th January 2023 after assessment of fiscal space.**

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

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

S. No.	Item	Due Date
1.	Preparation of provisional SBE 2023-24	3 rd October, 2022
2.	(a) Budget and Expenditure Trends in 2022-23 ; (b) Draft paras for Budget Speech (along with financial implication)	3 rd October 2022
3.	Disclosure Statements under FRBM	4 th October 2022
4.	Non-Tax Revenue (with components) Trends in 2022-23 and Potential for 2023-24*	8 th October, 2022
5.	Interest Receipts/Recoveries of Loans	8 th October 2022
6.	Capital Receipts (including Public Account transactions)	8 th October 2022
7.	Interest Payments	8 th October 2022
8.	Loans to Govt. Servants	8 th October 2022
9.	Revenue Receipts	8 th October 2022
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)	16 th December 2022

S. No.	Item	Due Date
13.	Notes on Demand for Expenditure Budget of 2023-24	Within 1 day of filling SBE(Final) in UBIS
14.	Material for Statements to be appended to Demands for Grants and Expenditure Profile	Within 3 days of filling SBE (Final) in UBIS
15.	Appendices related to Statements of Expenditure Profile	Within 3 days of filling SBE (Final) in UBIS
16.	Estimates of GDP from CSO	By 7th January 2023
17.	Submission of final DDG (in UBIS)	By 15th January 2023
18.	Outcome Budget (Final)/Outcome Output Monitoring Framework (OOMF)	Within 3 days of filling SBE (Final) in UBIS

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

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

1.9 **List of Demands for Grants for the year 2023-24** as drawn up on the basis of the Government of India (Allocation of Business) Rules, 1961, as amended from time to time, is contained in **Appendix -XLV**

II – Expenditure Budget

2. Instructions for preparing Budget and Expenditure trends and materials for Pre-Budget Meetings:

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

A. Centre's Expenditure:

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

B. Centrally Sponsored Schemes and other Transfers:

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

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

- (i) **Establishment Expenditure** includes establishment-related expenditure of the Ministries/Departments, and attached and subordinate offices. Various heads related to establishment may be referred to in DoE OM No. 01(14)/2016-EII (A) dated 6th July, 2022 (**Annexure-U**).
- (ii) **Central Sector Schemes (CS)** includes those schemes which are entirely funded and implemented by the Central Agencies under Union Government Ministries/Departments. In few cases (as an exception, and with the specific prior consent of the Department of Expenditure), implementation of Central Sector Schemes may be permitted through designated State implementing agencies.
- (iii) **Other Central Expenditure** includes provisions made for the Central expenditure on CPSEs, autonomous bodies, Interest Payments (**see Demand No 39**), Repayment of Debt (**see Demand No. 40**), contributions to international organizations etc. In select cases, such as ICAR, CSIR and Atomic Energy etc., which also implement some Central Sector schemes, provisions related to the Schemes will be shown in the category of central sector schemes.
- (iv) **Centrally Sponsored Schemes (CSS)** includes those schemes which are funded and implemented by both the Centre and the States as per the approved sharing pattern. CSS schemes are shown in Statement 4A of Expenditure Profile. The Central share for the schemes will be routed entirely through the State/UT treasuries, except Direct Benefit Transfers, where the functional heads could be used. In such cases, mapping of allocations under Centrally Sponsored Schemes not routed through State treasuries will be required to calculate the total quantum of resource transfers to States within Centrally Sponsored Schemes.
- (v) **Finance Commission Transfers** appear only in the Demand “Transfers to States” (**see Demand No. 42**) under the Department of Expenditure, Ministry of Finance.
- (vi) The category **Other Transfers to States** includes other transfers to States such as those made under National Disaster Relief Fund, assistance for schemes under proviso (i) of Article 275(1) of the Constitution.

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

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

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

		Actual 2021-22		
IV	Centrally Sponsored Schemes	Revenue	Capital	Total
7.	<i>National Education Mission-Sarva Shiksha Abhiyan</i>			
7.01	Gross Budgetary Support			
7.02	EAP Component			

		Actual 2021-22		
IV	Centrally Sponsored Schemes	Revenue	Capital	Total
7.03	Allocation from Prarambhik Shiksha Kosh			
7.04	Interest under EBR (e.g. HEFA)			
7.05	Repayment of Principal of GoI fully service Bonds			
	<i>Total-National Education Mission-Sarva ShikshaAbhiyan</i>			
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			
	<i>Total-National Programme of Mid-Day Meals inSchools</i>			
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 should be prepared major head-wise. This information would be used to generate the DG, Part B of the SBE and Statements in the Budget Profile.

(vii) In the SBE, as referred to in section 3.1, all existing line entries have to be put under one of the six indicated categories. In case the existing line/umbrella scheme has items which belong to more than one of the six categories, then the existing line should be broken up and adjusted suitably under the relevant categories. For instance, if there is an existing umbrella 'Welfare of Children' which has a central sector scheme and direct assistance to

an Autonomous body (i.e. untied GIA and not under the scheme), then the umbrella scheme should be broken up and the Central sector scheme would go under category II – Central Sector Schemes and the assistance to autonomous body would go under category III – Other Central Expenditure. It may be noted that if grants are being given to any Autonomous Body under a scheme for its implementation, then the line need not be broken up and the same should figure under the Central Sector Scheme. **All SBEs should necessarily follow the above format.**

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

- a) Latest actuals (**till 30th September 2022**) during current year;
- b) Actuals for the same period in preceding year;
- c) Actual expenditures during the previous financial years; (refers to the entire years as opposed to H1)
- d) Appropriations/re-appropriations ordered/contemplated during the remaining part of the current FY, or any sanction to expenditure issued/proposed to be issued, including on new scheme during the remaining part of the year. In case EFC/ SFC/ Cabinet approvals are pending, the same should be clearly stated.
- e) All pending arrears should be incorporated in **BE 2023-24** and in case a part of it is leftout 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 2022-23/BE 2023-24**;
- g) Actual expenditure up to **30th September, 2021** as also actuals up to **30th September 2022** of **BE 2021-22 and BE 2022-23**, respectively, should supplement the RE 2022-23 proposals. The actuals may be reconciled with the monthly accounts compiled by ControllerGeneral of Accounts before incorporating the same.
- h) Any excess expenditure incurred till date must be specifically highlighted so that the same is taken in to account in RE 2022-23.
- i) Care should be also taken for including **advances from Contingency Fund** and the need to recoup the same.

2.5 Following information should also be furnished to Budget Division 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 unpaid 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 2022-23** against externally aided projects, (b) expenditure incurred up to **30th September 2022**, (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 2022- 23 and BE 2023-24**.
- (v) Details of authorized and held manpower and current/arrear liability on account of pay & allowances in respect of CPSUs and substantially financed autonomous bodies getting budget support.
- (vi) Unspent balances (funds released to the implementing agencies/grantee/loanee bodies but not actually utilized), and pending Utilization Certificates, where ever applicable, across all schemes/grantee/loanee bodies, as on **31st March, 2022, 30th June, 2022 and 30th September, 2022** in respect of all schemes.
- (vii) Explanations for variations between **BE 2022-23 and RE 2022-23** (proposed) may be given scheme-wise separately. Any increase/decrease in **BE 2023-24** (proposed) may also be explained suitably.
- (viii) Whether all continuing expenditure has been included in **RE 2022-23** proposals.
- (ix) Violation of approved MEP/QEP.
- (x) Measures to increase user charges levied by Ministries/Departments and Autonomous Bodies with a view to recover costs.
- (xi) Efforts to recover arrears of non-tax revenues and whether all their CPSUs are paying dividend as per new dividend policy given in DIPAM's O.M. No. 5/2/2016-Policy dated 27.05.2016 (**Annexure-B**). Actuals of last FY and estimates for CFY may be provided.

- (xii) Compliance with cash management guidelines as detailed in O.M No. 12(13)-B(W&M)/2020 dated 25.5.2022 (**Annexure-J**)
- (xiii) Savings as a result of implementing DBT.
- (xiv) UTs without legislature should provide information on measures being taken by them to enhance non-tax receipts.
- (xv) With respect to subsidies, assumptions regarding subsidy calculations shall also be clearly indicated.
- (xvi) Details of major/important umbrella scheme may also be provided in **Appendix IV C** by entering the details in UBIS.
- (xvii) Statement showing the commercial receipts of Departmentally run commercial undertakings and its revenue expenditure in BE 2023-24 (**Appendix- VII B**)

FA's should ensure that formats given in Appendices I to VII are correctly filled and submitted through UBIS on or before 8th October 2022. Re-scheduling of pre-Budget meetings on account of delayed data entry shall not be permitted.

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

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

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

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

Major Head '3606-Aid Materials and Equipment' after providing for suitable provision under the functional Major Head(s).

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

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

2.12 Further, the estimates of expenditure in the Expenditure Budget and also in Demands for Grants, are expressed in crore of rupees with two decimal places. Under the present system of rounding off, major head under which the total provision is less than ₹50,000 gets excluded from the two documents referred to above. This causes discrepancy with Detailed Demands for Grants in which the provisions are expressed in thousands of rupees. In such cases, the major head, 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 off to crore of rupees with two decimal places for each major head. The breakup of the provision for schemes included under a major head should also be suitably rounded off so as to work up to the total in respect of each major head in crore of rupees with two decimal places. Similarly, the provisions under the various detailed heads in the Detailed Demands for Grants should also be suitably rounded off so that the total under each major head included in that demand is in crore of rupees with two decimal places. It should, however, be ensured that in the amount so rounded off, there is no inflation in the total fund requirements. Instructions at paragraph 12.1 may also be seen.

2.13 It has been decided to review the progress of implementation procurement through GeM, as part of pre-budget discussions. Accordingly, the Ministries/Departments should furnish the requisite information related to procurement made from GeM in the format prescribed at Annexure **Appendix-VID**.

2.14 During pre-budget meeting, status of implementation of instructions contained in DoE's O.M dated 23.3.2021 (**Annexure-N**) and OM dated 15th July, 2022 (**Annexure-O**) 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.

2.15 Progress pertaining to opening of TSA for Autonomous Bodies of Ministries/Departments will also be discussed during the Pre-Budget meetings. In this regard, Budget Division OM No. 1(18)-B(AC)/2017 dated 8th August, 2022 (**Annexure-S**) and D/o Expenditure OM No. 1(18)/PFMS/FCD/2021 dated 9th March, 2022 (**Annexure-T**) should be seen.

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

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

3.1 Any changes to scheme design from the approved rationalized structure should only be made with the approval of Department of Expenditure (concerned PFC Division) to prevent proliferation of Schemes. In this regard, attention is invited to **Statement 4AA** of the Expenditure Profile 2022-23. Ministries/Departments are requested to go through this statement while entering data in **SBE and Appendices I to VII**.

3.2 Ministries/ Departments should ensure that Schemes that have been discontinued, do not find mention in **RE 2022-23**. Similarly, Schemes that are not to continue beyond the year **2022-23**, should not be included for **BE 2023-24**. A mention of the schemes discontinued or merged should be made in the notes below the SBEs. **Instructions related to continuation/Extension of Public Funded Ongoing Schemes circulated vide O.M No. 42(02)/PF-II/2014 dated 8.12.2020 (Annexure-P) and O.M No. 01(03)/PFC-I/2022 dated 28.4.2022 (Annexure-Q) of the Department of Expenditure, should kept in mind while projecting the estimates.**

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

3.4 While framing the Estimates, due care may be taken to ensure that surrender of funds does not occur. Parliamentary Committees have repeatedly expressed concern over incidence of large savings in Grants. The Public Accounts Committee also requires that savings in a Grant amounting to ₹100 crore and above have to be explained to the Committee.

3.5 Ministries/ Departments should realistically assess their resource requirements to avoid surrenders. In this regard, attention of the Ministries/ Departments is drawn to the provisions contained in Rule 230(7), 232(v) & (vi), 238, 239 of GFR 2017 and various instructions issued for strict adherence.

3.6 No provision should normally be made in the Budget without completion of pre-Budget scrutiny of a project/scheme. However, where provision has been made without the necessary scrutiny, such scrutiny should be completed and appropriate approvals obtained therefor, before the commencement of the financial year or latest by the time the Budget is passed by the Parliament.

3.7 A new module namely, Estimated Committed Liabilities (ECL) in UBIS has been developed. All Ministries/Departments are required to fill year-wise outlays for existing Centrally Sponsored Schemes/Central Sector Schemes/Projects, etc. as approved by the competent financial authorities for scrutiny/ confirmation by DoE.

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

4. Instructions related to budgeting for Externally Aided Projects

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

4.2 Provisions under externally aided projects are shown in the "Statement showing project-wise provisions for expenditure on externally-aided projects" in the 'Detailed Demands for Grants' of the concerned Ministry/Department (as in the form at **Appendix-XXX**). 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 2022-23 against externally aided projects and the action taken to claim reimbursements thereof from the external donors, during the pre- budget review meetings to be taken by Secretary (Expenditure). An updated status in this regard may be submitted along with SBE (proposed) before 4th October, 2022.**

5. Instructions related to entering data in the UBIS

5.1 Once pre-Budget meetings are completed, approved allocations for expenditure will be communicated to the Ministries/ Departments, in early January **2023**. Financial Advisers shall ensure that this data is entered in UBIS, within 2 days of communication of ceilings.

5.2 Ministries/Departments should take particular care in entering estimates relating to each of the public enterprises (budgetary support, Internal and Extra Budgetary Resources and Total Outlay). Similarly, if works expenditure is to be incurred through the Ministry of 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 works outlay corresponds to the allocation given for **2023-24**.

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 2022-23 in respect of Ministries/Departments, who expressed their willingness for such reflection, in terms of this Division's O.M. No.1(20)-B(AC)/2017 dated 8th September, 2017 (**Annexure-D**). Such provisions in respect of other Ministries/Departments will continue to be reflected in the Demands for Grants of Ministry of Housing and Urban Affairs (**Demand No. 60**) in **BE 2023-24**.

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 2022-23. 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-M**), 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 **2022-23**, the **B.E. and R.E. 2022-23** (and in the

Detailed Demands for Grants, the Actuals **2021-22** also) in respect of these items may be shown along with the **BE 2023-24** in the Demands for Grants (for **2023-24**) 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 **2023-24** of the Ministry/ Department from which these have been transferred. Necessary Supplementary Demands for Grants provision may be proposed by the Ministry/Department to which the work has been transferred. At RE stage, the Ministry/Department from where the work has been transferred should surrender the expenditure provision from those specific items of work, including associated establishment expenditure.

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

- (i) Statement showing the amount of charged expenditure included under each of the major heads in RE 2022-23, BE 2023-24 (**Appendix VIII**);
- (ii) Statement 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) Statement showing loan and equity components of investments in Public Enterprises and Public Sector Banks with the externally-aided component in case of former. (**Appendix X**);
- (iv) Brief notes explaining major variations between **BE 2022-23 and RE 2022-23**; and also between **RE 2022-23 and BE 2023-24** should be furnished in all cases wherever the variations under the items listed in the SBE exceed 10% of the BE or RE, as the case may be, whichever is lower. The explanation should be meaningful and specific. Vague indications in phrases like “due to less requirement of the project” or “more requirement of the project” will not be acceptable.

6. Instructions related to allocation for North East

6.1 All the Ministries/Departments (except those specifically exempted by Ministry of Development of North Eastern Region (DoNER) are required to spend 10% of the Gross Budget Support (GBS) from their allocation under Central Sector Schemes and Centrally Sponsored Schemes for the benefit of North Eastern Region & Sikkim. While sending the data for **RE 2022-23**, the Ministries/Departments should separately show the expenditure on schemes/projects benefitting the North Eastern Region and Sikkim. Further, Instructions issued by Ministry of Finance vide OM NO.2(1)-B(S)-2017 dated 05.05.2017 (**Annexure-K**) of Department of Economic

Affairs (Budget Division) and OM No. 72(08)/PF II/2017 dated 05.05.17 (**Annexure-L**) of Department of Expenditure [Public Finance (Central-I) Division may be adhered to. DoNER may send the List of Ministries/Departments and the schemes, if any, that are exempted from earmarking 10% of the budgeted allocation as a lump sum provision for NER for the year 2023-24 by 25.11.2022.

6.2 Budget provisions towards projects/schemes for development of North Eastern Region and Sikkim may be provided under respective schemes/projects below the Major Head '2552-North Eastern Region' for Revenue expenditure and the Major Head '4552-Capital Outlay on North Eastern Region'/Major Head '6552-Loans for North Eastern Region' for Capital expenditure for eventual re-appropriation to appropriate functional heads of expenditure. A List of Ministries/Departments which are exempted from 10% allocation is given at vide O. M. No.11012/1/2017-O/o EA-Part (2) dated 18.8.2022 (**Annexure-E**).

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

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. **However, these guidelines are under review in NITI Ayog and fresh guidelines are expected to issue in due course. 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 **2022-23**.

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

Justice & Empowerment for SCSP and Ministry of Tribal Affairs for TASP with the approval of their Ministers.

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

8. Instructions for the composite demand for ‘Civil Pensions’

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

- The Demands for Grants ‘Pensions’ is administered and controlled by the Central Pension Accounting Office (CPAO), Department of Expenditure, New Delhi. Accordingly, the Demand ‘Pensions’ for **2023-24** 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 **2022-23**. 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 Chief Controllers of Accounts/Controllers of Accounts, Ministry of Railways (Railway Board) and Ministry of Defence.

9.2 The Finance Wing of the Ministries/Departments is advised to ensure that estimates of 'Interest Payments' are furnished by their Controllers of Accounts to Budget Division. Any changes in Revised Estimates for the current year and in Budget Estimates for the next year shall also be explained by the estimating authority. The Ministries/Departments should furnish estimates to **Accounts Section, Room No.224-C**, Budget Division, Ministry of Finance, latest by **11.10.2022**.

9.3 Estimates of loans to Government servants should be accompanied by a Statement indicating actual disbursements under each category of advance during the preceding three years and also actual expenditure in the first 6 months of the current financial year. The estimates and actuals may be furnished by the Budget Section of the concerned Ministry/Department latest by **25.10.2022** in the form as per **Appendix XI**.

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

10. Instructions related to Notes on Demands

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

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

Ministries/Departments should, as soon as the SBE is forwarded to Budget Division, shall furnish a statement showing details of items of new service/new instrument of service for which provision is made in **BE 2023-24 (Appendix XXVI)**. The information so furnished for inclusion in Demands for Grants should exactly match the information included in the Detailed Demand for Grants of the respective Ministry/Department. Attention is invited to Department of Economic Affairs' O.M. No.F.1 (5)-B(AC)/2011 dated 22nd July, 2015 (**Annexure-F**) and F.1 (23)- B (AC)/2005 dated 25.05.2006 (**Annexure-G**) & 1(5)- B(AC)/2011 dated 21.05.2012 (**Annexure-H**) on Revised Guidelines on Financial Limits to be observed in determining cases relating to "New Service/New Instrument of Service".

12. Output Outcome Monitoring Framework (OOMF)

Output-Outcome Monitoring Framework **2023-24** (OOMF) shall be prepared as per the new format (**Appendix-XLIV**) circulated vide this Ministry's D.O. letter No. 2(33)-B(P&A)/2018 dated 13th May 2019. The Ministries/Departments shall submit OOMF in the 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. 2023-24** outlay in consultation with DMEO, NITI Aayog and forward the final document to Budget Division.

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

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

- (i) During the financial year 2011-12, a new Object Head 'Grants-in-aid-Salaries' was opened. A separate Statement in Expenditure Profile from Budget 2012-13 shows budget provisions of the Ministries/Departments under the Object Head. The

estimates should be prepared in the proper format (**Appendix XIII**) and the amounts so indicated against the Organizations/Institutes, etc. should correspond with the provisions made in the Detailed Demands for Grants.

- (ii) Statement showing Resources of Public Enterprises - Information has to be provided enterprise-wise in the form in **Appendix XIV**. The Internal and Extra Budgetary Resources of the public enterprises to be shown in **RE 2022-23** should be as agreed to by the Public Finance (Central-II) Division of this Ministry. The IEBR for **2023-24** should be as per the financing pattern decided in consultation with Department of Expenditure (Public Finance Central Division).
- (iii) Statement showing provisions for Central Sector and Centrally Sponsored schemes. In this statement all schemes for which the provision in the next Budget is ₹10 crore and above are to be shown distinctly and all other schemes, etc. merged under 'Other schemes/programmes, etc.' The information to be given separately for Central Sector schemes and Centrally Sponsored schemes.
- (iv) Statement (**Appendix XV**) showing the "Estimated Strength of Establishment and provisions therefor". Information in respect of estimated strength of Establishment in the **Appendix XV** of the Budget Circular must be duly verified and authenticated by a designated officer not below the rank of Deputy Secretary/Director. A footnote that the information has been verified by the designated officer should be shown. Further, wherever there are large variations (Say, 5% or more), in the establishment strength or the related provisions for pay and allowances with reference to the previous year or the projections made for the next year, this may invariably be explained in brief.
- (v) Summary Statement (**Appendix XVI**) showing contributions to international bodies. In this statement items for which the provision in **BE 2023-24** is ₹5 lakh or more are to be shown distinctly; items of less than ₹5 lakh are to be clubbed and, shown as 'Others'.
- (vi) Summary Statement showing grants-in-aid to private institutions/organizations/ individuals (**Appendix XVII**).

13.2 Statement No. 13 "Gender Budgeting" in Expenditure Profile. Gender Budgeting is a process of ensuring provision of adequate resources to women and girl child across all sectors of development during budgeting. Accordingly, along with the budget submissions for the

Financial Year **2023-24**, all Ministries/Departments are required to prepare and submit a Gender Budget Statement (Statement 13 in Expenditure Profile) in the prescribed format (**Appendix-XVIII**). This Gender Budget Statement is to be prepared in two parts-Part A: reflecting schemes that are 100% targeted towards women and girls; **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 2023-24:- 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 2021-22**, Revised Estimates **2022-23** and Budget Estimates **2023-24** for allocations made under the Minor Heads ‘789’ and Minor Head ‘796’ in the prescribed format (**Appendix XIX and XX**). A copy may also be sent to the Budget Division for consolidation along with SBEs. While making provision under SCSP and TSP, instructions contained in Para 7 of this Circular may be kept in mind. Allocations under these statements should be reflected correctly in the Detailed Demands for Grants. The figures against schemes provided for **BE 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: kamlesh.kmr79@gov.in.** All Ministries/Departments are directed to appoint a Nodal Officer for coordinating with the Nodal Officers in Ministry of Social Justice & Empowerment (in respect of allocation for SC) and Ministry of Tribal Affairs (in respect of allocation for ST) with regard to compulsory allocations for Welfare of SCs/STs.

13.4 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 - Statement No. 12 in Expenditure Profile reflects the Budget provisions of schemes that are substantially meant for the welfare of the children. Financial Advisers should ensure that the data in this regard is entered electronically in the UBIS. A copy may also be sent to Budget Division for reconciliation along with SBE. **The figures against schemes provided for BE 2022-23 in the Statement shall be matched with the figures entered for the Statement in the previous year’s Budget document.** All Ministries/Departments shall scrutinize their schemes and identify

programmes/schemes that aim at welfare of children, along with their budgeted provision, for inclusion in Statement No.12, Expenditure Profile in the enclosed proforma (**Appendix-XXI**).

13.6 All Ministries/ Departments are directed to appoint a Nodal Officer for coordinating with the Nodal Officer in Ministry of Women and Child Development with regard to compulsory allocations of the Gender and Child Budgeting and report them under Statements 12 and 13 of the Expenditure Profile **2023-24**. Instructions contained in Secretary, Ministry of WCD's DO No. GB-15/4/2018- Gender Budgeting dated 23rd August 2018 (**Annexure-A**) may be followed strictly.

13.7 It has been observed that Ministries/Departments have changed the figures related to RE/BE of previous years while giving information related to Gender Budgeting, Welfare of Children, SCSP/ TSP etc. Such changes shall ordinarily not be allowed. Necessary clarifications/reasons shall be given if such changes are unavoidable. The figures against schemes provided for **BE 2022-23** in the Statements shall be matched with the figures entered for the Statement in the previous year's Budget document.

13.8 **Statement No.19, Externally Aided Projects** – Statement No.19 of Expenditure Profile has been revised from 2016-17 onwards. Part-I of the Statement shows Externally Aided Projects where inflows during 2022-23 are ₹100 crore or more. Part-II(i) shows the amount of Additional Central Assistance (ACA) to States for Externally Aided Projects (EAP). Part-II (ii) shows the details of major Externally Aided Projects – State sector where disbursement is ₹100 crore or more in **B.E. 2023-24**. 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 2021-22, Budget 2022-23, Revised 2022-23 and Budget 2023-24** in respect of EAPs. The required information in **Appendix XXII** is to be sent by Department of Expenditure and O/o CAAA to SO (P&A), Room No. 224-C, North Block, New Delhi, after communication of final ceilings allocation of **B.E. 2022-23** by Budget Division". In this regard OM No. AAAD/Coord/Receipt Budget/2021-22 dated 12.8.2022 (**Annexure-R**) issued by the O/O CAAA may refer.

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

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

13.11 Ministries are required to furnish information relating to Actuals 2021-22, Revised Estimates 2022-23 and Budget Estimates 2023-24, which reflect the quantum of expenditure earmarked for (a) Research and Development (R&D) whether appearing in an Umbrella Scheme or a Scheme, or a Sub Scheme or as a Component and (b) provisions set apart for Attached/Subordinate Offices and Autonomous Bodies including Societies and Boards etc. who are engaged in Research and Development. Data thereof is to be entered electronically in the UBIS and sent to the Budget Division for consolidation. Information is required to be furnished in the prescribed pro-forma (**Appendix – XLIX**).

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

14.1 Following statements, with information as on **31st March, 2022**, are meant for inclusion in Receipt Budget **2023-24**. Instructions for preparation of these Statements issued vide the Budget Division's **OM No. 2/11/2015-FRBM dated 22nd July, 2015 (Annexure-I)** may also be referred to. The statements may be sent by **8th October, 2022**, so as to assess the necessity of refinement, if any.

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

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

14.3 Statement of Guarantees given by Union Government - A summary statement as per **Appendix-XXIV-A** is to be appended to the Receipt Budget. This information for the year **2021-22**, should be extracted from the Register of Guarantees maintained by the respective Ministries/Departments. Ministries/Departments need to classify their guarantees into six classes mentioned in GFR2017. Ministries/Departments are required to provide information in Form D-3 as per FRBM Act, 2003 in **Appendix-XXIV-A**. The information given in this statement is essentially intended to be summarized account of the statements of guarantees given by Government vide Para 15.4(ix) (**Appendix- XXXIII**). In the case of external guarantees, administrative ministries should coordinate with Financial Adviser (Finance) and weed out duplicate entries. The Ministries/Departments concerned will especially be responsible to ensure that these totals tally with the information provided by them to the Controller General of Accounts for inclusion in the Union Government's Finance Accounts for **2021-22**. The Guarantee fee in arrears [col. 10 minus col.11 of **Appendix-XXIV-A**] should correspond and match with the figures depicted as Guarantee fee arrears reported in D-2 statement in **Appendix XXIV-C**. Guarantee details provided in the above format shall correspond to the details given in the DDGs of respective Demands.

14.4 Government of India has been approving Annuity Projects in respect of some infrastructure development activities. Under this model, the concessionaire (private Sector) is required to meet the entire upfront/construction cost (no grant is paid by the Government) and the expenditure on annual maintenance. The concessionaire recovers the entire investment and a pre-determined cost of return out of the annuities payable by the government every year. Information in this regard should be provided in the prescribed format in **Appendix XLVII** for publishing it in Receipts Budget.

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

- i) **Values may be shown in crore of rupees** and not in lakhs/thousands e.g. an asset valued at ₹ Forty lakh may be shown as ₹ 0.40 crore.
- ii) Consistency may be ensured in the information shown in **Appendix XXIV-B** and the information that goes into 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 XXIV-C**, information particularly relating to guarantee fee arrears may be reconciled with the information given in **Appendix XXIV-A**. Similar consistency needs to be ensured in relation to financial assets and interest receipts to the extent these are relevant.

- iv) Threshold limit of ₹ 0.02 crore for inclusion of assets in **Appendix XXIV-D** may be reconciled with details as entered in the Register of Fixed assets in “Form GFR – 22” prescribed under Rule 190(2)(i) of the General Financial Rules, 2017.
- v) Variations, if any, with last year’s reported information on any of the above statements, shall be explained in footnotes or appropriate remark portion.
- vi) Whenever arrears of Non-Tax revenue is more than ₹500 crore, reasons for the same may be explained in appropriate remark portion.
- vii) Arrears of Non-Tax Revenue and Asset Register Statements may be submitted in UBIS only. The statements duly signed by the competent authority (with telephone number) may be forwarded to this department.

15. DETAILED DEMANDS FOR GRANTS

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

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

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

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

- (i) Schedule showing the estimated strength of establishment and provision therefor (**Appendix XXV**). Provisions are to be grouped according to pay scales. The figures shown should correspond with those given for summary statement.
- (ii) Statement showing project-wise provision for expenditure on externally aided projects (**Appendix XXVI**).
- (iii) Schedule showing broad details of non-scheme expenditure provisions of ₹ 25 lakhs and above in BE 2023-24 (**Appendix XXVII**).

- (iv) Schedule showing provisions included in BE 2023-24 for payment of grants-in-aid to non-Government bodies. (**Appendix XXVIII**).
- (v) Statement showing details of individual works and projects costing ₹5 crore or above included in BE 2023-24 (**Appendix XXIX**).
- (vi) Statement showing revised cost estimates of projects of public sector enterprises and departmental undertakings (**Appendix XXX**).
- (vii) Statement showing transfer or gift of Government properties of value exceeding ₹5 lakhs to non-Government bodies (**Appendix XXXI**).
- (viii) Statement showing contributions to International bodies provided for in the Budget Estimates for 2023-24 (**Appendix XXXII**). This statement will include only items of contribution, membership fees to international bodies, which constitute revenue expenditure. Subscriptions to international bodies, which represent investments and are accounted for in the Capital section, are to be excluded from it.
- (ix) Statement showing guarantee given by the Central Government and outstanding as on **31.3.2022** (**Appendix XXXIII**). This should not be at variance with the statement of guarantee shown in Receipt Budget [see paragraph **14.3**]. Guarantees given by the Government on loans from foreign sources contracted by other bodies, PSEs, etc., the outstanding loan amount to which the guarantee relate, should be converted at the exchange rate prevalent on **31.3.2022**, which may be obtained from the Controller of Aid Accounts and Audit of this Ministry, instead of the historical value. It may be noted that if the Government guarantee is for repayment of the principal and interest, the sums guaranteed and outstanding as on **31.3.2022** should cover both. It may be ensured that the totals shown in this statement should exactly correspond with the summary statement as at paragraph 14.3.
- (x) Statement showing grants-in-aid exceeding ₹5 lakhs (recurring) or ₹10 lakhs (non-recurring) actually sanctioned to private institutions/organizations/ individuals during the year **2021-22** (**Appendix XXXIV**).
- (xi) Statement showing the source of funds for grantee bodies receiving grants of over ₹10 lakh per year from Consolidated Fund of India and from other sources (including external sources) (**Appendix XXXV**).

- (xii) Statement showing Object Head-wise details.
- (xiii) Statement showing MEP/QEP as detailed in O.M No. 12(13)-B(W&M)/2020 dated 25.5.2022 (**Annexure-J**) of Ministry of Finance

15.5 The Major Heads Codes shown in the Detailed Demands for Grants should correspond to the code in the main Demands for Grants. Consequently, for a major head there is only actual for **2021-22** and no provision has been made in **B.E. 2022-23, R.E. 2022-23 and B.E. 2023-24**, 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 **2021-22**.”*

15.6 Instructions issued by this Ministry in **December, 1994** regarding standard numeric codification of heads of accounts may be strictly adhered to. No new sub-head/detailed head will be opened and incorporated in the Detailed Demands for Grants without getting necessary numeric codes assigned therefor from the office of the Controller General of Accounts.

15.7 **Entry of the Detailed Demands for Grants by all Ministries/Departments in the UBIS shall be mandatory. The data entry related to DDGs should be completed by all by 24.1.2023. DDG generated from UBIS would feed into PFMS to permit expenditure to take place from 2023-24. Ministries/Departments may print their DDGs after due reconciliation, from UBIS.**

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

16. Cash Management in Central Government- MODIFIED EXCHEQUER CONTROL BASED EXPENDITURE MANAGEMENT SYSTEM

16.1 Cash Management in Central government - Exchequer Control Based Expenditure Management System as detailed in O.M No. 12(13)-B (W&M)/2020 dated 25.5.2022 (**Annexure-J**) of Ministry of Finance, Department of Economic Affairs' provides for inclusion of Monthly Expenditure Plan (MEP) as an annex in the Detailed Demands for Grants.

16.2 It is advised that Monthly Expenditure Plan [MEP]/Quarterly Expenditure Plan (QEP) may be drawn up keeping in view the extant guidelines relating to release of funds. The Ministries/Departments shall factor-in all possible eventualities while preparing their MEP/QEP. For

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

III. ESTIMATES OF RECEIPTS

17. REVENUE RECEIPTS

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

17.2 All other items of revenue receipts, for the purpose of preparing estimates, the following:

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

All Ministries/Departments may furnish the above details by **11th October, 2022**.

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

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

17.5 Recoveries from the State Governments under Article 290 of the Constitution of India, of pensions including gratuities of High Court Judges charged on the Consolidated Fund of India under Article 112(3)(d)(iii) of the Constitution of India are adjustable as receipts under Major

Head “0071-Contributions and Recoveries towards Pension and Other Retirement Benefits”. These estimates will be furnished by the State Accountants General to the Central Pension Accounting Officer, Ministry of Finance, Department of Expenditure, Trikot-II, Bhikaji Cama Place, R.K. Puram, New Delhi-110066.

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

17.7 Estimates of rent (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 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-XXXVII**. The additional receipts estimated to be realized on account of the revision of the license fee should be shown separately.

17.8 Estimates of revenue receipts, adjustable under the major heads ‘1605-External Grant Assistance’ and ‘1606-Aid Material and Equipment’, representing foreign aid receipts in the form of cash grant and commodity grant respectively, may be furnished by the Ministries/Departments in the form at **Appendix XXXVIII** to the Controller of Aid Accounts and Audit, Department of Economic Affairs, 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 **2019-20, 2020-21 and 2021-22** as in the form at **Appendix XXXIX**

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

17.13 Estimates received by the respective Financial Advisers will be scrutinized in the Integrated Finance Division with regard to the correctness of accounts classification, full coverage and reasonableness of the estimates and modified (reduced, increased and/or missing items added) to the extent necessary in the judgment of the Financial Adviser. Thereafter, the Controller of Accounts should furnish the estimates as finally approved by the Financial Adviser, to the Budget Division **by 8th October, 2022**.

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

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

17.15 The Chief Controllers of Accounts/Controller of Accounts will prepare estimates of interest receipts with reference to loans outstanding against borrowers in their books including loans expected to be sanctioned during **2023-24**. The estimates will, after obtaining the approval of the Financial Adviser, be furnished by them, in duplicate, in form at **Appendix-XLI** latest by **8th October, 2022**. For the sake of convenience this form covers both interest receipts as well as loan repayments. In case of 'nil' proposal, the same may also be submitted to Budget Division in writing without fail.

17.16 In the case of industrial and commercial undertakings in the public sector/other parties, the estimates should invariably be supported by details in the form at Appendix-XLV for each such undertaking/party. Wherever the interest receipt is notional (being either matched by subsidy provision or by grant of loans to meet the interest liability), this fact should be specifically indicated in the 'Remarks' column. No column in **Appendix-XLII** is to be left blank, especially relating to Defaults in respect of dues up to 31.3. 2022.

17.17 Estimates of interest receipts, and also recoveries of loans and advances, from public sector enterprises including financial institutions must be framed on the basis of the departmental records as per loan register and not as proposed by the companies or financial institutions. Accordingly, information to be given in the form **Appendix XLII** should reflect the position as per departmental records. The estimates should show (i) defaults of repayments of interest up to **31.3.2022** company-wise, (ii) **BE 2022-23** (iii) **RE 2022-23** (iv) **BE 2023-24** on the basis of current dues according to loan registers. Separately in a footnote, assessments of the prospects of recovery of dues as approved by F.A. may also be given in 'Remarks' column. The amount due for recovery as interest & loan repayment during **2022-23 and 2023- 24** should also be shown distinctly for each PSU.

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

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

18 CAPITAL RECEIPTS

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

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

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

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

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

18.6 **PUBLIC ACCOUNT:** The Controllers of Accounts and the Accounts Officers of Union territory Governments/Administrations concerned (i.e. both with and without legislatures) should make a detailed review of the Public Account transactions which are accounted for in their books, and work out on the basis of the past trends and other information available with them, estimates for receipts and payments under it relating to their Ministries/Departments. The estimates of receipts and disbursements should be prepared on separate sheets. These estimates should reach Budget Division latest by 4th October, 2022 in the form at **Appendix-XLIII**. The estimates should have footnotes explaining the nature of the transactions and adequate explanations for any major variation in estimates with reference to past actuals and Budget Estimates. The estimates to be furnished to Budget Division should be as approved by the Financial Adviser and duly consolidated and complete in all respects, for the Ministry/Department as a whole, Demand-wise.

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

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

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

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

19. Mode of submission of statement of budget estimates

19.1 Office of the Controller General of Accounts (CGA) may provide information relating to Actuals for **2021-22**, Ministry/Department wise and head of account wise by **30th September, 2022**.

19.2 Budget Division will convey to the Ministries/Departments "actuals information" so obtained by **5th October, 2022**. 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, 2022**. Actuals for 2021-2022 reflected in Statement of Budget Estimates should be reconciled with Major Head-wise Expenditure totals (both for expenditure and recoveries) as reported in final Appropriation Accounts for each grant/appropriation by Ministries/Departments. 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 2023-24.

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. While filling in the data in UBIS, the unit of Rupees as applicable to each of the Statements (mostly, Rupees in Crore) may be adhered to. In case of doubt, the statements of respective budget documents may be referred to.

19.5 The undersigned may be contacted for any doubt/clarification relating to any of the provisions of the Budget circular 2023-24.



(Hanumaiah. K)

Director (Budget)

Tele.: 23092326

Email: hanumaiah.k@gov.in

The Annexures to the Budget Circular 2023-24 may be accessed at the following link and QR code:

1. <https://dea.gov.in/sites/default/files/Annexures%20to%20Budget%20Circular%202023-24.pdf>
2. QR Code:



Appendix I
Budget and Expenditure
Trends(See Para 1.1)

(₹ in crore)

Year	Revenue			Capital			Total		
	BE	RE	Actuals	BE	RE	Actuals	BE	RE	Actuals
2017-18									
2018-19									
2019-20									
2020-21									
2021-22									

Note: All figures should be given in ₹ crore unless specifically mentioned
Net figures should be given and any expenditure being set-off against receipts/recovery should be separately mentioned below the table

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

(₹ in crore)

Year	Revenue		Capital		Total	
	BE	RE	BE	RE	BE	RE
2022-23						
2023-24 (proposed by Ministry)						

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

(₹ in crore)

2022-23	As per QEP stipulated by MoF	Actuals	Actuals as % of QEP
1 st Quarter			
2 nd Quarter			
Total			

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

Appendix III
Pending UCs and Unspent Balances
(See Para 1.1)

(₹ in crore)

Name of Scheme/Item	As on 31st March 2022		As on 30 th June 2022		As on 30 th Sept 2022		
	Unspent Balances	Pending UCs	Unspent Balances	Pending UCs	Total releases in FY 2020	Unspent Balances	Pending UCs
Total							

Appendix IV
Estimates of Schemes
(See Para 1.1)

(₹ in crore)

Sl. No	Name of Scheme	Actuals 2021-22	BE 2022-23	Actuals up to 9/2022	% w.r.t. BE 22-23	RE 22-23 prop. By Min/ Department	Addl. RE 22-23 sought over BE 22-23	RE 22-23 recom. by Budget Div.	BE 2023-24 prop. By Min/Dep	Addl. BE 2023-24 sought over BE 22-23	BE 2023-24 recom. By Budget 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 2022) along with exact amounts

Estimates for each scheme may be mentioned separately

Scheme Description should be as per that used in Expenditure Budget 2022-23

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 2022-23 and BE 2023-24 over BE 2022-23

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 2021-22	Budget 2022-23	Actuals up to 9/2022	Revised 2022-23	Savings/Excess in RE over BE	Budget 2023-24

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 2021-22	Budget 2022-23	Actuals up to 9/2022	Revised 2022-23	Savings/Excess in RE over BE	Budget 2023-24

Appendix IV-C**[See Paragraph 2.5 (xvi)]**

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 21-22	Allocation approved by Cabinet /EFC/SFC PIB etc.	
			From	To			For 2022-23	For 2023-24

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

(₹ in crore)

Sl. No.	Item	Actuals 2021-22	BE 2022-22	Actuals up to 9/2022	% w.r.t. BE 22-23	RE 22-23 prop. By Min/Dep.	RE 22-23 recom. By Budget Div.	BE 23-24 prop. By Min/Dep.	BE 23-24 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

[illegible]

(₹ in crore)

Sl. No.	Object Head	Actual 2021-22	BE 2022-23	Actuals up to 9/22	Proposed RE 22-23	Proposed BE 23-24	Remarks
Total							

Receipt type	Actual 2021-22	BE 2022-23	Actuals up to 9/2022	Proposed RE 2022-23	Remarks
Dividends (separately for each PSU)					
Interest Receipts (separately for each PSU)					
Other receipts (for each type of receipt, indicate separately)					

(₹ in crore)

[illegible]

Appendix VI-B
Pending Liabilities against available Approvals :
(See Para 1.1)

(₹ in crore)

Scheme/Item	Pending Liabilities against available approvals upto 31 March 2022	BE 2022-23	Estimated Expenditure in 2022-23 (not including pending liability against available approvals of previous year)	Remarks

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

(₹ in crore)

Sl. No.	Name of Autonomous & Other Body	Whether in Public Account (Y/N)	Accumulated Balances as on 31.03.22	Actual Expenditure			Allocations in BE 2022-23	Expenditure till 09/22	Reasons for Creation of Corpus Fund
				2019-20	2020-21	2021-22			

Appendix VID
Details of Procurement through GeM
(See Para 2.13)

(₹ in crore)

Procurement through GeM as % of total eligible procurement during 21-22	Target of procurement through GeM as % of total eligible	Actual procurement through GeM during 2022-23 (Up to 30.9.2022)	Target of procurement through GeM as % of total eligible procurement 2023-24
1	2	3	4

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

Appendix-VI E
Available internal resources with Grantee Bodies/Autonomous Institutions
(See Para 2.16)

Name of the Ministry/Department:

(₹ in Crore)

S.No	Name of the Grantee Body/Autonomous Institution	Details of Internal Resources				Remarks
		As on 31.3.2022	As on 30.6.2022	Expected up to 31.3.2023	Expected 2023-24	

APPENDIX-VII A
[See paragraph 5.6(ii)]
Statement showing the estimate of recoveries taken in reduction of
expenditure under each of the Major Head

Ministry/Department

Demand No.

Name and title of the Demand

(₹ in Crore)

Serial Number	Name of Scheme	Major Head	Actual 2021-2022	Budget Estimates 2022-2023	Revised Estimates 2022-2023	Budget Estimates 2023-2024

Note: 1. The amount should be indicated in crore of rupees up to 2 decimal places	2. Where the amount is negligible a symbol should be provided in the appropriate column and the actual amount in thousands should be indicated at the end of the statement duly linked with the symbol.
--	---

Appendix VII B
[See Para 2.5(xvii)]

Statement showing the commercial receipts of Departmentally run commercial undertakings and its revenue expenditure in BE 2023-2024

Name of the Ministry/Department :

Demand No. and Name of the Demand:

(₹ in Crore)

Sl. No.	Name of the Departmental Commercial Undertaking	Type of transaction	Major Head	Actuals			Budget Estimate 2022-23	Revised Estimate 2022-23	Increase (+)/ Decrease (-) over BE 2022-23	Budget Estimate 2023-24
				2020-21	2021-22	Up to 9/22				
1		Revenue Expenditure								
2		Revenue Receipts*								
		Net (1-2)^								

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

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

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

APPENDIX-VIII

Expenditure Budget

[See Para 5.6(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 2021-2022	Budget Estimates 2022-2023	Revised Estimates 2022-2023	Budget Estimates 2023-2024

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 Budget

[See paragraph 5.6(ii)]

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

Ministry/Department

Name and title of the Demand

Demand No.

(₹ in Crore)

Serial Number	Name of Scheme	Major Head	Actual 2021-2022	Budget Estimates 2022-2023	Revised Estimates 2022-2023	Budget Estimates 2023-2024

Note: 1. The amount should be indicated in crore of rupees up to 2 decimal places	2. Where the amount is negligible a symbol should be provided in the appropriate column and the actual amount in thousands should be indicated at the end of the statement duly linked with the symbol.
--	---

To

Shri Sanjay 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 Budget

[See paragraph 5.6(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 2021-2022	B.E. 2022-2023	R.E. 2022-2023	B.E. 2023-2024
Examples						
1.	Cement Corporation of India	4854				
		6854				
		Total				
2.	Oil India Ltd.	4802				
		6802				
		Total				

APPENDIX-XI

Expenditure Budget

(See paragraph 9.3)

Loans to Government Servants etc.

(₹ in Crore)

Actuals 2019-2020	Actuals 2020-2021	Actuals 2021-2022	Actuals 2022-2023 (up to Sept. 2022)	Major Heads, sub-heads etc.	2022-2023		2023-2024
					BE	RE	BE
				(i) House building advances			
				(ii) Advances for purchase of motor cars			
				(iii) Advances for purchase of other motor conveyances			
				(iv) Advances for purchase of other conveyances			
				(v) Advances for purchase of computers			
				(vi) Other Advances			
				Total			

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

APPENDIX-XII

Notes on Demands

(See paragraph 10)

Guidelines for preparation of Notes on Demands

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

EXPENDITURE PROFILE**APPENDIX XIII**
(See Para 13.1(i))**BUDGET PROVISIONS UNDER GRANTS-IN-AID-SALARIES**

Demand No.....

Name of the Ministry/Department.....

(₹ in Crore)

Name of Organisation/ Institute	Actual 2021-2022	BE 2022-2023	RE 2022-2023	BE 2023-2024
1.				

To

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

Ministry/Department of
For Financial Adviser
Date
Telephone No

EXPENDITURE BUDGET/PROFILE**APPENDIX-XIV****[See paragraph 13.1(ii)]****Statement showing Internal and Extra Budgetary Resources of public enterprises****(₹ in crore)**

Name of the Enterprises	Actual 2021-22	Revised Estimates 2022-2023					Budget Estimates 2023-2024				
		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-XV****[See para 13.1(iv)]****Estimated strength of Establishment and provisions therefor.**

Ministry/Department of
Strength as on 1st March

(₹ in crore)

Actual		Estimated		Actuals 2021-2022			RE 2022-2023			BE 2023-2024		
2022	2023	2024		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

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-XVI**

[See paragraph 13.1(v)]

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

(₹ in crore)

Sl. No.	Name of Ministry/Department	Total no. of items	Actual 2021-2022	BE 2022-2023	RE 2022-2023	BE 2023-2024

To
Ms. Lekha Nair, Deputy Director (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-XVII**

[See paragraph 13.1(iv)]

Summary statement showing Grants-in-aid exceeding ₹ 5 Lakh (recurring) or ₹ 10 Lakh (non-recurring) sanctioned to private institutions/organizations/individuals during the year 2021-2022

(₹ in crore)

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

To
Ms. Lekha Nair, Deputy Director (BA) Ministry of Finance
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 XVIII**

(See Paragraph 13.2)

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 2022-2023	RE 2022-2023	BE 2023-2024

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

Demand No :

Name of the Ministry/Department :

(₹ in crore)

Details of Scheme	BE 2022-2023	RE 2022-2023	BE 2023-2024

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

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

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

APPENDIX XIX
[See Paragraph 13.3]

EXPENDITURE PROFILE

STATEMENT NO.10-A

STATEMENT SHOWING SCHEMES FOR THE DEVELOPMENT OF SCHEDULED CASTES

Demand No.

Name of the Ministry/Department

Scheme under Scheduled Castes Sub Plan

(₹ in crore)

Details of the Scheme	Actual 2021-2022	Budget 2022-2023	Revised 2022-2023	Budget 2023-2024

To

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

Signature
Designation
Date Telephone No.

APPENDIX XX
[See Paragraph 13.3]

EXPENDITURE PROFILE

STATEMENT NO.10-B

STATEMENT SHOWING SCHEMES FOR THE DEVELOPMENT OF SCHEDULED TRIBES

Scheme under Tribal Sub Plan

(₹ in crore)

Details of the Scheme	Actual 2021-2022	Budget 2022-2023	Revised 2022-2023	Budget 2023-2024

To

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

Signature
Designation
Date

APPENDIX XXI
(See Paragraph 13.5)

EXPENDITURE PROFILE

STATEMENT NO.12

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

Demand No.

Name of Ministry/Department

Name of the Schemes/Programmes	Budget 2022-2023	Revised 2022-2023	Budget 2023-2024

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 XXII
[See Para 4.1 & 13.8]

STATEMENT -19**Part-I: Externally Aided Projects under Gol (projects disbursing ₹ 100 crore or more in B.E. 2022-23)****(₹ in crore)**

Sl. No.	Name of the concerned Ministry/Department	Name of the Project	Name of the Funding Agency	Loan Currency	Loan Amount in Million	Actuals Receipts 2021-22	BE 2022-23	RE 2022-23	BE 2023-24

Expenditure Profile**STATEMENT -19****Part-II****(i) Additional Central Assistance (ACA) to States for Externally Aided Projects (EAP)****(₹ in crore)**

	Actuals 2021-2022	BE 2022-2023	RE 2022-2023	BE 2023-2024
Grant				
Loan				

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

(ii) Major Externally Aided Projects – State Sector (projects disbursing ₹ 100 crore or more in B.E. 2022-23)

(₹ 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 2022	Utilization up to 31.3.2022 (% of Loan)	Actual 2021-22	BE 2022-23	RE 2022-23	BE 2023-24

Signature
Designation
Telephone No.

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

APPENDIX XXIII
[See paragraph 13.9]

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

Demand No.....

Name of the Ministry/Department.....

(₹ in crore)

Name of Scheme	Actuals 2021-2022	BE 2022-2023	RE 2022-2023	BE 2023-2024

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

Name of Ministry/Department

(₹ In crore)

Guarantees given by the Government

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

*As under and on next page.

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

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

To

Shri S.R. Raja

Under Secretary (SD)

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

(As at the end of the year 2021-2022)

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 XXIV-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 2021-2022)

(₹ 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]						
	<i>of which</i>						
(a)	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 XXIV-D
Form D-4
[See paragraph 14.5(iv) & 14.1]
ASSET REGISTER

Demand Name

Demand No.

(Asset at the end of Report Year 2021-2022)

Cost (₹ in crore)

		Assets at the beginning of the year 2021-2022	Assets acquired during the year 2021-2022	Cumulative total of assets at the end of the year 2021-2022
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:

- Assets above the threshold value of Rupees two lakh only to be recorded.
- This disclosure statement does not include assets of Cabinet Secretariat, Central Police Organization, Ministry of Defence, Departments of Space and Atomic Energy.
- Figures in the column "Assets acquired during the year **2021-2022** (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-XXV
[See para 15.4(i)]

DEMAND NO.

Estimated strength of Establishment and provisions therefor.

Strength as on 1st March

(₹ in crore)

2022					Estimated Sanctioned strength		Actuals 2021-22	Budget 2022-23	Revised 2022-23	Budget 2023-24
					2023	2024				
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- XXVI

[See para 4.2 & 15.4(ii)]

Project-wise provision for expenditure on externally aided projects

(₹ in thousand)

Major Head etc.	Name of the Project	Actuals 2021-2022		Revised Estimates 2022-2023		Budget Estimates 2023-2024	
		Budget Support	Of which external aid through Budget	Budget Support	Of which external aid through Budget	Budget Support	Of which external aid through Budget
1	2	3	4	5	6	7	8

To

Shri Kamlesh Kumar

Under Secretary (P & A)

Budget Division, Ministry of Finance, Department of Economic

Affairs, Room No. 237, North Block, New Delhi.

DETAILED DEMANDS FOR GRANTS

APPENDIX-XXVII

[See Para 15.4(iii)]

Statement showing broad details of expenditure (other than Centrally Sponsored and Central Sector Schemes) provisions costing ₹ 25 lakh and above in BE 2023-2024

(₹ in thousand)

Sl. No.	Demand No. and sub-head	Brief particulars of the scheme	Provision in BE 2023-2024

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-XXVIII

[See Para 15.4(iv)]

Details of provisions in BE 2022-2023 for payments of grants-in-aid to non-Government bodies

(₹ in thousand)

Grant No.	Sl. No.	Organisation receiving assistance	Broad Purpose of assistance	Whether recurring / non-recurring	Provision in BE 2022-2023	Remarks / Outstanding U.C.
1	2	3	4	5	6	7

DETAILED DEMANDS FOR GRANTS

APPENDIX-XXIX

[See Para 15.4(v)]

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

(₹ in thousand)

Particulars of the work	Estimated cost of the work	Actual expenditure to the end of 2021-2022	Probable expenditure during 2022-2023	Total of Columns 3 & 4	Provision in Budget 2023-2024
1	2	3	4	5	6

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

DETAILED DEMANDS FOR GRANTS

APPENDIX-XXX

[See Para 15.4(vi)]

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

(A) Public Sector Undertakings

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

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

(B) Departmental Undertakings

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

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

DETAILED DEMANDS FOR GRANTS

APPENDIX-XXXI

[See Para 15.4(vii)]

Particulars of Government property of value exceeding Rupees five lakhs proposed to be transferred/gifted to non- Government bodies in 2023-2024

(₹ in crore)

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

DETAILED DEMANDS FOR GRANTS

APPENDIX-XXXII

[See Para 15.4(viii)]

Statement showing contributions to International Bodies provided for in the Budget Estimates for 2022-23

(₹ in crore)

Name of the organisation	Nature and purpose of contribution	Actuals	Budget	Revised	Budget
		2021-2022	2022-2023	2022-2023	2023-2024
1	2	3	4	5	6

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

DETAILED DEMANDS FOR GRANTS

APPENDIX-XXXIII

[See Para 15.4(ix)]

Statement showing Guarantees given by the Central Government and outstanding as on 31st March 2022

(₹ 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 31.03.2022	Whether any securities are pledged to Government as a set-off against the guarantee	Payments, if any, made by Government in pursuance of the guarantee	Remarks
1	2	3	4	5	6	7	8	9

Note: 1. Amount of guarantee should be in INR and not in foreign currency.

2. The total number of items in the statement and the total of the amounts in columns 5 & 6 should also be worked out and shown in the statement.

DETAILED DEMANDS FOR GRANTS

APPENDIX-XXXIV

[See Para 15.4(x)]

Statement showing Grants-in-aid exceeding ₹ 5 Lakh (recurring) or ₹ 10 Lakh sanctioned to private institutions/organizations/individuals during the year 2021-22

(₹ in thousand)

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

Note: 1. Amount of grant should be in INR and not in foreign currency.

2. The total number of items in the statement and the total of the amounts in columns 3 & 4 should also be worked out and shown in the statement.

DETAILED DEMANDS FOR GRANTS

APPENDIX-XXXV
[See Para 15.4(xi)]

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

(₹ in thousand)

Sl. No.	Name of the institution/ organization/ individuals	Ministry/ Department giving the grant		Actuals of releases during 2021-2022 from the Consolidated Fund of India	Grants from Consolidated Fund of India as per BE 2022-2023	Grants from Consolidated Fund of India as per BE 2021-2022	Grants received from other sources 2021-2022		Remarks/ Outstanding U.C.
		Public	Private				Domestic	External/ Foreign	
1	2	3	4	5	6	7	8	9	10

DETAILED DEMANDS FOR GRANTS

APPENDIX-XXXVI
[See Para 11]

Particulars of “New Service/New Instrument of Service” for which provision is made in the Budget Estimates 2023-2024

(₹ in thousand)

Serial No.	Demand Number and Major Head/sub-head	Provision in Budget Estimates 2023-24	Remarks *
1	2	3	4

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

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

Ministry/Department of
 For Financial Adviser
 Date

Revenue/Capital Receipt

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

(₹ in thousand)

	First Half Year		Second Half Year		Total
ACCOUNTS	Apr-June	July-Sep	Oct-Dec	Jan-Mar	
2019-20					
2020-21					
2021-22					

Total Receipts of 6 months		Up to Detailed Heads	Total Receipts			2022-2023		2023-2024	Remarks
Apr-Sept	Apr-Sept		2019-2020	2020-2021	2021-2022	Budget Estimates	Revised Estimates	Budget Estimates	
2021-22	2022-2023								
		Total							

1. A separate note on Minor head-wise explanation for increase/decrease may be given containing details of different types of Cesses such as the Act under which levied, rate of Cess, date of last revision, collection agency, and actual/budgeted collection. Further, a separate statement giving company wise details in the following proforma may also be sent in support of dividend estimates may also be sent as per Appendix-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. Pankaj Gupta
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-XXXVIII
(See Para 17.8)

Estimates of Grant Assistance and Aid Material received from external Agencies

(₹ in crore)

Name of the Grantor country/body	Date of aid agreement	Particulars of assistance to be received (Aid Material/Cash)	Total assistance expected	Receipts Major Head	Amount to be provided in			Budget Estimates
					B.E. 2022-2023	R.E. 2022-2023	B.E. 2023-2024	Manner of utilization of aid *

To

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

Signature
Designation
Date
Telephone No.

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

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

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

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

(₹ in Thousand)

Accounts 6Months		Detailed Head Level	Actual			PAT* 2021-22	Net Worth 2021-22	Equity as on March 31, 2022	Equity holding Of GOI on March 31, 2022	2022-2023		2023-2024
2021-22	2022-23		2019-20	2020-21	2021-22					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 Pankaj Gupta,
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-XL
(See Para 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 31/3/2022	Debt- Equity Ratio as on 31/3/2022	Dividend paid to Government for 2021-2022		Total dividend paid for 2021-22 (sum of columns a+b)	Interim Dividend /to be paid in 2022-23	Total Dividend paid during 2022-23 (sum of columns b+d)	Cash /Cash equivalent as on 31/03/22	General Reserves on 31/03/22	Capital expenditure during 2022-23	Estimated capital expenditure for 2023-24
				Interim Dividend in 2021-22	Final Dividend paid/to be paid in 2022-23							
				a	b	c=a+b	d	e				
1												
2												
3												
	Total											

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

To

Shri Pankaj Gupta,
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-XLI
(See Para 17.15, 18.2 & 18.5)
Estimates of Interest Receipts and Loan Repayments

(₹ in crore)

SNo.	Ministry/Department	Interest				Repayments			
		Actual 2021-22	BE 2022-23	RE 2022-23	BE 2023-24	Actual 2021-22	BE 2022-23	RE 2022-23	BE 2023-24
1.	State Governments *								
2.	Union Territory Government *								
3.	Interest on Capital Outlay in Departmental Commercial Undertakings **								
4.	Foreign Governments *								
5.	Industrial/Commercial/Financial Undertaking (undertaking-wise details to be given as in Appendix- II-A) (a) Public Sector Undertakings (b) Private Sector Undertakings								
6.	Statutory Bodies (Port Trusts, Municipalities, KVIC, Tea/Coffee Boards etc.)*								
7.	Railways								
8.	Other Parties (Cooperatives, Educational Institutions, displaced persons and other individual loanees except Government Servants)*								
9.	Government Servants								
Total									

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

Ministry/Department:
 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-XLII
(See Para 17.16, 17.17 & 18.2)
Estimates of Loan/Interest Repayment by Central PSUs/Other Parties

Ministry/Department:

(₹ in crore)

Sl.No	Name of Undertaking / Other Party	Paid up Capital as on 31.03.2022							
1.	Central loans outstanding as on 31.03.2022								
2.	Defaults in respect of dues up to 31.03.2022, if any:	Principal				Interest			
3.	Recoveries during 2022-23 (up to October): Current dues Defaulted dues								
4.	Estimates	Interest				Principal			
		Actual 2021-22	BE 2022-23	RE 2022-23	BE 2023-24	Actual 2021-22	BE 2022-23	RE 2022-23	BE 2023-24
	(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 Pankaj Gupta, 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-XLIII

(See Para 18.6)

Estimates of transactions relating to the Public Account of India for inclusion in the Budget for 2023-2024

RECEIPTS/OUTGOINGS IN PUBLIC ACCOUNT

(₹ In crore)

Major, Minor, Sub-head etc.	Actual 2021-2022	Balance as at end of 2021-2022	BE 2022-2023	Adjustments up to 1st week of September, 2022	RE 2022-2023	BE 2023-2024	Remarks
1	2	3	4	5	6	7	8

Signature of Controller of
Accounts
Date
Telephone No

To
Ms. Mamta
Dy. Director, Ministry of Finance, Room No.221-A
Department of Economic Affairs, North Block, New Delhi.

APPENDIX-XLIV

[See Para 12]

Output-Outcome Framework for Schemes 2022-23

Name of the Ministry/Department:

Demand No:

Umbrella Name (if applicable):

Scheme Name (CS/CSS)

Financial Outlay (` in crore)	Outputs 2022-2023			Outcomes 2023-2024		
2023-2024	Output	Indicator (s)	Target 2023-2024	Outcome	Indicator (s)	Target 2023-2024

APPENDIX - XLV
(See paragraph 1.9)
LIST OF DEMANDS FOR GRANTS, 2022-2023

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

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

APPENDIX XLVI*(See Para 15.1)*

Ministry/Department
DEMAND NO.

2023-2024
DEMANDS FOR GRANTS 2023-24
(₹ in thousand)

		Revenue		Capital		Total
Charged		0		0		0
Voted		0		0		0

Actual 2021-22	Budget Estimate 2022-23	Revised Estimate 2022-23	Budget Estimate 2023-24
-------------------	----------------------------	-----------------------------	----------------------------

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 XLVII*(See Para 14.4)***LIABILITY ON ANUITY PROJECTS****(₹ incrore)**

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 2021-22
				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 XLVIII*(See Para 18.3)***ESTIMATES OF RECEIPTS ON ACCOUNT OF BONUS SHARES**

Demand Name

Demand No.

(As at the end of Reporting Year 2022-2023)

(₹ in crore)

Name of the CPSU/Company	Bonus shares issued	
	Actuals 2021-22	Revised 2022-23

To

Ms. Mamta

Deputy Director, (W&M), Ministry of Finance, Room No. 221-A

Department of Economic Affairs, North Block

New Delhi

Ministry/Department of

For Financial Adviser

Date

Telephone No.

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

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

Name of the Ministry/Department-

Demand No.

(₹ in Crore)					
S. No	Particulars	Actuals 2021-22	BE 2022-23	RE 2022-23	BE 2023-24
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

राकेश श्रीवास्तव
सचिव
Rakesh Srivastava
Secretary



ANNEXURE - A
(see Para 13.6)

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 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

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.

12/0/85

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

ANNEXURE - B
[see Para 2.5(xi)]

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

OFFICE MEMORANDUM

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

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

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

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

Encl.: As above.

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



Mailing List

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

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

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

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

Background

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

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

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

4. Applicability:

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

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

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

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

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

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

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

5. Payment of Dividend

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

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

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

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

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

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

6. Buyback of shares:

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

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

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

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

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

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

7. Issue of Bonus Shares:

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

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

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

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

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

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

8 Splitting of Shares:

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

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

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

9. Miscellaneous Provisions:

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

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

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

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

इन्दीवर पान्डेय, आई.ए.एस
विशेष सचिव

Indevar Pandey, IAS

Special Secretary

Tel. : 011-23022019

Fax : 011-23015219

E-mail : pandey.indevar@nic.in



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भारत सरकार

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

Government of India

Ministry of Development of North Eastern Region

Vigyan Bhavan Annexe,

Maulana Azad Road, New Delhi-110 011

ANNEXURE-C

(See Para 6.3)

Dated: 10th August, 2020

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

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

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

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

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

Encl: As above

With regards

Yours sincerely,

(Indevar Pandey)

To,
Secretaries of 54 Non Exempt Ministries/Departments

इन्दीवर पान्डेय, आई.ए.एस.
विशेष सचिव

Indevar Pandey, IAS

Special Secretary

Tel. : 011-23022019

Fax : 011-23015219

E-mail : pandey.indevar@nic.in



भारत सरकार
उत्तर पूर्वी क्षेत्र विकास मंत्रालय, विज्ञान भवन एनैक्सी,
मौलाना आजाद रोड, नई दिल्ली-110 011

Government of India
Ministry of Development of North Eastern Region
Vigyan Bhavan Annexe,
Maulana Azad Road, New Delhi-110 011

Copy to:-

1. **Shri T. V. Somnathan**
Secretary
Department of Expenditure
North Block
New Delhi.
2. AS / JS& FA of all 54 Non exempted Ministries/Departments as per Statement 11 of Union Budget with a request to personally monitor the implementation of revised procedure of reappropriation of funds for NER
3. **Smt Soma Roy Barman**
Controller General of Accounts
Mahalekha Niyantrak Bhawan
Ministry of Finance
GPO Complex Block E
Aviation Colony INA Colony
New Delhi-110023


10/8/2020
(Indevar Pandey)

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

ANNEXURE - D
(see Para 5.3)

New Delhi,
8th September, 2017.

OFFICE MEMORANDUM

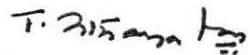
Subject: Decentralisation of budget provisions in respect of 'works expenditure' from the Demands for Grants of Ministry of Urban Development and reflecting them in the respective Demands for Grants of the Ministries/Departments concerned.

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)
Additional Budget Officer

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

ANNEXURE - E
(see Para 6.2)

EandP-11012/1/2017-O/o EA-Part(2)
Government of India
Ministry of Development of North Eastern Region

Vigyan Bhavan Annexe
Maulana Azad Road,
New Delhi 110011
Dated 18th August, 2022

OFFICE MEMORANDUM

Subject: - Handbook for accounting (including rectification) of expenditure incurred in the North Eastern Region (NER) by Ministries and Departments.

Secretary, Ministry of Development of North Eastern Region (MDoNER) has been regularly conducting quarterly review meetings to review the mandatory allocation and utilisation under 10% Gross Budgetary Support (GBS) in respect of non-exempted Ministries/ Departments. During the course of review meetings, discrepancies were reported between the figures obtained manually and figures available in PFMS report. It has also been reported that some of the Ministries/Departments had not ticked "Check Box" for expenditure in NER or have made some other mistake while using the flag.

2. To provide a facility for **rectification/ revision**, PFMS Division of O/o Controller General of Accounts (CGA) has provided NER Expenditure "Check Box" in Transfer Entry Module (already placed in Sanction Module) and has also developed a NER Rectification Module in Sanction and Transfer Entry Module.

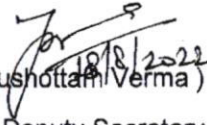
3. In this regard, a **Handbook for accounting (including rectification) of expenditure incurred in the North Eastern Region (NER) as received** from O/o CGA vide OM No. No.Codes-13013/1/2020-Codes-CGA/cno 977/210 dated 16.8.2022 is hereby forwarded to all non exempted Ministries/ Departments as ready reference and it is requested that this new functionality may be used for carrying out adequate rectification and providing more accurate and authentic reporting of NER expenditure.

4. The Ministry-wise discrepancy of manually obtained data and PFMS data as on 30.6.2022 (**Annexure-II**) which was compiled for the first quarterly review meeting under 10% GBS for the FY 2022-23 on 26.7.2022, is enclosed and it is requested that the Ministries/Departments whose Sanctions as per PFMS are not matching with the expenditure value given by the Ministry may use this new functionality for carrying out adequate rectification **immediately** with the help of concerned PAO.

5. A meeting to review the progress of reconciliation of expenditure figures as decided in the first quarterly review meeting under 10% GBS, shall be held shortly. Therefore, all non exempted Ministries/ departments are requested to complete the reconciliation process **by 30th August, 2022 positively** so that the practice of collecting expenditure figure manually is dispensed with.

6. This may be treated as **Urgent** and given **Top priority**.

Enclosures: As Above


(Purushottam Verma)

Deputy Secretary

e mail : purushottam.verma84@nic.in

To,

- i. Secretaries of the 55 Non Exempted Ministries/ Departments as per Annexure I
- ii. AS&FA/JS&FA of the 55 Non Exempted Ministries/ Departments as per Annexure I

Annexure-I

S.No	Ministry/Department
1	Agriculture Research and Education
2	Agriculture, Cooperation and Farmers' Welfare
3	Animal Husbandry, Dairying
4	Ayurveda, Yoga & Naturo, Unani, Siddha & Homeo
5	Biotechnology
6	Chemicals and Petrochemicals
7	Civil Aviation
8	Coal
9	Commerce
10	Consumer Affairs
11	Cooperation
12	Culture
13	Defence (Misc.)
14	Development of North Eastern Region
15	Drinking Water and Sanitation
16	Electronics and Information Technology
17	Empowerment of Persons with Disabilities
18	Environment, Forests and Climate Change
19	Fisheries
20	Food and Public Distribution
21	Food Processing Industries
22	Health and Family Welfare
23	Health Research
24	Higher Education
25	Home Affairs
26	Housing and Urban Affairs
27	Information and Broadcasting
28	Labour and Employment
29	Land Resources
30	Law and Justice
31	Micro, Small and Medium Enterprises
32	Mines
33	Minority Affairs
34	New and Renewable Energy
35	Panchayati Raj
36	Pharmaceuticals

37	Police
38	Posts
39	Power
40	Promotion of Industry and Internal Trade
41	Public Enterprises
42	Road Transport and Highways
43	Rural Development
44	School Education and Literacy
45	Shipping
46	Skill Development and Entrepreneurship
47	Social Justice and Empowerment
48	Statistics and Programme Implementation
49	Telecommunications
50	Textiles
51	Tourism
52	Tribal Affairs
53	Water Resources, River Development & Ganga Rejuvenation
54	Women and Child Development
55	Youth Affairs and Sports

ANNEXURE-II

**Comparison of Actual Expenditure and Expenditure as per PFMS at the end of
First Quarter upto 30.6.2022**

S.No	Ministry/ Department	BE 2022-23 as per Statement 11	Actual Expenditure for 2022-23 upto the end of 1st Quarter (30.6.2022)	PFMS value 1st quarter (30.6.2022)	Difference
1	2	3	4	5	6
1	Agriculture Research and Education	467.58	47.14	114.14	-67.00
2	Agriculture, Cooperation and Farmers' Welfare	12332.60	336.18	336.50	-0.32
3	Animal Husbandry, Dairying	371.66	14.00	14.11	-0.11
4	Ayurveda, Yoga & Naturo, Unani, Siddha & Homeo	181.97	25.74	25.74	0.00
5	Biotechnology	168.00	0.00	NR	NR
6	Chemicals and Petrochemicals	5.15	0.00	NR	NR
7	Civil Aviation	128.77	53.05	203.05	-150.00
8	Coal	31.45	0.00	NR	NR
9	Commerce	125.84	1.00	1.10	-0.10
10	Consumer Affairs	159.90	0.42	0.00	0.42
11	Cooperation	73.00	0.43	NR	NR
12	Culture	53.25	3.56	3.55	0.01
13	Defence (Misc.)	355.50	88.88	NR	NR
14	Development of North Eastern Region	2422.55	84.99	1.23	83.76
15	Drinking Water and Sanitation	6615.80	121.07	121.07	0.00
16	Electronics and Information Technology	1067.62	63.34	66.16	-2.82
17	Empowerment of Persons with Disabilities	70.54	0.77	0.17	0.60

18	Environment, Forests and Climate Change	193.00	0.00	NR	NR
19	Fisheries	189.91	0.00	NR	NR
20	Food and Public Distribution	627.60	0.00	NR	NR
21	Food Processing Industries	180.00	6.15	6.16	-0.01
22	Health and Family Welfare	6279.73	1012.80	768.97	243.83
23	Health Research	104.00	20.83	20.83	0.00
24	Higher Education	3256.20	669.93	669.34	0.59
25	Home Affairs	200.00	26.28	26.28	0.00
26	Housing and Urban Affairs	844.04	0.00	245.78	-245.78
27	Information and Broadcasting	63.00	1.85	1.86	-0.01
28	Labour and Employment	1615.92	333.09	145.32	187.77
29	Land Resources	223.92	0.00	NR	NR
30	Law and Justice	89.99	3.83	3.84	-0.01
31	Micro, Small and Medium Enterprises	2051.64	91.24	57.50	33.74
32	Mines	66.12	29.35	6.71	22.64
33	Minority Affairs	502.20	70.90	1.61	69.29
34	New and Renewable Energy	679.00	0.00	NR	NR
35	Panchayati Raj	82.62	0.00	5.49	-5.49
36	Pharmaceuticals	42.20	1.80	1.80	0.00
37	Police	942.50	134.83	134.83	0.00
38	Posts	105.55	27.67	NR	NR
39	Power	2344.00	300.00	300.00	0.00
40	Promotion of Industry and Internal Trade	1488.05	1155.83	139.10	1016.73
41	Public Enterprises	0.85	0.01	0.01	0.00
42	Road Transport and Highways	10565.00	2366.34	106.24	2260.10
43	Rural Development	6232.45	418.02	2903.12	-2485.10
44	School Education and	5895.37	162.66	162.66	0.00

	Literacy				
45	Shipping	119.80	24.95	0.00	24.95
46	Skill Development and Entrepreneurship	291.32	33.62	NR	NR
47	Social Justice and Empowerment	409.63	0.12	0.12	0.00
48	Statistics and Programme Implementation	43.07	4.65	3.33	1.32
49	Telecommunications	1167.80	26.53	6.57	19.96
50	Textiles	125.86	22.23	30.30	-8.07
51	Tourism	227.00	0.10	0.10	0.00
52	Tribal Affairs	842.00	11.57	1.78	9.79
53	Water Resources, River Development & Ganga Rejuvenation	492.60	33.88	13.89	19.99
54	Women and Child Development	2494.00	2.69	2.26	0.43
55	Youth Affairs and Sports	330.95	62.60	62.59	0.01

ANNEXURE-F

(see Para 11)

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)/2011 dated 21.5.2012 clarifying the need to obtain the prior approval of Parliament in cases relating to augmentation of funds under 'Grants-in-aid General', 'Grants for creation of capital assets', 'Grants-in-aid Salaries' 'Subsidies' and 'Major Works' during the course of the year.

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

All FAs/CCAs of Ministries/Departments.


 (Dr.Rajat Bharagava)
 Joint Secretary (Budget)

ANNEXURE – G**IMMEDIATE**

(see Para 11)

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

New Delhi, the 25th May, 2006.

OFFICE MEMORANDUM

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

In accordance with the commitment made in the Fiscal Policy Strategy Statement (Budget 2005-06) under the mandate of the Fiscal Responsibility and Budget Management (FRBM) Legislation and in pursuance of the approval of Public Accounts Committee (2005-2006) in the twenty-third report (Fourteenth Lok Sabha) on the proposal for review of Financial Limits to be observed in determining the cases relating to 'NEW SERVICE'/'NEW INSTRUMENT OF SERVICE' for reappropriation of funds (Annex), which has the concurrence of the C&AG, the following revised guidelines for re-appropriation of funds are hereby conveyed, in modification of this Ministry's Office Memorandum No. F.7 (15)-B(RA)/82 dated 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 4th Report should be observed:

"As far as possible, before such withdrawal is made, the concerned Minister may make a statement on the floor of the Lok Sabha for information giving details of the amount and the scheme for which the money is needed. In emergent cases, however, where it is not possible to inform the Members in advance, the withdrawal may be made from the Contingency Fund and soon thereafter a statement may be laid on the Table of the Lok Sabha for the information of the Members".

It has been suggested by the Rajya Sabha Secretariat that the above procedure may also be observed in Rajya Sabha.

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/F&A 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
<i>Note: Where a lumpsum provision is made for providing grants-in-aid under a particular scheme, the details of substantial apportionment (10% of lumpsum or Rs. 1 crore, whichever is higher) should be reported to Parliament. In the case of lumpsum provision of grants to States, the State-wise distribution should be reported to Parliament.</i>		
F. Subsidies		
(i) New Cases	...	All cases
(ii) Enhancement of provision in the existing appropriation	Upto 10% of the appropriation already approved by the Parliament or Rs.10 crore, whichever is less	More than 10% of the appropriation already voted by Parliament or Rs.10 crore, whichever is less
Payments against cess collections	Limits as applicable to grants-in-aid to statutory or public institutions will apply	All cases
New Commissions or Committees of Enquiry	...	Above Rs.20 lakhs (total expenditure)
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.
<i>Note 1: For investment in Ordnance Factories, the limit of Rs.5 crore mentioned in item A (ii) will be applicable with reference to investment in all the factories as a whole.</i>		
<i>Note 2: Civil Works, which do not form part of any project of the departmental undertakings (Ordnance Factories) should be treated as ordinary Defence works. As such, prior approval of Parliament will be necessary if the cost of individual works exceeds Rs.2.5 crore and in cases where the individual works cost Rs.50 lakhs or more but not exceeding Rs.2.5 crore, a report to Parliament will be required. A list of such works should, however, be supplied to Director of Audit, Defence Services.</i>		

Ministry of Finance
Department of Economic Affairs
(Budget Division)

ANNEXURE - H
(see Para 11)

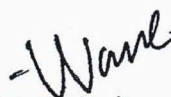
New Delhi,
21.5.2012.

OFFICE MEMORANDUM

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

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

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


(N.M.Jha)

Director (Budget)

All FAs/CCAs of Ministries/Departments.

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

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

ANNEXURE-I
(see Para 14.1)

New Delhi, the 22nd July, 2015

OFFICE MEMORANDUM

Sub: *Preparation of Asset Register, as required under the Fiscal Responsibility and Budget Management Rules, 2004*

As the Ministries / Departments are aware, an Asset Register is required to be maintained in prescribed format under the Fiscal Responsibility and Budget Management (FRBM) Rules, 2004 in order that appropriate disclosure about the position of assets may be made in the Budget 2006-07 onwards. In this regard Budget Division O.M. F.No. F7 (3)-B (D)12003 dated 26th April, 2005 may kindly be referred. It is re-iterated that while furnishing the information in prescribed format as required under the FRBM Rules, 2004, to this division, all important instructions / directions issued earlier shall be kept in view.

2. It is desirable to have an exhaustive inventory of assets with full reconciliation of physical balances with the financial accounts on regular basis.

Financial Advisers


(Dr. Rajat Bhargava)
Joint Secretary (Budget)

ANNEXURE - J
(see Para 2.5 (xii), 15.4 (xiii)
and 16.1

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

Dated: May 25, 2022.

OFFICE MEMORANDUM

Subject: Cash Management System in Central Government- Modified Exchequer Control-based Expenditure Management.

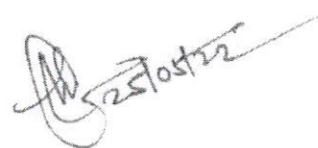
Attention of all Ministries/ Departments is invited to the cash management guidelines issued by this Ministry vide its OM F. No. 15 (39)-B (R)/2016 dated August 21, 2017.

2. The aforementioned guidelines have been reviewed and hereby reiterated with select modifications to align them with the changed circumstances:

- i. All FAs should ensure that Monthly/Quarterly Expenditure Plan (MEP/QEP) of respective Ministry/ Departments are prepared and included as an annex to their Detailed Demand for Grants (DDG). A copy of this should be furnished to the Budget Division in M/o Finance.

MEP/QEP would enable the FA to track sanctions and concurrent expenditure against Budget provision available. For the Budget Division in M/o Finance, the MEP/ QEP statement enables proper cash forecasting and management so that Administrative Ministry/ Departments are not hindered in drawing their budget allocations while implementing Schemes.

- ii. **Ministry/ Departments are now permitted to utilize the unspent balances from QEP-1 in QEP-2 within a Financial Year under intimation to the Budget Division for cash management purposes.**
- iii. **Unspent balances from QEP-2 and QEP-3 may be utilized in QEP-3 and QEP-4, respectively only after formal and prior approval of the Secretary (Expenditure) has been obtained. Ministry/ Departments should not under any circumstance presume prior approval of Secretary (Expenditure). This has to be formally obtained prior to utilizing the unspent balances. Seeking *post facto* approval is not an option.**
- iv. **FAs should note that no more than 33% and 15% of expenditure of the Budget Estimates during a Financial Year shall be permissible in the last quarter and last month of the financial year, respectively.**

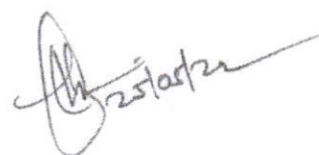


v. **FAs are advised to take note the following:**

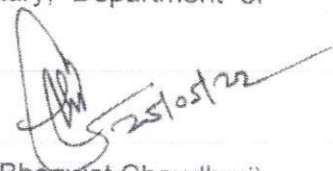
- a) Within the MEP/QEP, calendar of **releases of amounts between ₹ 500 crore to ₹2,000 crore** has to be prepared to enable tracking of expenditure and cash flows. The range of dates for such releases may be kept between 21st (or next working day if 21st is a holiday) and 25th (or next working day if 25th is a holiday) of a month to take advantage of the GST inflows.
- b) To the extent possible, the **bulk expenditure items of value more than ₹2,000 crore** may be timed in the last month of each quarter to utilize the direct tax receipt inflows in June, September, December and March. The releases may be kept within 17th (or next working day of 17th is a holiday) and 25th (or next working day if 25th is a holiday) in these months.

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

- c) In case a **major expenditure of $\geq$ ₹ 500 crore** needs to be released outside the above prescribed dates, prior approval with two working days' notice, shall be taken from Budget Division. Prior permission from Budget Division shall be a pre-requisite for any single payment release under a scheme in excess of ₹ 5,000 crore. The FAs may guard against attempts to deliberately split expenditure to stay within limits.
 - d) FAs will monitor the release of funds to autonomous bodies and other organisations to ensure that there is no undue build-up of funds with such bodies/ organisations and money is released to them just in time. **Stipulations regarding big releases of $\geq$ ₹ 500 crore shall also be applicable for releases by Autonomous Bodies under Treasury Single Account (TSA).**
- vi. The exchequer control would apply cumulatively at the Demand for Grant (DG) level only i.e. inter-se variations between months within a quarter would be permissible, subject to statutory restrictions and guidelines in this regard.
 - vii. The provisions stipulated under Rule 230 (7) of GFR, 2017 shall be strictly complied by all Ministries/Departments and accordingly, the releases to the various Implementing Agencies (IAs) have to be restricted/rationalized keeping in view the unspent balances lying with the IAs. For this purpose, the Programme Division of Ministries/Departments shall take help of PFMS Portal to know the bank balance of the recipients (IAs) before making every fresh release.



- viii. Instructions of Department of Expenditure regarding the procedure for release of funds under Centrally Sponsored Schemes and monitoring utilization of funds released, issued vide OM F.No. 1(13)/PFMS/FCD/2020 dated 23rd March, 2022 and the OM of even no. dated 28th March, 2022 and also guidelines for flow of funds under Central Sector schemes including implementation of Treasury Single Account (TSA), issued vide OM F. No. 1(18)/PFMS/FCD/2021 dated 9th March, 2022 shall be complied with.
- ix. Financial Advisers shall review and **freeze the timing of the receipts of Dividend and various other Non-Tax receipts (NTRs)** of their respective Ministry/Departments. The dividend payments and buy back considerations would be targeted in the H1 part of financial year. The FAs shall also monitor the timely realization of other NTR through the online portal 'Bharat Kosh' developed by the CGA.
- x. **Each Ministry/Departments would indicate month wise estimate of the possible non-tax revenue inflows** concerning that Ministry/ Department to Budget Division, DEA while communicating their MEP/QEP, so that these inflows are factored in while according permission for expenditure. In case month-wise estimate is not feasible, such information shall be provided on quarterly basis.
3. Any communication by Ministry/Departments on this matter should be addressed to the Secretary, Department of Expenditure.
4. These issues with the approval of FS & Secretary, Department of Expenditure.


(Sunil Bhagwat Chaudhari)
Deputy Secretary (Budget)

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

New Delhi, dated the 5th May, 2017

OFFICE MEMORANDUM

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

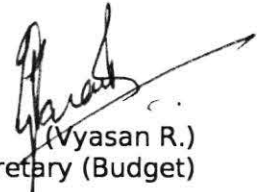
The undersigned is directed to say that Group of Secretaries on Transport and Communications Sector while reviewing "Ideas for Budget 2017-18", suggested that Ministry of Development of North Eastern Region be given the mandate to enforce Non-Lapsable Central Pool of Resources. It was also suggested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

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

- a) Ministry of Development of North Eastern Region shall review the allocation/ expenditure in North Eastern Region by various Ministries/ Departments;
- b) All the Ministries / Departments shall provide scheme-wise expenditure in first half incurred by them out of the allocation earmarked for NE Region, along-with reasons for under-spending, if any, before start of pre-budget discussions to Ministry of Development of North Eastern Region and Budget Division;
- c) Ministry of Development of North Eastern Region will take stock of the anticipated savings / excess requirement for NE Region from all the Ministries / Departments and shall seek the consent / no objection from the Secretary of the Ministries / Departments, where savings are anticipated for reducing the NER allocation;
- d) Ministry of Development of North Eastern Region will recommend the allocation to be considered for NER component under various schemes to Department of Expenditure (Plan Finance - II Division);
- e) Department of Expenditure (Plan Finance Division) will analyse the actual requirement of the Ministries / Departments under NE Region and shall forward the same to Department of Economic Affairs (Budget Division), with the approval of Secretary (E);
- f) Department of Economic Affairs shall consider the Ministry / Department-wise requirement and make provision of additional funds/curtailing the funds, while communicating the RE ceilings;

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


The Secretaries
(All Ministries / Departments)


Vyasan R.)
Deputy Secretary (Budget)

Copy for Information to:

1. Financial Advisors, All Ministries / Departments
2. Joint Secretary (Plan Finance - II), Department of Expenditure

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

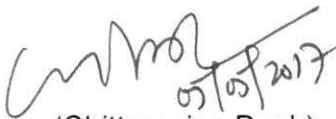
North Block, New Delhi
Dated: the 5th of May, 2017

OFFICE MEMORANDUM

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

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

- (I) Secretary, DONER will hold quarterly meetings with the Financial advisers of the Ministries/Departments to assess the utilisation of the 10% GBS earmarked for the North Eastern Region (NER) as indicated in Statement 11 of the Union Budget.
 - (II) After undertaking such a review, DoNER will send a necessary proposal for inclusion in the supplementary demands for grants to Department of Expenditure for reallocation of likely surrender to those Ministries / Departments who have the absorptive capacity to implement additional approved schemes/programmes within the financial year.
 - (III) To ensure (I) and (II) above, all Ministries/Departments shall provide their quarterly utilization of 10% GBS earmarked for NER and their projected expenditure for the year to DoNER / Budget Division. Based on this, DoNER shall firm up its proposals and send it to the Department of Expenditure before the commencement of RE meetings so that the same can be considered at the RE stage by the Budget Division.
2. This issues with the approval of the Finance Secretary.


 (Chittaranjan Dash)
 Director (PFC-I)
 Tel: 23093109
[{chittaranjan.dash@nic.in}](mailto: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

100
F.No.3/6/2017-BPC&T
Ministry of Finance
Department of Economic Affairs
(Bilateral Cooperation Division)

✓
ANNEXURE-M
(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 level¹, to the concerned Line Ministry/Department of the Central Government. A copy of the same shall be endorsed to the Department of Economic Affairs (DEA), while keeping the Ministry of Home Affairs (MHA) informed. To illustrate, in respect of a Power project, Ministry of Power will be the Line Ministry to which concerned UT will send its project for undertaking technical appraisal and recommending the same for consideration/posing to DEA.
- (3) The Line Ministry/Department will, after undertaking necessary technical appraisal, forward its appraisal report to DEA for further necessary action. A copy of the report shall also be endorsed to MHA for information.
- (4) Concerned Multilateral / Bilateral Division in DEA will process the project as per standard procedure. e.g. Screening Committee of the Multilateral Investment Division will examine/ assess the project proposal and take necessary decision to pose it to the concerned Multilateral Institution.
- (5) Once the Project is finally approved by the concerned Multilateral/ Bilateral Institution, DEA will enter into formal agreement and set up process to disburse the funds through CAAA.

¹ By its Cabinet, if required.

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.

- (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-N
(See Para 2.14)

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

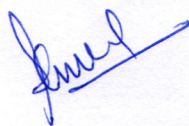
Subject: Procedure for release of funds under the Centrally Sponsored Schemes (CSS) and monitoring utilization of the funds released

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.

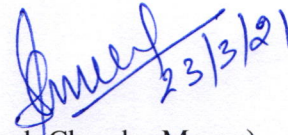


SNAs will keep a record of unspent balance lying in the account of IAs and the amount refunded by IAs.

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.


(Subhash Chandra Meena)
Director (FCD)

011-24368543

E-mail: subhash.meena@nic.in

To,

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

Copy to:

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

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

ANNEXURE - O
(see Para 2.14)

North Block,
New Delhi, 15th July, 2022

OFFICE MEMORANDUM

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

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

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

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

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

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

P. Subh m. S.
15/7/22

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

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

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

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

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

Sub-Head - 'XX - Interest'

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

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

Major Head- '0210-Medical and Public Health'

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

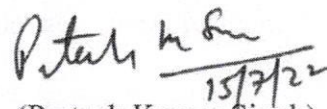
Minor head - '801-Interest or Other earnings from Grantee on unspent balances'

Sub-Head - 'XX - Interest'

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

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

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


(Prateek Kumar Singh)
Director
Tel. No. 23094961

To

1. Secretaries of all Departments/Ministries, Government of India
2. Chief Secretaries of all States/UTs with Legislature
3. Financial Advisers of all Ministries of Government of India
4. Addl. CGA (PFMS), O/o CGA, INA, New Delhi

F.No. 42(02)/PF-II/2014
Government of India
Ministry of Finance
Department of Expenditure
[PFC-I Division]

North Block, New Delhi
Dated: 8th December, 2020

OFFICE MEMORANDUM

Subject: Continuation of schemes beyond 31st March, 2021 – instructions regarding.

Reference is invited to this Department's OM No. 42(02)/PF-II/2014 dated 23rd February, 2017 on the subject of continuation of schemes beyond 12th Five Year Plan. In order to align the public funded schemes with the financial resource cycle of Central and State Governments, schemes have been made co-terminous with the Finance Commission cycles since then. The 14th Finance Commission period came to an end on 31-03-2020; however, as the final report of the 15th Finance Commission was awaited at that time, DoE vide its OM No. 42(02)/PF-II/2014 dated 10th January, 2020 approved an interim extension to all ongoing schemes till 31-03-2021 or till the date of recommendations of 15th Finance Commission come into effect whichever is earlier. Proposals for continuation of ongoing schemes beyond 31.03.2021 may be sent now, to reach this Department at the earliest, but at any rate not later than 15-01-2021.

2. In the following paragraphs general guidelines for sending proposals for continuation of schemes beyond 31-03-2021 are elaborated. The proposals should be submitted as per enclosed format (**Annexure**). These guidelines are equally applicable to both Central Sector (CS) Schemes and Centrally Sponsored Schemes (CSS).

- i. For continuation of schemes with estimated financial implications within the delegated financial powers of appraisal/approval of the administrative Ministry, the proposals may be appraised and approved as per the extant guidelines. However, it may be kept in mind that total financial implications for the period 2021-22 to 2025-26 should be taken into account for deciding the appraisal/approval authority. Exceptions in this regard will be available to ongoing schemes whose approved sunset date is before the completion of this 5 year period. It may also be ensured to complete such appraisal /approval before 31-03-2021 giving requisite cognizance to third party evaluation report and necessary rationalization of schemes.
- ii. As regards proposals for continuation of schemes with estimated total financial implications more than the delegated financial powers to Ministries/ Departments (i.e. more than Rs. 500 crore), the appraisal and approval will be done as per the laid down procedure through EFC. However, a list of CS and CSS schemes of the Ministry/Department with the financial implication between Rs.300 crore to Rs. 500 crore over the 5 year period should be provided to DoE for information and annexed with the continuation proposals.

- iii. Umbrella schemes¹ denote public funded programmes under which various schemes/sub-schemes exist with a view to ensure convergence of resources across schemes with same or related objectives and similar set of targeted beneficiaries. The CSS umbrella programmes were formulated to provide flexibility to states to administer the admissible components in line with state specific requirements. Wherever possible, restructuring of umbrella schemes and consolidation into fewer schemes will be a priority for the ensuing exercise.
- iv. For standalone schemes², the estimated financial outlay for each scheme will determine the appraisal /approval authority in terms of DoE OM No. 24(35)/PF-II/2012 dated 5th August, 2016.
- v. In respect of the umbrella Central Sector Schemes (CS)/ Centrally sponsored scheme (CSS) of the Ministry/Department, the overall financial implications for each umbrella pertaining to one Ministry/Department should be taken into account for determining the competent authority for appraisal and approval. Accordingly, a single proposal for an umbrella scheme may be sent to DoE for appraisal /approval.
- vi. Keeping in view the minimum critical mass required for a central government scheme to have meaningful impact across States/UTs, it may be ensured that no standalone centrally sponsored scheme or scheme under an umbrella CSS should have financial outlay for five years below Rs. 300 crore.
- vii. With regards to Umbrella Central Sector scheme, it may be ensured that the financial outlay of each scheme under the umbrella is not less than Rs.25 crore for five years and financial outlay of any standalone Central sector scheme should not be less than Rs.50 crore for five year.

¹ Examples:

Centrally Sponsored Umbrella scheme:- Green Revolution scheme of D/o Agriculture, Cooperation & Farmer's Welfare, National Social Assistance Program of MoRD, National Education Mission of MoHRD, White Revolution scheme of D/o Animal Husbandry & Dairying etc.

Central Sector Umbrella scheme:- Strengthening of AYUSH Delivery systems of M/o AYUSH, Make in India of DPIIT, Consumer Protection of D/o Consumer Affairs, Development of Khadi, Village and Coir industries of M/o MSME, Higher education & Student Financial Aid of D/o Higher Education, Infrastructure Development for Health Research of D/o Health Research etc.

² Standalone schemes are Schemes which are not under any existing umbrella and are independent with respect to their outputs and outcomes. Examples of Standalone schemes:

Centrally Sponsored scheme: Swachh Bharat Mission(Urban) of MoHUA, Pradhan Mantri Gram Sadak Yojana, National Rural Livelihood Mission of MoRD etc.

Central Sector scheme: Digital India e-learning, National Means cum Merit Scholarship scheme of D/o School Education & Literacy, Sagarmala of M/o Shipping, Namami Ganga of M/o Jal Shakti etc.

- viii. Schemes which have financial outlay less than Rs.25 crore for five year period should be categorized as projects or pilots with a definite sunset date and may be classified under Other Central Expenditure in the budget rather than a scheme/sub-scheme.
- ix. The extant orders³ on the structure, categorization, architecture and funding pattern of the schemes / sub-schemes should be strictly adhered to.
- x. To eliminate overlap of activities /objectives for the same target beneficiaries, the proposal should reflect a clear convergence architecture with other similar or related schemes of Central Government. This is desirable for optimum deployment of resources. Further, the Ministries/ Departments should examine various ongoing schemes being administered by them / other Ministries to explore the possibilities of merger / dropping of schemes with overlapping objectives.
- xi. Unnecessary creation of Establishment, administrative expenses and thin spread of resources on these should be avoided. Emphasis should be on convergence of resources. As far as possible, a single monitoring body such as a PMU should be established at the Central Ministerial level/state level rather than creating multiple PMUs/monitoring agencies for different schemes in a Ministry/Department.
- xii. The Ministries/Departments should be conscious of the fact that common norms should be evolved and followed in all the Central Government schemes with similar activities / objectives in order to achieve better coordination and harmonization of effort. Approved common norms such as Skilling norms, UGC norms etc should be kept in view.
- xiii. Staff requirement for the scheme may be reviewed and indicated in the proposal with annual financial implications.
- xiv. For continued improvement in public Services delivery, the Government is placing great emphasis on identification of authentic beneficiaries, Aadhaar seeding and transfer of direct benefit to the same through Aadhaar authentication. The proposals for continuation of schemes should effect necessary modification in the implementation mechanism accordingly. Disbursement of the funds should be done through Aadhaar Enabled Payment system (AEPS) to ensure Aadhaar authentication, and not merely Aadhaar seeding.
- xv. Similarly, cashless and electronic transactions of financial resources should be incorporated suitably in the scheme design to promote the objective of digital and less-cash economy.

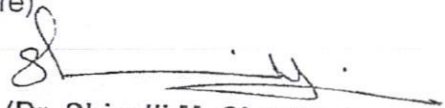
³ DoE's OM No.24(35)/PF-II/2012 dated 5th August, 2016 regarding Appraisal and Approval of Public Funded Schemes and Projects . NITI Aayog's OM No. O-11013/02/2015-CSS&CMC dated 17th August, 2016 regarding Rationalization of Centrally Sponsored schemes.

- xvi. The flow of funds in all the schemes should be through PFMS in order to ensure complete tracking of funds up to "last mile". The implementing agencies of the schemes at all the levels should be on-boarded on PFMS and Expenditure, Advance and Transfer (EAT) module / Receipt, Expenditure, Advance and Transfer (REAT) module should be used.
- xvii. The total projected outlay of the schemes of the Ministry/Department for five years should ordinarily be not be more than the 5.5 times the Actuals of the total scheme expenditure of FY 2019-20.
- xviii. As per this Department's OM dated 10th January, 2020 it was directed that continuation of schemes would depend upon the evaluation and outcome review as per DoE OM dated 5-8-2016. The Ministries/Departments were requested to complete the evaluation process and submit the proposal of continuation of their ongoing schemes for appraisal and approval incorporating the findings of the evaluation. Accordingly Ministries/ Departments should ensure submission of their continuation proposals (draft) along with evaluation reports at the earliest and definitely not later than 15th January, 2021 to DoE. Ministries/Departments should also circulate the draft proposals to all the stakeholders including Ministries/Departments/NITI Aayog to incorporate their comments at the time of the appraisal.
- xix. The evaluation of the Centrally Sponsored schemes (CSS) was to be done by DMEO, NITI Aayog and the evaluation of the Central sector schemes was to be organized by the Administrative Ministries/Departments. For those CSS/CS schemes, where the evaluation has not be done, appropriate budget cuts would be made in FY 2021-22.
- xx. The approval for continuation of the schemes may be sought if the evaluation report for the scheme shows positive results and brings out that though the scheme has been effective in achieving its previously laid down objectives /targets, still there is need to continue the scheme in view of its mandate, performance and/or scaling up of targets. Depending upon the findings of the outcome review of the schemes and also on resource constraints, schemes can be continued in its present form or with necessary modifications. (However, depending upon the resource constraints, fiscal space and evolving priorities of GoI, even schemes with positive evaluation reports may in some cases have to be discontinued.)
- xxi. Recommendations of 15th Finance Commissions wherever relevant to the sector would also be considered as and when it is available. This will be taken into account while deciding the expenditure allocation for schemes pertaining to a particular sector.
- xxii. It may be ensured that among schemes which are proposed for continuation, there should be no scheme where the competent authority specifically decided to terminate the scheme at the end of 14th Finance Commission cycle.
- xxiii. It has been constant endeavour of the Government to rationalize the scheme through merging, restructuring or dropping existing schemes / sub schemes that

are duplicate or have become redundant or ineffective with passage of time. Before bringing the proposal for continuation of schemes, necessary rationalization of existing schemes should be ensured by administrative Ministries/ Departments. The Department of Expenditure reserves the right to merge, restructure or drop any existing scheme/sub scheme in consultation with administrative Ministry/Department to improve economy of scale for better outcomes.

- xxiv. As per delegation of Financial Powers, Scientific Ministries/Departments have been delegated the powers to appraise Projects/Schemes through Departmental EFC(s) irrespective of their financial outlays (except those involving setting of new Autonomous Body, institutes of National importance, Central Universities or Deemed to be Universities, SPVs, etc.) chaired by respective Secretaries. However, the delegated powers are subject to 'in-principle' approval of DoE. Hence, these Ministries/Departments may hold EFC meeting for continuation of their schemes beyond 31.03.2021 only after 'In-Principle approval' for the outlay of their schemes for the 5 year period (2021-22 to 2025-26) is accorded by the Department of Expenditure.
- xxv. With regard to the Infrastructure projects of Ministries/Departments such as Ministry of Road Transport & Highways, Ministry of Railways, Ministry of Shipping, Ministry of Power, etc., a review will be done separately for which communication will be issued subsequently.
3. The appraisal of the schemes of various Ministries/Departments is expected to be scheduled in the months of February and March, 2021. The detailed schedule will be circulated subsequently. It may be noted that no scheme will be allowed to continue beyond 31st March, 2021 if the appraisal for continuation is not completed by then. Therefore, the Ministries/Departments are requested to complete all the due process and get their scheme appraised, adhering strictly to the timelines.

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


(Dr. Shivalli M. Chouhan)

Director (PFC-I)

Tel: 23093109

e-mail: shivalli.chouhan@nic.in

All Secretaries to the Government of India
All Financial Advisers to Ministries/Departments
Cabinet Secretariat
Prime Minister's Office
NITI Aayog
Railway Board
Internal circulation

FORMAT FOR APPRAISAL OF CONTINUATION OF SCHEMES

Note: For the schemes which are part of an umbrella scheme the details for both Part A and Part B of the format should be provided. In such cases, Part B should be filled for each scheme separately under the Umbrella.

For Standalone schemes details for Part B is only required.

Part A

1. Name of the Umbrella scheme under which scheme is to be continued
2. Total outlay of the umbrella scheme; Scheme-wise and year-wise (In case of Umbrella CSS, specify the overall Central Govt. and State Govt. shares)
3. In case of centrally sponsored umbrella scheme, specify central components (100% funded for central government) and state components (shared between centre/state/UTs)

Part B

1. Name of the scheme
2. Objectives of the scheme
3. Background of the scheme
4. Whether Central Sector (CS) scheme/Centrally sponsored scheme
5. Total Proposed outlay (Component-wise and Year-wise)
6. Actual Expenditure of the ongoing scheme in last 3 years
7. Approved output/outcome of ongoing scheme year wise and achievements (in a tabular form)
8. Existing and proposed funding pattern (in a tabular form) along with rationale.
9. Major findings of evaluation / outcome review and comments of the Ministry / Department on each observation of the scheme (Attach evaluation report)

F. No. 01(03)/PFC-I/2022
Government of India
Ministry of Finance
Department of Expenditure

North Block, New Delhi,
Dated: 28.04.2022

OFFICE MEMORANDUM

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

Reference is invited to this Department's OM No. 24(35)/PF-II/2012 dated 4th August, 2020 regarding the guidelines for formulation, appraisal and approval of Public Funded schemes and projects.

2. CCEA in its meeting on 21.10.2021 approved the Development of 'PM GatiShakti National Master Plan (NMP) for providing multimodal connectivity infrastructure to various Economic Zones. The PM GatiShakti NMP is an integrated plan depicting the Economic Zones and the multimodal connectivity infrastructure with an objective to holistically integrate the interventions of various Ministries / Departments and address missing gaps to ensure seamless movement of people, goods & services.
3. As per the CCEA approval, an Integrated Infrastructure Network Planning Group (NPG) will be constituted with representation from various connectivity infrastructure Ministries / Departments involving their heads of Network Planning Division for unified planning and integration of the proposals and assist the Empowered Group of Secretaries (EGoS) in respects of the ToRs.
4. The ToRs of the Integrated Infrastructure Network Planning Group (NPG) include the following:
 1. The group will be responsible for sharing their specific Action Plans for 2020-21 to 2024-25 with each other for facilitating integration of networks, enhance optimization through modification/expansion/new network creation to avoid

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10. Major changes / departure proposed from earlier scheme along with justification
11. Major changes in costing norms, if any
12. Convergence architecture with other central government schemes
13. Rationale for continuation
14. Proposed output/outcomes year-wise
15. Sunset date
16. Details of posts created for the Scheme (Regular/Contractual separately) and the number of persons engaged against them with annual financial implications
17. Any additional posts proposed to be created with annual financial implication.
18. Comments of other stakeholders including Ministries/Departments/NITI Aayog and response thereon (in a tabular form)

duplication of works for holistic development of any region as well as reducing logistics costs through micro-plan detailing.

- II. This group shall after examining all the interventions proposed to be taken by various Ministries will delineate all projects where synchronization of efforts are required and propose any changes in the PM GatiShakti NMP for consideration and approval of the EGoS.
- III. The Network Planning Group will also examine the following proposals which are not forming part of the Master Plan currently:
 - a) Projects of infrastructure connectivity Ministries which are costing more than Rs. 500 crore included under multimodal infrastructure classification, where DPRs have either been completed or in advanced stage;
 - b) All major new connectivity / network proposals of infrastructure connectivity Ministries involving cost of more than Rs 500 crore or those that are vital or critical from multimodal connectivity point of view to be so determined by the Logistics Division/NPG;
 - c) Further, NPG may also recommend critical multimodal connectivity project proposals which are even not recommended by any line Ministry to ensure proper integration and may also examine projects with reference to tourism development.

5. In view of above, PIB/DIB project proposals may be sent in the revised format as per Annexure for appraisal. The following points may be included at Sl. No. 1.12 of the revised format:

- a) *Whether the project has components of logistics or infrastructure connectivity?*
- b) *If yes, whether the project proposal has been examined by Network Planning Group (NPG) for convergence and integration at the conceptualisation or feasibility study stage.*

by appraisal

(52)

- c) *If yes, recommendations of NPG along with action taken by the Ministry may be annexed as part of PIB/DIB note and confirmation that the project has been reflected on the PM Gati Shakti platform.*
6. The revised format of the PIB/DIB Memorandum is enclosed as Annexure. This will apply to all the PIB/DIB proposals for new projects submitted on or after 28.04.2022.
7. This issues with the approval of FS & Secretary (Expenditure).

H. Jaiswal
28/04/2022

(Hema Jaiswal)
Director [PFC-II & Policy]
Tel. No. 2309-2578
Email: hema.jais@nic.in

All Secretaries to the Government of India
All Financial Advisers to the Ministries/Departments
Prime Minister's Office
Cabinet Secretariat
NITI Aayog, Rail Board, Internal Circulation
DoE's Website

REVISED FORMAT FOR PIB/DIB MEMORANDUM FOR APPRAISAL OF PROJECTS

1. **Project Outline**
 - 1.1 Title of the Scheme.
 - 1.2 Sponsoring Agency (Ministry/ Department/ Autonomous Body or Undertaking)
 - 1.3 Proposed Cost of the Project
 - 1.4 Proposed timelines for the Project
 - 1.5 Whether Project will be implemented as part of a scheme or on stand-alone basis?
 - 1.6 Whether financial resources required for the Project have been tied up? If yes, details?
 - 1.7 Whether Feasibility report and/or Detailed Project Report has been prepared?
 - 1.8 Whether the proposal is an Original Cost Estimate or a Revised Cost Estimate?
 - 1.9 In case of Revised Cost Estimated, whether the meeting of Revised Cost Committee has been held and its recommendations suitable addressed?
 - 1.10 Whether any land acquisition or pre-investment activity was under-taken or is contemplated for this Project? Whether the cost of such intervention has been included in the Project Proposal?
 - 1.11 Whether the proposal is secured against natural / man-made disasters like floods, cyclones, earthquakes, tsunamis, etc. If the proposal involves creation /modification of structural and engineering assets or change in land use plans, disaster management concern should be assessed, and specifically commented upon.
 - 1.12 (a) Whether the project has components of logistics or infrastructure connectivity?

Signature

(50)

(b) If yes, whether the project proposal has been examined by Network Planning Group (NPG) for convergence and integration at the conceptualisation or feasibility study stage.

(c) Recommendations of NPG along with action taken by the Ministry may be annexed as part of PIB/DIB note and confirmation that the project has been reflected on the PM Gati Shakti platform.

2. Outcomes and Deliverables

2.1 Stated aims and objectives of the Scheme

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

Activities	Year 1		Year 2 & So on		Total	
	Physical	Financial	Physical	Financial	Physical	Financial
1,2,3 & so on						

2.3 Indicate final Outcomes for the Project in the form of measurable indicators which can be used for impact assessment/evaluation after the project is complete. Baseline data or survey against which such outcomes would be benchmarked should also be mentioned.

3. Project Cost

3.1 Cost estimates for the project along with the scheduled duration (both year and activity-wise). Also the basis for these cost estimates along with the reference dates for normative costing (it should preferably not be more than a year old)

3.2 In case land is to be acquired, the details of land cost, including cost of rehabilitation/ resettlement needs to be provided.

3.3 In case pre-investment activities are required, how much is proposed to be spent on these, with details activity-wise?

3.4 Whether price escalation during the project time cycle has been included in the cost estimated and at what rates?

3.5 Whether the Project involves any foreign exchange element, the provision made or likely impact of exchange rate risks?

3.6 In case of the Revised Cost Estimated, a variation analysis along with the Report of the Revised Cost Committee needs to be attached.

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4. **Project Finance**

- 4.1 Indicate the sources of project finance: budgetary support, internal and extra-budgetary sources, external aid, etc.
- 4.2 Indicate the cost components, if any, that will be shared by the state governments, local bodies, user beneficiaries or private parties?
- 4.3 In case of funding from internal and extra-budgetary resources, availability of internal resources may be supported by projections and their deployment on other projects?
- 4.4 Please indicate funding tie-ups for the loan components, if any, both domestic and foreign, along-with terms and conditions of loan based on consent/comfort letters.
- 4.5 If government support/loan is intended, it may be indicated whether such funds have been tied up?
- 4.6 Please provide the leveraging details, including debt-equity and interest coverage ratios, along with justification for the same.
- 4.7 Mention the legacy arrangements after the project is complete, in particular, arrangements for the maintenance and upkeep of assets that will be created?

5. **Project Viability**

- 5.1 For projects which have identifiable stream of financial returns, the financial internal rate of return may be calculated. The hurdle rate will be considered at 10 percent.
- 5.2 In case of projects with identifiable economic return, the economic rate of return may be calculated. In such cases project viability will be determined by taking both financial and economic returns together.
- 5.3 In case of proposal where both financial and economic returns are not readily quantifiable, the measurable benefits/ outcomes simply may be indicated.

Note: It may kindly be noted that all projects, irrespective of whether financial and/ or economic returns can be quantified or not, should be presented for PIB/DIB appraisal.

Signature

6. Approvals and Clearances

Requirement of mandatory approvals/ clearances of various local, state and national bodies and their availability may be indicated in a tabular form (land acquisition, environment, forestry, wildlife, etc.) In case land is required, it may be clearly mentioned whether the land is in the possession of the agency free from encumbrances or encroached or stuck in legal processes?

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

7. Human Resources

- 7.1 Indicate the administrative structure for implementing the Project. Usually creation of new structures, entities, etc, should be avoided.
- 7.2 Manpower requirement, if any. In case posts (permanent or temporary) are intended to be created, a separate proposal may be sent on file to Pers. Division of Department of Expenditure. Such proposals may be sent only after the main proposal is recommended by the appraisal body.
- 7.3 In case outsourcing of services or hiring of consultants is intended, brief details of the same may be provided.

8. Monitoring and Evaluation

- 8.1 Indicate the Project Management / Implementing Agency(s). What agency charges are payable, if any?
- 8.2 Mode of implementation of individual works: Department / Item-rate / Turnkey / EPC/ Public-Private Partnership, etc.
- 8.3 Please indicate the timelines of the activities in PERT/ Bar Chart along with critical milestones.
- 8.4 Please indicate the monitoring framework, including MIS, and the arrangements for internal/ statutory audit.
- 8.5 Please indicate what arrangements have been made for impact assessment after the project is complete?

Signature

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9. Comments

- 9.1 Comments of the Financial Advisor, NITI Aayog, Department of Expenditure and other Ministries/ Departments may be summarized in tabular form along with how they are being internalized and used to improve this proposal.

10. Approval Sought:

(_____)
Joint Secretary to the Government of India

Tel. No. _____

Fax No. _____

E-mail _____

Please attach an Executive Summary along with the Feasibility Report/ Detailed Project Report prepared for the Project.

Signature

ANNEXURE - R
(see Para 13.8)

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

Dated 12th August, 2022

OFFICE MEMORANDUM

Subject:- Receipt Budget of Central/States Externally Aided Projects (EAPs).

The concerned administrative ministries or departments are required to make provision of funds under the relevant head of accounts as "Externally Aided Component" in their Detailed Demands for Grants for release of external aid amounts during the year to the respective Project Implementing Agencies (GFR 267).

In case of EAPs implemented by project implementing agencies of state governments; expenditure provisions are made in state government budgets as provided in GFR 268.

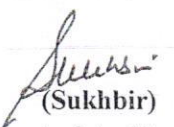
Since external funds are received in foreign currencies from the external funding agencies; a Receipt Budget; mirroring the "Externally Aided Component" in terms of loans/grants in cash is compiled by Aid Accounts & Audit division of Department of Economic Affairs. All the project implementing agencies of the central and state governments are required to submit the Revised Estimates and Budget Estimates of funds to be drawn from external funding agencies during the current (R.E.) and subsequent financial year (B.E.).

It has been noticed in the past that many PIAs fail to submit data for estimated external receipts to Aid Accounts & Audit division. This in turn results in under/over estimation of receipts in foreign currencies and creates problems in cash management and smooth fund flow. Sometimes even the transfer of disbursed external funds is delayed due to under estimation of provisions for transfer of funds to states through additional central assistance (ACA).

Aid Accounts and Audit division of the Department of Economic Affairs has launched a new website caaa.gov.in to provide for e-submission of claims and submission of estimated external receipts of loans/grants during the current and next financial year.

All the Project Implementing Agencies (PIAs) implementing the externally aided projects (EAPs) are requested to register on this website so that e-claims and RE/BE of external loans/grants cash receipts are submitted online. The RE/BE of loans/grants in cash from external funding agencies are to be submitted online between 1st October to 10th of October each year as an annual budget exercise.

For further clarifications please visit website caaa.gov.in.


(Sukhbir)
Controller Aid Accounts & Audit

Note: This OM is separate and replace/affect no other instruction of the Budget Circular.

To,

All Project Implementing Authorities (PIAs) implementing Externally Aided Projects.

Copy to:-

1. The Secretaries of all Ministries / Departments of Government of India.
2. All Chief Secretaries and Finance Secretaries of States.

(Continued)

3. Administrators, UTs.
4. The Financial Advisors of all Ministries / Departments of Government of India.
5. Additional Secretary (UT), MHA.
6. Additional Secretary (MBC), DEA.
7. JS (PF – States) Department of Expenditure.
8. Joint Secretaries Credit Divisions of DEA.


(Sukhbir)
Controller Aid Accounts & Audit

F. No. 1(18)-B(AC)/2017
Ministry of finance
Department of Economic Affairs
(Budget Division)

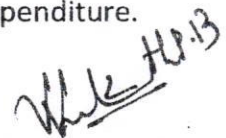
New Delhi
8th August, 2022
Room No. 68, North Block, New Delhi

Subject: Universal Implementation of Treasury Single Account (TSA) in all Autonomous Bodies (ABS)/ Implementing Agencies (IAs).

Continuing with the spirit of the Hon'ble Finance Minister's Budget Speech of 2021-22 regarding universal implementation of Treasury Single Account System (TSA) from 2021-22, it has been decided to further extend the scope of the TSA to include all the Autonomous Bodies (ABS)/Implementation Agencies (IAs) receiving funds amounting to more than ₹ 100 crore.

2. Controller General of Accounts is requested to immediately commence the process of capacity building and other pre-implementation activities in respect of the newly covered ABs and ensure that the system is implemented w.e.f. 1st October 2022.

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


(Vishnukanth PB)
Deputy Secretary (Budget)

Ms. Sonali Singh
Controller General of Accounts
Department of Expenditure

Copy to: Shri Sajjan Singh Yadav, Additional Secretary (PF-State), Department of Expenditure, Ministry of finance, North Block, New Delhi

F. No. 1(18)/PFMS/FCD/2021
Government of India
Ministry of Finance
Department of Expenditure

North Block, New Delhi
Dated : 9th March, 2022

OFFICE MEMORANDUM

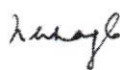
Subject: Revised procedure for flow of funds under Central Sector Schemes

In supersession of all previous orders issued by the Department of Expenditure, Ministry of Finance regarding release of funds under the Central Sector Schemes, the following procedure shall be followed w.e.f 1st April, 2022 by the Ministries/ Departments of Government of India for flow of funds under the Central Sector Schemes and monitoring utilization of funds released.

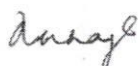
Model – 1 : Implementation through Treasury Single Account (TSA)

2. In case of Central Sector Schemes having annual outlay of more than Rs 500 crores and implemented without involvement of State agencies, it shall be mandatory to implement such schemes through the Treasury Single Account (TSA) model. This will ensure that the funds of these schemes are released "Just-In-Time" from the Consolidated Fund of India (CFI) to the beneficiaries/vendors. The Ministries/Departments may opt for Model-1 for other Central Sector Schemes too in consultation with RBI. For the schemes implemented through this model, the following procedure shall be followed by the Ministries/Departments:

- i. For each Central Sector Scheme, the concerned Ministry/Department will designate an Autonomous Body as the Central Nodal Agency (CNA) to implement the scheme.



- ii. If there are other agencies involved in implementation of the scheme down the ladder, which get funds from the CNA, these Implementing Agencies (IAs) will be notified as Sub-Agencies (SAs) of the CNA.
- iii. Each CNA will open an account with the Reserve Bank of India (RBI) in e-Kuber. Even in cases where CNA is already registered in the TSA module and has a bank account in e-Kuber for some other grant, it will open separate account in e-Kuber for funds to be provided under each Central Sector Scheme.
- iv. The SAs of every CNA will also open scheme-wise bank accounts with RBI in e-Kuber in line with the requirements of para (iii) above.
- v. The relevant details of all the accounts of the CNA and SAs opened with RBI shall be mapped in the TSA module of PFMS as per the extant guidelines on TSA.
- vi. In respect of funds of Central Sector Schemes, the CNA and SAs shall not open/operate/ park funds in any other bank account except under the provisions made in these guidelines.
- vii. RBI will function as the primary banker to the Ministries/ Departments in this regard without involvement of an agency bank.
- viii. All these accounts in RBI will be "Assignment Accounts". A limit up to which expenditure can be incurred by the CNA/ sub-agencies shall be assigned to these accounts from time to time by the Pay and Accounts Office (PAO) concerned through PFMS.
- ix. Assignment will be based on an expenditure sanction issued by the Programme Division (PD) and the bill preferred by the Drawing and Disbursing Officer (DDO). The e-format of the assignments and Sub-assignments shall have requisite details required for accounting and reconciliation of transactions. The e-Kuber bank account details of the CNA/SAs shall be incorporated in the sanction order.
- x. Consequent upon receipt of the sanction order for release of funds to the CNA alongwith bills from the Drawing and Disbursing Officer (DDO), the concerned



- Pay and Accounts Officers (PAOs) shall, through assignments, advise RBI, after exercising all necessary checks, to honour the payment instructions issued by the concerned CNA/SA up to the, "assigned limit" in the advice.
- xi. The PAO shall debit the concerned Head of Account for appropriation but not transfer the cash directly to the CNA. It shall be retained in an interim account in respect of the CNA listed under the parent Ministry/ Department in the public account.
 - xii. The assignments shall be uploaded on the TSA module and received electronically by the CNAs as per the existing protocols of TSA module. The CNA may issue e-Sub-assignments in PFMS against this assignment setting limits of expenditure for the SAs.
 - xiii. CNAs & SAs shall adhere to all due process while incurring expenditure from the assignment limit sanctioned through PFMS. CNAs shall also ensure that sufficient limit is available in the relevant account before issue of assignment to SAs.
 - xiv. The system will be digital and fully online on PFMS with no physical flow of assignments to RBI or expenditure by CNAs/SAs on assignment basis. The electronic file containing a unique sanction ID and necessary details of the sanction order will travel directly from PAO to RBI and concerned CNAs. RBI will maintain individual ledgers in respect of the accounts of the CNAs for watching the availability of assignment.
 - xv. PFMS Division in CGA will design requisite reports to enable all Program Division (PDs), Pay & Accounts Officers (PAOs), and other stakeholders to view details of sanction orders, summary and budget balance of assignments/sub-assignments, and expenditure details.
 - xvi. Ministries/ Departments administering the schemes concerned should strive to make realistic estimation of Budget under the Central Sector schemes and issue sanction orders according to actual requirements. The savings in the assignments should be anticipated well in advance particularly in the third quarter of

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- Financial Year and Ministries/Departments shall ensure suitable savings/surrenders are informed to Budget Division during the pre-budget meetings.
- xvii. Control of limits shall be at the Standard Object Head level.
 - xviii. Unutilized assignments will lapse to the Government at the close of the Financial Year as per the extant norms of Budget execution and will not be available to the CNAs /SAs for expenditure in the next financial year. In PFMS too, all e-assignments/e-sub assignments shall cease to exist after the close of financial years and shall be flushed out from the system as per the current practice in TSA module.
 - xix. In respect of some transactions like payment of TDS, Income Tax and GST, Opening of Letter of Credit in favour of foreign suppliers, scholarships to foreign students not having account in India, and payment of salaries of the month of March to be paid in 1st week of April, CNAs/SAs may utilize the services of their existing account at commercial banks. They may transfer funds "just in time" to the extent required for meeting such transactions. However, in no case the money transferred under this provision will be parked in a Commercial Bank beyond a period of two weeks.
 - xx. Unutilized amount of past releases under the scheme available in the bank account of CNA & SAs shall be deposited in the Consolidated Fund of India.

Model – 2: Implementation through scheduled commercial banks

3. In case of Central Sector Schemes having (a) annual outlay of less than Rs 500 crores or (b) the schemes are being implemented by agencies of the State Governments exclusively or in addition to the central agencies or (c) other schemes not covered in Model-I, the following procedure will be followed by the Ministries/ Departments :

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- (i) Every Ministry/ Department will designate a Central Nodal Agency (CNA) for implementing each Central Sector Scheme. The CNA will open a Central Nodal Account for each Central Sector Scheme in a scheduled commercial bank authorized to conduct Government business by the Ministry/ Department concerned.
- (ii) Implementing Agencies (IAs) down the ladder will be designated as Sub-Agencies (SAs). The SAs will use the CNA's accounts with clearly defined drawing limits set for that account. However, depending upon operational requirements, zero balance subsidiary accounts for each scheme may also be opened by the SAs.
- (iii) All zero balance subsidiary accounts will have allocated drawing limits to be decided by the CNA concerned from time to time and will draw on real time basis from the Central Nodal Account of the scheme as and when payments are to be made to beneficiaries, vendors etc. The available drawing limit will get reduced by the extent of utilization.
- (iv) For seamless management of funds, the main account and all zero balance subsidiary accounts should be maintained with the same bank. However, Ministry/ Department may choose different banks for opening Central Nodal Accounts of different Central Sector Schemes.
- (v) Only banks having a robust IT system and adequate branch network should be chosen for opening Central Nodal Account and the zero balance accounts of SAs of each Central Sector Scheme. The bank chosen should have the facility to open the required number of subsidiary zero balance accounts and a robust MIS for handling accounting and reconciliation at each level. The bank should also provide necessary reports and a user-friendly dashboard to officers at various levels to monitor utilization of funds by SAs.
- (vi) The bank's software system should be able to monitor the drawing limits of the SAs who should be able to draw funds on real time basis from the CNA's account as and when payments are to be made. The selected bank should ensure

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proper training and capacity building of branch managers and other staff for smooth operation of these accounts.

- (vii) Ministries/ Departments will release the scheme funds for each Central Sector Scheme to the account of CNA concerned strictly on the basis of requirement, keeping in view the balance funds of the scheme available with the CNA as per PFMS or scheme-specific portals fully integrated with PFMS in consonance with Rule 232(v) and 230(vii) of the General Financial Rules, 2017.
- (viii) The Ministries/ Departments and the CNAs shall ensure that the interest earned from the funds released is mandatorily remitted to the Consolidated Fund of India in terms of Rule 230(8) of GFR, 2017. The interest component shall be distinctly reflected in the MIS provided by the banks.
- (ix) The Ministries/ Departments shall release the funds as far as possible in 'Just-In-Time' manner keeping the float in CNAs account to the minimum possible and shall in no case release more than 25% of the amount earmarked for the scheme in a financial year at a time. Additional funds (not more than 25% at a time) will be released only upon utilization of at least 75% of the funds released earlier and in compliance with the conditions of previous sanction.
- (x) For administrative convenience and efficiency the Program Division may obtain approval of the competent authority and concurrence of the Financial Advisor for more than 25% at a time. But release of funds shall not exceed 25% in one instalment.
- (xi) After opening of Central Nodal Account of the scheme and before opening zero balance subsidiary account of SAs or assigning them drawing rights from CNA's account, the SAs at all levels shall return all unspent amounts of the scheme lying in their accounts to the Central Nodal Account of the CNA.
- (xii) It will be the responsibility of the Ministry/ Department concerned to ensure that the entire unspent amount of the scheme is returned by all the SAs to the Central Nodal Account of the CNA concerned before releasing funds to CNAs.

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- (xiii) Ministries/ Departments will ensure that releases under all Central Sector Schemes are made strictly as per the actual requirement on the ground, without resulting in any material float with the implementing agencies at any level.
- (xiv) Ministry/ Department will register the CNAs and all SAs on PFMS and use the unique PFMS ID assigned to the CNA and SAs for making all payments to them. Bank accounts of the CNAs, SAs, vendors and other organisations receiving funds will also be mapped in PFMS.
- (xv) Payments will be made from the zero balance subsidiary accounts up to the drawing limit assigned to such accounts from time to time. Transactions in each Subsidiary Account will be settled with the Central Nodal Account daily through the core banking solution (CBS) on the basis of payments made during the day.
- (xvi) CNAs and SAs will mandatorily use the EAT module of PFMS or integrate their systems with the PFMS to ensure that information on PFMS is updated by each SA at least once every day.
- (xvii) CNAs will keep all the funds received in the Central Nodal Account only and shall not transfer the funds to any other account or not divert the same to Fixed Deposits/ Flexi-Account/ Multi-Option Deposit Account/ Corporate Liquid Term Deposit (CLTD) account etc. The funds released to CNA shall not be parked in bank account of any other agency.
- (xviii) Release of funds by the Ministries/ Departments towards the end of the financial year should be avoided to prevent accumulation of unspent balances with CNAs.

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

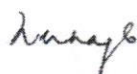
5. Secretaries are requested to, and Financial Advisors of Ministries/ Departments shall, undertake monthly review of strict implementation of these guidelines, opening of

accounts in RBI, issue of authorization or release of funds to the CNA, utilization of funds by CNAs and IAs and outputs/ outcomes vis-a-vis the targets of each Central Sector Scheme.

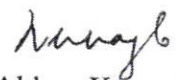
6. Gradually, schemes in Model-2 are expected to move to Model-1 depending on readiness of RBI and Ministries for which necessary orders will be issued separately by the Department of Expenditure.

7. The following categories of Central Sector Schemes will be exempted from following these guidelines and may continue in existing mode:

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



8. In cases where there is no Central Autonomous Body in a Ministry/Department or where the Ministry/Department wishes to implement the scheme directly through State Government agencies, such State Government agency will be designated as CNA. However, there shall not be more than one CNA per State. The funds in such cases will be released by the Ministry/Department to the CNA directly and not through state treasury
9. An illustrative list of roles and responsibilities of CNAs is given in Annexure-I.
10. This issues with the approval of Finance Secretary & Secretary (Expenditure).


 (Abhay Kumar)
 Director
 Tel. No. 24360647

To

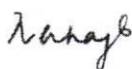
1. Secretaries of all Ministries/Departments of Government of India
2. Chief General Manager, Reserve Bank of India, Department of Government and Bank Accounts
3. Controller General of Accounts, Department of Expenditure, INA, New Delhi
4. Financial Advisers of all Ministries/Departments of Government of India
5. Additional CGA (PFMS), O/o CGA with the request to take immediate steps for carrying out necessary change in PFMS and designing requisite reports.
6. Additional CGA (GBA), O/o CGA with the request to take necessary steps to implement model 1 of the Guidelines.
7. All Principal CCAs/CCAs of Ministries/Departments

Copy to:

1. Chief Secretaries of all States/Union Territories
2. Principal Secretary Finance of all States/Union Territories

Copy for information:

1. PSO to Secretary (Expenditure)
2. PSO to Special Secretary (Pers.)
3. Sr. PPS to AS (PFC-II)
4. Sr. PPS to AS (PF-S)



Role and Responsibilities of CNA
Modified Fund Flow Guidelines for Central Sector Schemes

1. Model 1 – Treasury Single Account (TSA) Model

- a. Open Account with RBI in e-Kuber for each scheme under which it receives grant
- b. Mandatorily use TSA Module of PFMS
- c. Map the RBI Account details in TSA Module of PFMS
- d. Receive (electronically in TSA Module) the assignment done by the PAO
- e. Approve the account and scheme mapping of sub-Agencies at Level 1
- f. Issue e-Sub-assignments against the assignment setting limits of expenditure for the sub-Agencies
- g. Ensure funds are not transferred/parked in any other account except as per the guidelines
- h. Process payments by adhering to due process
- i. If existing accounts with commercial banks is to be used for specified purposes in the guidelines (such as payment of TDS, IT and GST, opening of LoC for foreign suppliers etc.), funds shall be transferred just-in-time and, in no case, parked beyond two weeks.
- j. All such unutilized funds (as above) shall be deposited back to the Consolidated Fund of India.

2. Model 2 – through Scheduled Commercial Banks (SCBs)

- a. Open Account with a SCB authorized to do Government business, for each scheme under which it receives grant
- b. Mandatorily use REAT Module of PFMS or integrate own IT system with PFMS for exchange of information (contact PFMS Rollout for details)
- c. Approve the account and scheme mapping of sub-Agencies at Level 1
- d. Approve the scheme mapping of all sub-Agencies using the CNA's Account

Handwritten signature

- e. Allocate limits for Level 1 sub-Agencies and all other sub-Agencies using the Central Nodal Account
- f. Ensure funds are not transferred/parked in any other account of any Agency
- g. Submit UCs after utilization of the funds that were transferred in the Central Nodal Account
- h. Ensure that interest earned from the funds released is remitted to the Consolidated Fund of India

3. One time activity –

- a. Ensure refund of unspent balance of lower level Agencies to the Central Nodal Account. This is needed after opening of the Central Nodal Account and other Zero Balance Subsidiary Accounts, and prior to assigning the drawing rights to sub-Agencies.

h. mayle

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

North Block, New Delhi
Dated 6th July, 2022

OFFICE MEMORANDUM

Subject: **Standardisation of Object Heads of Classification.**

The undersigned is directed to say that the matter regarding standardisation/rationalisation of Object Heads (Rule 8 of DFPRs) has been under consideration of the Government for some time. The Rule 8 along with its Annexure which contains revised list of Object Heads has been worked out in consultation with Budget Division/CGA and concurred by C&AG.

2. A draft Notification consisting of final version of Rule 8 along with its annexure containing the revised list of Object Heads are enclosed. This has been approved by FM. It is requested that the same may be perused for comments, if any, before the same is sent to Legislative Department for vetting. It is also requested to indicate the date for operationalizing the new heads.

3. While revising the Primary Units of Appropriation in 1994, it was mentioned that the question of extending the revised Object Heads of Classification to Defence Services estimates and Railways will be taken up separately. Till then the Object Heads presently in use by these Ministries will be followed. It may kindly be indicated whether similar exemption to any Ministry/Department is to be made.

(S. Naganathan)
Dy. Secretary, E.II(A)

Joint Secretary (Budget), Department of Economic Affairs
Controller General of Accounts



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{To be published in the Gazette of India, Part II, Section (3), Sub-Section (ii)}

Government of India
Ministry of Finance
Department of Expenditure

New Delhi, the.....July 2022

NOTIFICATION

S.O. In pursuance of clause (3) of Article 77 of the Constitution of India, the President is hereby makes the following rules further to amend the Delegation of Financial Power Rules, 1978, namely:-

1. (i) These rules may be called the Delegation of Financial Powers (Amendment) Rules, 2022.
- (ii) They shall come into force w.e.f.
2. In the Delegation of Financial Power Rules, 1978, hereinafter referred to as the Principal Rules, for Rule 8, the following rule shall be substituted, namely

“8. Primary Units of Appropriation

- (1) A Grant or Appropriation for charged expenditure is distributed by Standard Object Heads under which it shall be accounted for. Each such standard Object Head, against which the provision for expenditure appears, constitutes a Primary Unit of Appropriation. The Primary Unit may include provision for both voted and charged expenditure and in that case the amount of each is shown separately.
- 2) Primary Units of Appropriation or Standard Object Heads are listed out in **Annexure I** to these Rules.
- 3) The Finance Ministry may add to the primary units specified in sub-rule(2) any other primary unit or prescribe an entirely different set of such units.
- 4) Departments of Government of India may keep in view the following directions with regard to the numeric codification for preparation of the Detailed Demand for Grants :-
 - (i) The number of tiers of classification in the Detailed Demands for Gants will be the standard six tiers indicated as under:-

a.	Major Head	-4 digits(Function)
b.	Sub-Major Head	-2 digits(Sub-function)
c.	Minor Head	-3 digits(Progamme)
d.	Sub-Head	-2 digits(Scheme)

e.	Detailed Head	-2 digits(Sub-Scheme)
f.	Object Head	-2 digits(Primary Unit of Appropriation or Object Head)

(ii) Standard code numbers assigned to the Major, Sub-Major and the Minor Heads indicated in the List of Major and Minor Heads of Account for the Union and States shall be followed in the Detailed Demands for Grants.

(iii) Primary Units of Appropriation or Standard Object Heads as prescribed by the Finance Ministry, Department of Expenditure shall be adhered to.

(iv) The numeric codes assigned by the Controller General of Accounts shall be followed for Sub Heads and Detailed Heads.

(v) The distinction between Revenue and Capital Expenditure will continue to be as defined in Government Accounting Rules, 1990 and General Financial Rules 2017.

(vi) The Standard Object Heads, listed and defined in Annexure 1 are prescribed after obtaining the advice of the Comptroller and Auditor General of India in terms of Article 150 of the Constitution of India.

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Annexure I (Refer to Rule 8)

Table 1

Sl.No	Proposed Code	Proposed Object heads	Description/Definitions
(A) Revenue Expenditure			
Object Class I, Compensation to Employees			
1	01	Salaries	It will include pay of the Government employees as defined under FR 9(21), Honorarium and stipend to interns. It will also include expenditure on emoluments and allowances of Heads of States and other high dignitaries including Sumptuary Allowance, salary payable to the staff of Departmental Canteens and leave encashment on LTC.
2	02	Wages	It will include wages of Labourers and of Staff at present paid out of contingencies.
3	05	Rewards	It will include rewards under a scheme given to the Government employees in addition to their pay and allowances and Bonus.
4	06	Medical Treatment	It will include amount paid towards medical reimbursements /treatment of the Government employees/ Pensioners.
5	07	Allowances	It will include as applicable the Dearness Allowance, House Rent Allowance, Transport Allowance, Foreign Allowance, Non Practising Allowance, Deputation (Duty) Allowance, Personal Pay, Family Planning Allowance, Special Compensatory (Hill Areas) Allowance, Tribal Area Allowance, Hard Area Allowance, Headquarter Allowance, Overtime Allowance, Children Education Allowance, Reimbursement of Tuition Fee, Ration Allowance, Cost of Ration given in cash, Constituency Allowance, Uniform and Clothing Allowance, Entertainment Allowance, Project Allowance, Special Compensatory (Remote Locality) Allowance, Bad Climate Allowance, Washing Allowance, Special (Duty) Allowance, Night Duty Allowance, Risk Allowance, Sunderban Allowance, Cash Handling Allowance, Caretaking Allowance, Split Duty Allowance and any other allowance in addition to above which is payable to the Government employees in addition to their pay.
6	08	Leave Travel Concession	It will include Air/Rail/Bus Fare/fare of any other mode of transport entitled under LTC Rule.
7	09	Training Expenses	It will include expenses/ fees paid to the training institutes and other contingent expenses for participating in the training/ workshops.
Object Class II-Social Security of Employees			
8	04	Pensionary Charges	It will include all pensionary benefits including payment of pensions and gratuity in all forms to the Government employees, Members of Parliament, Freedom Fighters etc. It will include contributions to service funds and contributory provident funds and payment of leave encashment at the time of retirement/death, termination of service etc. It will also include Government's Contribution payable under National Pension System(NPS) for Government employees. This will, however, not include social security expenditure such as old age pension.

Sr.No	Proposed Code	Proposed Object heads	Description/Definitions
Object Class III- Goods & Services			
9	11	Domestic Travel Expenses	It will include travel expenses on official tours and transfers of the Government employees within India. This will also include expenditure on TA/ DA to Non-Official Members on account of travel in India. It will also include transfer TA payable to pensioners at the time of retirement.
10	12	Foreign Travel Expenses	It will include expenses on official tours and transfers of the Government employees outside India. This will also include expenditure on TA/ DA to Non-Official Members going on official tour abroad.
11	13	Office Expenses	It will include all recurring and non-recurring contingent expenses incurred for the maintenance of office establishment such as, Stationery, Postage Charges, Courier Charges, Telephone Charges, Internet Charges, Cable Connection Charges, Electricity Charges, Water Charges, Service Agreements, Security, expenditure relating to outsourced Office Attendants, Office Assistants/Data Entry Operators(DEO), House-keeping, Liveries/Uniforms, hot and cold weather charges, Pest Control, Refreshment, Books and Periodicals, Hospitality Expenses including entertainment of foreign delegates, Gifts and souvenirs and Conferences/ Seminars/Workshops/Meetings convened by office including all related expenses on study material/ kits, refreshments, study tours etc. It will also include purchase of Office Equipment, Furniture and Fixtures not exceeding the threshold limit as decided by the Government from time to time. The Office Equipment and Furniture & Fixtures exceeding the threshold limit as decided by the Government from time to time should be classified as 'Capital' expenditure under the relevant object head 'Machinery and Equipment' and 'Furniture and Fixtures'. Purchase of vehicles, however, irrespective of its usage (office or otherwise) should be classified as 'Capital' expenditure under the relevant capital object head 'Motor Vehicles'.
12	14	Rent, Rates and Taxes for Land and Buildings	It will include expenditure on rent for buildings (non-residential / residential /structures other than buildings), municipal rates and taxes and lease charges for rented land and buildings, the ownership of which is not transferable to Government. However, lease charges for land and buildings, the ownership of which is transferable to Government, will be classified as 'Capital' expenditure under the relevant object heads 'Land' and 'Buildings and Structures'.
13	15	Royalty	It will include expenses on royalties on Patents, Designs, Trademarks, print, publishing, music etc.
14	16	Printing and Publication	It will include expenses on printing of valuables, forms, stationery, office codes, manuals and other documents, newspaper and magazines including e-books, e-magazines etc but exclude expenses on printing of publicity material which shall be classified under Advertising and Publicity
15	18	Rent for others	It will include expenses on rent for equipment and other various items like Office Equipment, Transport, Computer and Ancillary Equipment, Communication Equipment, Air-conditioning, Heating and Refrigerating Equipment, Security Equipment, Broadcasting and Recording Equipment, Construction Equipment, Agricultural Equipment, Horticultural Equipment, Medical Equipment, Furniture and Fixtures. It will also include lease charges for equipment and other items, the ownership of which is not transferable to Government. However, lease charges for equipment and other items, the ownership of which is transferable to Government will be classified as 'Capital' expenditure under the relevant object heads.
16	19	Digital Equipment	It will include expenses to be classified as Revenue Expenditure on procurement/ development of hardware's and software's where the cost of individual item does not exceed the threshold limit as decided by the Government from time to time. The threshold limit will, however, not apply to the consumables like toner and cartridge for printer i.e. these shall be classified under Revenue expenditure.

S. No.	Proposed Code	Proposed Object heads	Description/Definitions
17	21	Materials and Supplies	It will include expenses on various kinds of supplies, materials and stores etc. such as., Medical Supplies, Educational Supplies, Agricultural Supplies, Livestock Supplies, Cleaning Materials, , Hospital Drugs and Medicines, Veterinary Drugs, Chemicals and Fertilizers, Lab Supplies, Spare Parts, Clothing and Tentage.
18	22	Arms and Ammunition	It will include revenue expenditure on Arms and Ammunitions on Police and other Para-establishments.
19	23	Cost of Ration	It will include expenditure on procurement of ration provided to personnel and Central Armed Police Forces.
20	24	Fuels and Lubricants	It will include expenditure on Petrol, Oil, Lubricants and other fuels like CNG, Diesel etc. of vehicles.
21	26	Advertising and Publicity	It will include expenses including commission to agents for sale and printing of publicity material on advertising & publicity through various media such as Print Media, TV Media/ Internet/mobile network/other Audio-Visual Publicity/fairs & Exhibition.
22	27	Minor civil and electric Works	It will include expenditure on repairs and maintenance of minor civil and electrical works of office Buildings, Residential Buildings, other buildings.
23	28	Professional Services	It will include expenses on engagement of Professionals, Consultants, Artists, Banks etc. for providing services to the Government which include Legal Services, Consultancy Fees, Audit Fees, Teaching and Training Fees, Payments to Artists, Remunerations to question setters/invigilators/guest speakers, Payments to other departments for services rendered.
24	29	Repair and Maintenance	It will include expenses on repair and maintenance of equipment such as Machinery and Equipment, Office Equipment, Equipment for other functional use, Digital Equipment for office use, Digital Equipment for functional use, Furniture & Fixtures for office, Furniture & Fixtures for other functional use, vehicles (including Motor vehicles and Non motor vehicles like Bicycle, Rickshaw, Carts, Trolleys and Boat etc. for office /functional use), Infrastructural Assets (It will include expenses on preventive , operating maintenance of Infrastructural assets other than minor civil and electrical works like lines, bridges, rolling stocks of railways, roads, highways, ports, ships, aircrafts, helicopters, radars, hovercrafts, airports or other infrastructures), Tools and Plants, Arms and Ammunitions etc. but exclude expenditure on Upgradation, midlife rehabilitation, retrofitting and/or reconditioning.
25	39	Bank and Agency charges	It will include Bank Service Charges, Agency Charges, MDR Charges, Direct Benefit Transfer charges to Banks and any other charges for convenience fee performing monitory transactions.
26	40	Awards and Prizes	It will include expenses on awards and prizes given by the Government to the eminent persons and organisations.
Object Class IV- Aid and Assistance			
27	31	Grants-in-aid - General	It will include Grants-in-aid released for payments other than salaries and creation of capital assets.

Sr.No	Proposed Code	Proposed Object heads	Description/Definitions
28	32	Contribution	It will include the contributions made to International or National organisations related to membership. This will not include transfers made to Autonomous bodies/PSUs/PSBs for Corpus Funds
29	33	Subsidies	It will include subsidies released under various schemes of the Government.
30	34	Scholarships	It will include the amount of scholarship released to various institutions/organisations/beneficiaries/individuals.
31	35	Grants for creation of Capital Assets	It will include Grants-in-aid released for payment for creation of capital assets. It will also include Viability Gap Funding (Expenditure on the projects run under Viability Gap Funding Scheme).
32	36	Grants-in-aid - Salaries	It will include Grants-in-aid released for payment of salaries.
33	37	Aid Material and Equipment	It will include value of aid material and equipment transferred to Ministries Departments/other Governments/ organisations. It will also include Grants given in kind to grantee bodies.

Object Class V-Misc. Revenue Expenditure

34	41	Secret Service Expenditure	It will include expenses on secret services.
35	44	Loss in Exchange	It will include the loss due to difference in the rate of exchange of foreign currency in Indian rupees. The loss due to difference in the rate of exchange at the time of receipts loans from foreign resources and repayment thereof shall also be debited under this object head.
36	45	Interest Payments	It will include payment of interest on capital and discount on loans.
37	49	Other Revenue expenditure	It will include payment out of discretionary grant, other discounts, fees and fines, custom duty compensation, commitment charges, notional value of Gifts etc. Any other expenditure which cannot be classified under any of these specified object heads will be debited to this head. It will also include expenditure in respect of schemes, sub-schemes/ organisations not elsewhere classified.

(B) Capital Expenditure (Assets)

Object Class-VI-Non-Financial Assets (Fixed & Intangible Assets)

38	51	Motor Vehicles	It will include procurement of motor vehicles on road like buses, cars, trucks, motorcycles, irrespective of their usage.
39	52	Machinery and Equipment	It will include procurement of machinery and equipment (other than motor vehicles and ICT equipment), electrical and electronic equipment, medical appliances, precision and optical instruments, watches and clocks, musical instruments and sports goods etc.
40	71	Information, Computer, Telecommunications (ICT) equipment	It will include procurement of information, computer, telecommunications (ICT) equipment i.e., Computer hardware and telecommunications devices (Computer/laptops, projectors etc.) and computer software exceeding the threshold limit, electromagnetic spectrum which is used in the transmission of sound, data and television.
41	72	Buildings and Structures	It will include Office Buildings, Residential Buildings, Other Buildings and Structures like hospitals, laboratories, auditorium, light houses, shelters etc., Public Monuments like statues, fountains established at public places, and land improvement.

Sr. No.	Proposed Code	Proposed Object heads	Description/Definitions
42	73	Infrastructural Assets	It will include procurement of infrastructural assets such as Roads, Bridges, Tunnels, irrigation projects, Power Projects, Sports Infrastructure, Water and Sewage Projects, Railway assets, Ships, Ports, Satellites, Satellite Launch Vehicles, Airports, Aircrafts, motor boats, railway locomotives and rolling stock, Other Infrastructural Projects (include cable lines, sewage systems, rain water harvesting, solar systems, telecom towers, Transmission lines and electricity towers etc).
43	74	Furniture & Fixtures	It will include expenditure on purchase of furniture and fixture exceeding threshold limit for office use and functional use
44	75	Arms and Ammunitions (Capital)	It will include procurement of arms and ammunitions of capital nature.
45	76	Upgradation/ Procurement of Heritage Assets and n.e.c.	It will include rehabilitation, overhaul, retrofitting of Heritage Asset recognised and recorded in the Asset Register at the nominal value of Rs. 1/- and upgradation 'not elsewhere classified'. It will also include expenditure on procurement of items of Fine Art and of Cultural and Archaeological importance.
46	77	Other Fixed Assets	It will include procurement of other fixed assets like Library Books and Publications, trees, crops and plants, whose natural growth and regeneration is under the direct control, responsibility and management of institutional units, non-motor vehicles like bicycle, rickshaw, cart, trolleys, boat etc.
47	78	Land	It will include land consisting of the ground, including the soil covering and any associated surface waters (reservoirs, lakes, rivers and other inland waters over which ownership rights can be exercised).
48	79	Non-produced assets other than land	It will include mineral and energy reserves located on or below the surface of earth including deposits under the sea like oil, natural gas, coal, metallic ores including ferrous, nonferrous and precious metal ores), non-metallic mineral reserves (including stone quarries, clay and sand pits, chemical and fertilizer mineral deposits, and deposits of salt, quarts, gypsum, natural gem stones, asphalts, bitumen, and peat), water resources, plants that yield both once-only and repeat products over which ownership rights are enforced but for which natural growth or regeneration is not under the direct control, responsibility, and management of any institutional units e.g. virgin forests and fisheries that are commercially exploitable.
49	80	Intangible Assets	It will include expenditure on copy right, patents, goodwill, intellectual property etc.
Object Class VI- Financial Assets			
50	54	Investment	It will include investments made by the Government on Purchase of Shares and Equity, Investment in Securities, Investment in Fixed and Term Deposits, Other Investment.
51	55	Loans and Advances	It will include loans and advances given by the Government.
52	56	Repayment of borrowings	It will include repayment of borrowings by the Government.
53	57	Subscription	It will include subscriptions made by the Government of capital nature.
54	60	Other Capital expenditure	It will include all other capital expenditure which cannot be classified any of the above capital object head.
(C)-Accounting Adjustments			
Object Class VII-Accounting Adjustments			

Sr.No	Proposed Code	Proposed Object heads	Description/Definitions
55	43	Suspense	It will include the amount kept under suspense heads for want of complete details for adjustment under final head of account.
56	61	Depreciation	It will include depreciation charged on the assets by commercial departments.
57	62	Reserves	It will include the provisions of reserves.
58	63	Inter Account Transfers	It will be used for transfer of amount from one head to another
59	64	Writes Off of Losses	It will include write off of irrecoverable loans, trading losses.
60	69	Deduct Receipts	It will include amounts paid from the receipt heads by adjusting as reduction in receipts.
61	70	Deduct Recoveries	It will be operated to adjust the overpayments in reduction of expenditure.

Note : The expenditure on improvement/ upgradation of assets, which include rehabilitation, overhaul, retrofitting of assets and lease charges of land, buildings, equipment and other non-financial assets, the ownership of which is transferable to Government, will be booked under the object head class - Capital expenditure (Assets) against relevant assets.

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

(i)	Notification	No. SO. 1187,	dated 9.6.1979
(ii)	"	No. SO.2942,	dated 1.9.1979
(iii)	"	No. SO. 2611,	dated 4.10.1980.
(iv)	"	No. SO.2164	dated 15.8.1981
(v)	"	No. SO.2304,	dated 5.9.1981.
(vi)	"	No. SO.3073,	dated 4.9.1982.
(vii)	"	No. SO.4171,	dated 11.12.1982.
(viii)	"	No. SO.1314,	dated 26.2.1983
(ix)	"	No. SO.2502,	dated 4.8.1984
(x)	"	No. SO. 22,	dated 5.1.1985.
(xi)	"	No. SO.1958,	dated 11.5.1985.
(xii)	"	No. SO.3082,	dated 6.7.1985.
(xiii)	"	No. SO.3974,	dated 24.8.1985.
(xiv)	"	No. SO.5641,	dated 21.12.1985.
(xv)	"	No. SO.1548,	dated 19.4.1986.
(xvi)	"	No. SO.3183,	dated 20.9.1986.
(xvii)	"	No. SO. 3787,	dated 8.11.1986.
(xviii)	"	No. SO.2508,	dated 19.9.1987.
(xix)	"	No. SO.3092,	dated 7.11.1987.
(xx)	"	No. SO.3581,	dated 10.12.1988.
(xxi)	"	No. SO.641,	dated 17.3.1990.
(xxii)	"	No. SO.1469,	dated 26.5.1990.
(xxiii)	"	No. SO.2173,	dated 18.8.1990.
(xxiv)	"	No. SO.3033,	dated 17.11.1990.
(xxv)	"	No. SO.3414,	dated 22.12.1990.
(xxvi)	"	No. SO.534,	dated 28.2.1991.
(xxvii)	"	No. SO.2235,	dated 24.8.1991.
(xxviii)	"	No. SO.547(E)	dated 24.7.1992.
(xxix)	"	No. SO.466,	dated 13.3.1993.
(xxx)	"	No. SO.1292,	dated 12.6.1993.
(xxxi)	"	No. SO.685,	dated 12.3.1994.
(xxxii)	"	No. SO.1232,	dated 28.5.1994.
(xxxiii)	"	No. SO.1945,	dated 13.8.1994.
(xxxiv)	"	No. SO.2451,	dated 24.9.1994.
(xxxv)	"	No. SO.174,	dated 28.1.1995.
(xxxvi)	"	No. SO.670(E),	dated 30.9.1996.
(xxxvii)	"	No. SO.665(E),	dated 5.8.1998.
(xxxviii)	"	No. SO.1835	dated 19.9.1998.
(xxxix)	"	No. SO.2274,	dated 14.8.1999.
(xxxx)	"	No. SO.3054,	dated 23.10.1999.
(xxxxi)	"	No. SO.2946,	dated 3.11.2001.
(xxxxii)	"	No. SO.3661,	dated 23.11.2002.
(xxxxiii)	F.1(11)-E.II(A)/03 dated 16.09.2003		
(xxxxiv)	"	No.SO.1970	dated 14.7.2007
(xxxxv)	"	No.SO.1370	dated 29.5.2010
(xxxxvi)	"	No.SO.3624	dated 22.12.2012

(S. Naganathan)
Deputy Secretary to the Govt. of India.

(F.No. 01(16)/2016-E.II(A))

To

**The Manager
Government of India Press
Mayapur
New Delhi**

All Ministries/Departments of the Govt. of India etc.

Copy forwarded to:

C&AG (with usual number of spare copies).
Secretary, UPSC, New Delhi, etc., as per standard endorsement list.

(S. Naganathan)
Deputy Secretary to the Govt. of India.