

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

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North Block, New Delhi
Dated 01st April, 2024

OFFICE MEMORANDUM

Subject: Revised guidelines on financial Limits to be observed in determining cases relating to New Service (NS) / New Instrument of Service (NIS) – Amendment to Annexure-I of Appendix-3 of General Financial Rules 2017.

Attention is invited towards Annexure-I of Appendix-3 of General Financial Rules (GFR) 2017 regarding financial limit to be observed in determining cases relating to New Service/New Instrument of Service (NS/NIS) [Rule 63 of GFRs 2017].

2. In this regard, it is stated that Budget Division of Department of Economic Affairs vide their O.M. No. F.1(22)-B(AC)/2022 dated 23rd February, 2024 issued revised financial limits relating to NS/NIS and guidelines in supersession of their O.M. No. F.1(23)/B(AC)/2005 dated 25th May, 2006 so as to ensure uniformity, consistency, administrative efficiency and financial discipline by the Ministries/Departments.

3. Accordingly, it has been decided to amend the Annexure 1 to Appendix-3 of GFRs 2017 by replacing the O.M. dated 25th May 2006 with O.M. dated 23rd February, 2024 issued by Budget Division of Department of Economic Affairs as mentioned in the para above. A copy of the Budget Division of Department of Economic Affairs O.M. dated 23rd February, 2024 is attached herewith.

4. This issues with the approval of Competent Authority.



(Chandra Prakash Kushwaha)
Under Secretary to the Government of India

To

1. All Ministries/Departments of the Government of India,
2. Financial Advisers of all Ministries/Departments of Government of India

OFFICE MEMORANDUM

New Delhi, the 23rd February, 2024

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

In pursuance to the approval by the Public Accounts Committee, vide its One hundred third Report (Seventeenth Lok Sabha) (2023-24), on the proposal for revision of financial limits for determining the cases relating to 'New Service' (NS) / 'New Instrument of Service' (NIS) for re-appropriation of funds, the revised limits and guidelines are hereby conveyed in supersession of this Ministry's Office Memorandum No. F.1(23)-B(AC)/2005 dated 25th May 2006. The extant guidelines are being revised to ensure systemic uniformity, consistency, administrative efficiency and financial discipline by the Ministries/Departments.

2. **Definition of 'New Service'(NS) / 'New Instrument of Service' (NIS):**
 - (i) **'New Service':** As in Article 115(1)(a) of the Constitution of India, it refers to expenditure arising out of a new policy decision, not brought to the notice of Parliament earlier, including a new activity or a new form of investment.
 - (ii) **'New Instrument of Service':** It refers to relatively large expenditure arising out of important expansion of an existing activity.
3. **Applicability of 'New service' / 'New Instrument of Service':**
 - (i) The revised financial limits are attached as Annexure 'A'.
 - (ii) The limits shall be applicable to all ministries including Ministry of Railways, Ministry of Defence and Department of Post.
 - (iii) The nature of transactions under consideration for applicability of the financial limits have been aligned strictly with the 'object head of account'. It is treated as Primary Unit of Appropriation.
 - (iv) This means that the guidelines shall correspond to the original appropriation as available at the level of 15-digit numeric code in respect of civil ministries and/or final unit of appropriation as available in the Detailed Demand for Grants in respect of non-civil ministries, as the case may be.
 - (v) Definitions as indicated in Paragraph 2 above will be the guiding factor while making decision on the applicability of limits of New Service/New Instrument of Service.
4. While using these terms and applying the financial limits as indicated in the Annex, it needs to be noted that no expenditure can be incurred from the Consolidated Fund

of India on a 'New Service'/'New Instrument of Service' without prior approval of Parliament through supplementary demands for grants.

5. Where in an emergent case of 'New Service'/'New Instrument of Service' it is not possible to wait for prior approval of Parliament, the Contingency Fund of India can be drawn upon for meeting the expenditure pending its authorization by Parliament. Recourse to this arrangement should normally be taken only when Parliament is not in session. Such advances are required to be recouped to the Fund by obtaining a Supplementary Grant. However, when Parliament is in session, a Supplementary Grant should preferably be obtained before incurring any expenditure on a 'New Service'/'New Instrument of Service'. That is to say, recourse to Contingency Fund of India should be taken only in cases of extreme urgency. In such cases the following procedure recommended by the Sixth Lok Sabha Committee on Papers Laid on the Table in their 4th Report should be observed:

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

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

6. **Checks to be observed by the Ministries/Departments to ensure compliance of the provisions of this Office Memorandum are as under:**

- (i) **By Integrated Finance Division/Budget Unit:** A specific certificate should be recorded in each case involving augmentation of sanctioned provision on receipt of related proposals, to the effect that the proposed augmentation attracts/does not attract financial limits of 'New Service'/'New Instrument of Service';
- (ii) **By PAOs:** Each expenditure sanction to be examined by PAOs from the 'New Service'/'New Instrument of Service' angle keeping in view the financial limits indicated in the Annex;
- (iii) Where any doubt arises about the application of financial limits of 'New Service'/'New Instrument of Service', the PAO would seek decision from Financial Advisor of appropriate jurisdiction.

7. **Circumstances for obtaining Supplementary grants for expenditure qualifying as 'New Service'/'New Instrument of Service' and the reporting procedure thereof are as follows:**

- (i) If sufficient savings are available within the same section of the relevant grants for meeting additional expenditure to the extent mentioned in column 2 of the Annex A, re-appropriation can be made, subject to report to Parliament;

- (ii) Report to Parliament should ordinarily be made through the ensuing batch of Supplementary Demands for Grants, failing which by adding an Annex in the Detailed Demands of the Ministry/ Department for the ensuing year;
- (iii) A suitable write-up of such cases where possible, may also be made in the Notes on Demands for Grants of the Ministry/Department;
- (iv) Mere depiction of augmented provisions in the Revised Estimates included in the Demands for Grants will not be adequate to meet the requirement to incur expenditure. In cases where the financial limits of 'New Service'/ 'New Instrument of Service' are attracted, approval of Parliament may be obtained for incurring such expenditure through Supplementary Demands for Grants;
- (v) The provisions in the Vote on Account' are not intended to be used for expenditure on any 'New Service'. In cases of urgency, expenditure on a 'New Service' during Vote on Account period can, therefore, be incurred only by obtaining an advance from the Contingency Fund. Such advances will be resumed to the Contingency Fund on enactment of Appropriation Act in respect of expenditure for the whole year.

8. **Exceptions:**

- (i) Having regard to the volume and nature of Government transactions, it is not possible to list out all such cases which are not attracted by 'New Service'/ 'New Instrument of Service' limits. Broadly, expenditure on normal activities of Government (such as normal administrative expenditure including those resulting from re-organization of Ministries/ Departments, holding of conferences, seminars, exhibitions, surveys, feasibility studies, etc., assistance to foreign Governments, contributions to international bodies, and fulfilment of Government guarantee on its invocation) may not attract limits of 'New Service'/'New Instrument of Service';
- (ii) Transfers to State and Union Territory Governments are also exempt from these limits provided the scheme is not new;
- (iii) Further, these limits are applicable only to expenditure which is subject to Vote of Parliament.

9. For ease of understanding and guidance, 'Object Head-wise Matrix' of the financial limits is enclosed at **Annexure 'B'**. However, the definitions of NS/NIS and the limits prescribed by PAC shall be borne in mind while applying these limits.

10. **Doubtful cases:**

In case of disagreement between the Integrated Finance Wing and Pay and Accounts Office, the Ministry/ Department may send a self-contained communication to the Budget Division, Ministry of Finance, bringing out specific point(s) of doubt incorporating their Financial Adviser's views thereon. The decision taken by the Budget Division in the matter will be final.

11. **Conclusion:**


While agreeing to the revision of norms for re-appropriation of funds as annexed, the Public Accounts Committee in its One hundred and third Report (Seventeenth Lok Sabha) has concluded by stating as under:

'The Committee also expect the Financial Advisors of all the Ministries/Departments to ensure that no violation occur in implementation of the revised limits for 'New Service'/'New Instrument of Service'. It goes without saying that any slackness in complying with the same may be strictly dealt with.'

12. Department of Expenditure, Ministry of Finance, will issue further orders related to the amendments in provisions of Annexure I to Appendix 3 of the General Financial Rules 2017 consequent to the extant revision in the financial limits of 'New Service'/'New Instrument of Service'.

13. This issues with the approval of the Finance Secretary and Secretary Expenditure.

14. Hindi version will follow.


(Vishnukanth P.B.)
Director (Budget)

To

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

Copy forwarded for information to:

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


Dy. Director (Budget)

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

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

New Service (NS)

1. All new services [except for the new 'Works' under Capital section] shall be considered as 'New Service' as defined in Article 115 of the Constitution and shall accordingly need prior approval of the Parliament;
2. In case of services falling under the category of new works under Capital section (currently classified as Land/Building/Machine in line with Rule 8 of the Delegation of Financial Powers as amended through Ministry of Finance Gazette Notification dated 16.12.2022), the financial limits for the 'New Service' shall be as under:

Object Heads	Reporting Limit	Prior Approval of Parliament
1	2	3
1. Machinery & Equipment; 2. ICT Equipment; 3. Building and Structure; 4. Infrastructural Assets; 5. Arms and Ammunitions; and 6. Land	Above ₹ 50 crore but not exceeding ₹ 100 crore, subject to savings within same section of the Grant	Above ₹ 100 crore, subject to savings within same section of the Grant

New Instrument of Service (NIS)

3. The financial limits for the 'New Instrument of Service' shall be as under:

Object Heads	Reporting Limit	Prior Approval of Parliament
1.	2.	3.
1. Investment; 2. Loans and advances; 3. Subsidies; 4. Machinery and equipment; 5. ICT Equipment; 6. Building and Structures; 7. Infrastructure assets; 8. Arms and ammunitions 9. Land; 10. GIA Capex; 11. GIA General; 12. GIA Salary	upto 20% of the original appropriation* OR upto ₹ 100 crore whichever is higher [subject to savings within same section of the Grant]	Above 20% of the original appropriation (15-digit line item) OR Above ₹ 100 crore, whichever is higher [subject to savings within same section of the Grant]
All other Object Heads	Each case to be decided on merits (see para 2 & 3 of the OM No. 1(22)-B(AC)/2022 dated 23.02.2024)	

* refers to the 15-digit numeric code in respect of civil Ministries or final unit of appropriation available in the Detailed Demand for Grants in respect of non-Civil Ministries

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

Object Head- wise Matrix of the Financial Limits

Sl.No.	Category		New Service		New Instrument of Service		Remarks
	Object Code	Object Head	Reporting Limit	Prior Approval Limit	Reporting Limit	Prior Approval Limit	
1	01	Salaries	Exempted	Exempted	Exempted	Exempted	Falling within the concept of Normal Establishment Expenditure
2	02	Wages	Exempted	Exempted	Exempted	Exempted	Falling within the concept of Normal Establishment Expenditure
3	05	Rewards	Exempted	Exempted	Exempted	Exempted	Falling within the concept of Normal Establishment Expenditure
4	06	Medical Treatment	Exempted	Exempted	Exempted	Exempted	Falling within the concept of Normal Establishment Expenditure

Sl.No.	Object Code	Object Head	New Service		New Instrument of Service		Remarks
			Reporting Limit	Prior Approval Limit	Reporting Limit	Prior Approval Limit	
5	07	Allowances	Exempted	Exempted	Exempted	Exempted	Falling within the concept of Normal Establishment Expenditure
6	08	Leave Travel Concession	Exempted	Exempted	Exempted	Exempted	Falling within the concept of Normal Establishment Expenditure
7	09	Training Expenses	Exempted	Exempted	Exempted	Exempted	Falling within the concept of Normal Establishment Expenditure
8	04	Pensionary Charges	Exempted	Exempted	Exempted	Exempted	Falling within the concept of Normal Establishment Expenditure
9	11	Domestic Travel Expenses	Exempted	Exempted	Exempted	Exempted	Falling within the concept of Normal Establishment Expenditure

Annexure 'B' to the Ministry of Finance OM No. 1(22)-B(A/C)/2022 dated 23.02.2024

Sl.No.	Category		New Service		New Instrument of Service		Remarks
	Object Code	Object Head	Reporting Limit	Prior Approval Limit	Reporting Limit	Prior Approval Limit	
10	12	Foreign Travel Expenses	Exempted	Exempted	Exempted	Exempted	Falling within the concept of Normal Establishment Expenditure
11	13	Office Expenses	Exempted	Exempted	Exempted	Exempted	Falling within the concept of Normal Establishment Expenditure
12	14	Rent, Rates and Taxes for Land and Buildings	Exempted	Exempted	Exempted	Exempted	Falling within the concept of Normal Establishment Expenditure
13	15	Royalty	All cases	All cases	To be decided on merits	To be decided on merits	
14	16	Printing and Publication	All cases	All cases	To be decided on merits	To be decided on merits	
15	18	Rent for others	All cases	All cases	To be decided on merits	To be decided on merits	
16	19	Digital Equipment	All cases	All cases	To be decided on merits	To be decided on merits	
17	21	Materials and Supplies	Exempted	Exempted	Exempted	Exempted	Falling within the concept of Normal Establishment Expenditure

Annexure 'B' to the Ministry of Finance OM No. 1(22)-8(AC)/2022 dated 23.02.2024

Sl.No.	Object Code	Object Head	Category	New Service		New Instrument of Service		Remarks
				Reporting Limit	Prior Approval Limit	Reporting Limit	Prior Approval Limit	
18	22	Arms and Ammunitions	All cases		To be decided on merits			
19	23	Cost of Ration	Exempted		Exempted		Falling within the concept of Normal Establishment Expenditure	
20	24	Fuels and Lubricants	Exempted		Exempted		Falling within the concept of Normal Establishment Expenditure	
21	26	Advertising and Publicity	All cases		To be decided on merits			
22	27	Minor civil and electric works	Exempted		Exempted		Falling within the concept of Normal Establishment Expenditure	
23	28	Professional Services	All cases		To be decided on merits			
24	29	Repair and Maintenance	Exempted		Exempted		Falling within the concept of Normal Establishment Expenditure	

Annexure 'B' to the Ministry of Finance OM No. 1(22)-B(Ac)/2022 dated 23.02.2024

Sl.No.	Object Code	Category	Object Head	New Service		New Instrument of Service		Remarks
				Reporting Limit	Prior Approval Limit	Reporting Limit	Prior Approval Limit	
				Category	Category	Category	Category	
25	39	Bank and Agency Charges	Exempted	Exempted	Exempted	Exempted	Falling within the concept of Normal Establishment Expenditure	
26	40	Awards and Prizes	All cases		To be decided on merits			
27	31	Grants-in-aid – General	All cases		Upto 20% of original appropriation (15 digit line item) or Upto Rs 100 crore, whichever is higher, subject to savings within the same section of the grant	Above 20% of original appropriation (15 digit line item) or Above Rs 100 crore, whichever is higher, subject to savings within the same section of the grant		
28	32	Contribution	Exempted		Exempted	Exempted	Falling under existing exemption	

Sl.No.	Object Code	Object Head	New Service		New Instrument of Service		Remarks
			Reporting Limit Category	Prior Approval Limit Category	Reporting Limit Category	Prior Approval Limit Category	
29	33	Subsidies	All cases		Upto 20% of original appropriation (15 digit line item) or Upto Rs 100 crore, whichever is higher, subject to savings within the same section of the grant	Above 20% of original appropriation (15 digit line item) or Above Rs 100 crore, whichever is higher, subject to savings within the same section of the grant	
30	34	Scholarships	All cases		To be decided on merits		
31	35	Grants for creation of Capital Assets	All cases		Upto 20% of original appropriation (15 digit line item) or Upto Rs 100 crore, whichever is higher, subject to savings	Above 20% of original appropriation (15 digit line item) or Above Rs 100 crore, whichever is higher, subject to savings	

Annexure 'B' to the Ministry of Finance OM No. 1(22)-B(A)/2022 dated 23.02.2024

Sl.No.	Object Code	Category Object Head	New Service		New Instrument of Service		Remarks	
			Reporting Limit	Prior Approval Limit	Reporting Limit	Prior Approval Limit		
			Category	Category	Category	Category		
32	36	Grants-in-aid – Salaries	All cases		within the same section of the grant	Above 20% of original appropriation (15 digit line item) or Upto Rs 100 crore, whichever is higher, subject to savings within the same section of the grant	within the same section of the grant	
33	37	Aid Material and Equipment	All cases		To be decided on merits			
34	41	Secret Service Expenditure	All cases		To be decided on merits			
35	44	Loss in Exchange	Exempted		Exempted			Falling within the concept of Normal

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

Sl.No.	Object Code	Object Head	New Service		New Instrument of Service		Remarks	
			Reporting Limit Category	Prior Approval Limit Category	Reporting Limit Category	Prior Approval Limit Category		
36	45	Interest Payments	Exempted	Above ₹ 100 crore subject to savings within the same section of the grant	Exempted	Exempted	Charged Expenditure	
37	49	Other Revenue Expenditure	Exempted	Above ₹ 100 crore subject to savings within the same section of the grant	Exempted	Exempted	Falling within the concept of Normal Establishment Expenditure	
38	51	Motor Vehicles	All cases				To be decided on merits	
39	52	Machinery and Equipment	Above ₹ 50 crore but not exceeding ₹ 100 crore, subject to savings within the same section of the grant	Above ₹ 100 crore subject to savings within the same section of the grant	Upto 20% of original appropriation (15 digit line item) or Upto Rs 100 crore, whichever is higher, subject to savings within the same section of the grant	Above 20% of original appropriation (15 digit line item) or Above Rs 100 crore, whichever is higher, subject to savings within the same section of the grant		

Annexure 'B' to the Ministry of Finance OM No. 1(22)-B(Ac)/2022 dated 23.02.2024

Sl.No.	Object Code	Category	Object Head	New Service		New Instrument of Service		Remarks
				Reporting Limit	Prior Approval Limit	Reporting Limit	Prior Approval Limit	
				Category	Category	Category	Category	
40	71	Information, Computer, Telecommunications (ICT) equipment	Above ₹ 50 crore but not exceeding ₹ 100 crore, subject to savings within the same section of the grant	Above ₹ 100 crore subject to savings within the same section of the grant	Upto 20% of original appropriation (15 digit line item) or Upto Rs 100 crore, whichever is higher, subject to savings within the same section of the grant	Above 20% of original appropriation (15 digit line item) or Above Rs 100 crore, whichever is higher, subject to savings within the same section of the grant		
41	72	Buildings and Structures	Above ₹ 50 crore but not exceeding ₹ 100 crore, subject to savings within the same section of the grant	Above ₹ 100 crore subject to savings within the same section of the grant	Upto 20% of original appropriation (15 digit line item) or Upto Rs 100 crore, whichever is higher, subject to savings within the	Above 20% of original appropriation (15 digit line item) or Above Rs 100 crore, whichever is higher, subject to savings within the same		

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

Sl.No.	Object Code	Category	Object Head	New Service		New Instrument of Service		Remarks
				Reporting Limit	Prior Approval Limit	Reporting Limit	Prior Approval Limit	
42	73		Infrastructural Assets	Above ₹ 50 crore but not exceeding ₹ 100 crore, subject to savings within the same section of the grant	Above ₹ 100 crore subject to savings within the same section of the grant	Upto 20% of original appropriation (15 digit line item) or Upto Rs 100 crore, whichever is higher, subject to savings within the same section of the grant	Above 20% of original appropriation (15 digit line item) or Above Rs 100 crore, whichever is higher, subject to savings within the same section of the grant	
43	74		Furniture & Fixtures	All cases	All cases	To be decided on merits	To be decided on merits	

Category		New Service		New Instrument of Service		Remarks
		Reporting Limit	Prior Approval Limit	Reporting Limit	Prior Approval Limit	
Sl.No.	Object Code	Object Head	Category	Category	Category	Category
44	75	Arms and Ammunitions (Capital)	Above ₹ 50 crore but not exceeding ₹ 100 crore, subject to savings within the same section of the grant	Above ₹ 100 crore subject to savings within the same section of the grant	Upto 20% of original appropriation (15 digit line item) or Upto Rs 100 crore, whichever is higher, subject to savings within the same section of the grant	Above 20% of original appropriation (15 digit line item) or Above Rs 100 crore, whichever is higher, subject to savings within the same section of the grant
45	76	Upgradation Procurement of Heritage Assets and n.e.c. (not elsewhere classified)	All cases	All cases	To be decided on merits	
46	77	Other Fixed Assets	All cases	All cases	To be decided on merits	

Sl.No.	Object Code	Object Head	New Service		New Instrument of Service		Remarks
			Reporting Limit	Prior Approval Limit	Reporting Limit	Prior Approval Limit	
47	78	Land	Above ₹ 50 crore but not exceeding ₹ 100 crore, subject to savings within the same section of the grant	Above ₹ 100 crore subject to savings within the same section of the grant	Upto 20% of original appropriation (15 digit line item) or Upto Rs 100 crore, whichever is higher, subject to savings within the same section of the grant	Above 20% of original appropriation (15 digit line item) or Above Rs 100 crore, whichever is higher, subject to savings within the same section of the grant	
48	79	Non produced assets other than land	All cases	All cases	To be decided on merits	To be decided on merits	
49	80	Intangible Assets	All cases	All cases	To be decided on merits	To be decided on merits	
50	54	Investment	All cases	All cases	Upto 20% of original appropriation (15 digit line item) or Upto Rs 100 crore,	Above 20% of original appropriation (15 digit line item) or Above Rs 100 crore,	

Annexure 'B' to the Ministry of Finance OM No. 1(22)-B(Ac)/2022 dated 23.02.2024

Sl.No.	Category		New Service		New Instrument of Service		Remarks
	Object Code	Object Head	Reporting Limit	Prior Approval Limit	Reporting Limit	Prior Approval Limit	
			Category	Category	Category	Category	
51	55	Loans and Advances	All cases		whichever is higher, subject to savings within the same section of the grant	whichever is higher, subject to savings within the same section of the grant	
52	56	Repayment of borrowings	Exempted		Upto 20% of original appropriation (15 digit line item) or Upto Rs 100 crore, whichever is higher, subject to savings within the same section of the grant	Above 20% of original appropriation (15-digit line item) or Above Rs 100 crore, whichever is higher, subject to savings within the same section of the grant	
53	57	Subscription	All cases				Charged Expenditure

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

Sl.No.	Object Code	Object Head	New Service		New Instrument of Service		Remarks
			Reporting Limit	Prior Approval Limit	Reporting Limit	Prior Approval Limit	
54	60	Other Capital expenditure	All cases	All cases	To be decided on merits		
55	43	Suspense	Not Applicable		Not Applicable		Accounting Adjustments head
56	61	Depreciation	All cases	All cases	To be decided on merits		
57	62	Reserves	All cases	All cases	To be decided on merits		
58	63	Inter Account Transfers	All cases	All cases	To be decided on merits		
59	64	Writes Off of Losses	All cases	All cases	To be decided on merits		Accounting Adjustments head
60	69	Deduct Receipts	Not Applicable	Not Applicable	Not Applicable		Accounting Adjustments head
61	70	Deduct Recoveries	Not Applicable	Not Applicable	Not Applicable		Accounting Adjustments head