

MOST IMMEDIATE
Supplementary Demands

F. No. 4(25)-B(SD)/2023
Government of India
Ministry of Finance
Department of Economic Affairs
(Budget Division)

North Block, New Delhi
Dated 29th December, 2023

OFFICE MEMORANDUM

Subject: Proposals for Second and Final batch of Supplementary Demands for Grants, 2023-2024.

The second batch of Supplementary Demands for Grants for 2023-2024 is proposed to be placed before the Parliament in the ensuing Budget Session. Proposals from Ministries/Departments are invited for inclusion in the second Batch of Supplementary Demands for Grants 2023-24.

2. Ministries/Departments are advised to propose only following types of cases:

- a. Cases where advance from the Contingency Fund have been granted;
- b. Payments against Court decrees which cannot be postponed;
- c. Additional funds immediately required which can be met by re-appropriation of savings in the grant but require prior approval of Parliament under the New Service/New Instrument of Service Rules. In all cases where the savings are available within the same section (Revenue/Capital and Charged/Voted) of the grant, only token supplementary would be required. In cases where the savings are available in the Revenue/Capital section or *charged/voted* section and the expenditure is to be incurred in another section, full requirement would be proposed as a technical supplementary and the savings, against which the full amount is proposed in a different section, will be committed for surrender and will not be available for re-appropriation;
- d. Cases where Ministry of Finance has specifically advised to propose Supplementary Demand in the Budget Session; and
- e. Cases where excess expenditure has been allowed as per Appendix – 10 below Rule No.61 and 69 of GFRs, 2017.

3. The proposal for Supplementary Demand for Grants may be projected after a thorough and objective assessment of additional requirement of funds. While processing proposals for Supplementary Grants, the Grant controlling authority must invariably identify savings available within the Grant so that the infructuous or inflated Supplementary Demands are weeded out and the eventuality of surrender after obtaining Supplementary Grant is avoided. In cases where re-appropriations can be made without the requirement of Supplementary as per the extant provisions, no Supplementary proposal, including for a token amount, should be proposed. Such requirement may be met by re-appropriation of savings after obtaining approval of competent authority.

4. Attention is drawn to the Department of Expenditure's O.M. No. 12/21/E.Coord/ 2015 dated 17th July, 2015 regarding Excess Expenditure over Voted Grants, wherein, displeasure