

राकेश श्रीवास्तव  
सचिव  
Rakesh Srivastava  
Secretary



भारत सरकार  
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 : 23<sup>rd</sup> 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 24<sup>th</sup> 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](mailto:ashok.jaiswal@nic.in) with a copy to [mwcdgenderbudgeting@gmail.com](mailto: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)

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Block-14, CGO Complex,  
Lodhi Road, New Delhi.  
Dated: 27<sup>th</sup> 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](http://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](mailto: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.

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**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 31<sup>st</sup> March, 2016 and the guidelines for issue of bonus shares, buyback and splitting of shares shall be applicable from financial year starting 1<sup>st</sup> 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 26<sup>th</sup> 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 10<sup>th</sup> November 1995 and O.M. No. DPE/13(21)-Fin. Dated 25<sup>th</sup> 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 24<sup>th</sup> 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 23<sup>rd</sup> 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 5<sup>th</sup> 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 23<sup>rd</sup> 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".

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इन्दीवर पान्डेय, आई.ए.एस  
विशेष सचिव

**Indevar Pandey, IAS**

Special Secretary

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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

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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,  
8<sup>th</sup> September, 2017.

**OFFICE MEMORANDUM**

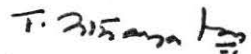
**Subject:** Decentralisation of budget provisions in respect of 'works expenditure' from the Demands for Grants of Ministry of Urban Development and reflecting them in the respective Demands for Grants of the Ministries/Departments concerned.

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 11)

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

...

New Delhi,  
 22<sup>nd</sup> 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 – F****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 13<sup>th</sup> 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 4<sup>th</sup> Report should be observed:

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

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

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

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

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

- (i) if sufficient savings are available within the same section of the relevant grants for meeting additional expenditure to the extent mentioned in column 2 of the annex, re-appropriation can be made, subject to report to Parliament,
- (ii) The Report to Parliament should ordinarily be made through the ensuing batch of Supplementary Demands for Grants, failing which by adding an Annex in the Detailed Demands of the Ministry/Department for the ensuing year.
- (iii) A suitable write-up of such cases where possible, may also be made in the Notes on Demands for Grants of the Ministry/Department.
- (iv) Mere depiction of augmented provisions in the Revised Estimates included in the Demands for Grants will not be adequate to meet the requirement to incur expenditure. In cases where the financial limits of 'New Service'/'New Instrument of Service' are attracted, approval of Parliament may be obtained for incurring such expenditure through supplementary demands for grants.
- (v) The provisions in the 'Vote on Account' are not intended to be used for expenditure on any 'New Service'. In cases of urgency, expenditure on a 'New Service' during Vote on Account period can, therefore, be incurred only by obtaining an advance from the Contingency Fund in the manner recommended by the Sixth Lok Sabha Committee on the Papers Laid on the Table already referred to in para 2(iv) of this OM. Such advances will be resumed to the Contingency Fund on enactment of Appropriation Act in respect of expenditure for the whole year.

**5. Exceptions:**

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

**6. Doubtful cases:**

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

**7. Conclusion:**

While agreeing to the revision of norms for re-appropriation of funds as annexed, the Public Accounts Committee in its twenty-third report (Fourteenth Lok Sabha) has concluded by stating as under:

"The committee also expects the Financial Advisors of the Ministries/Departments to ensure that there is no violation in implementation of the said revised norms for re-appropriation of funds and any slackness in complying with the said norms is strictly dealt with".

**8. Hindi version will follow.**

*Dakshita Das*  
(Dakshita Das)  
Director (Budget)

To,

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

*Copy forwarded for information to:*

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

*Dakshita Das*  
(Dakshita Das)  
Director (Budget)

**Annex to Ministry of Finance O.M. No. F.1(23)-B(AC)2005 dated 25.05.2006**

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

Nature of transaction	Limits upto which expenditure can be met by reappropriation of savings in a Grant subject to report to Parliament	Limits beyond which prior approval of Parliament is required for expenditure from the Consolidated Fund
1	2	3
<b>I. CAPITAL EXPENDITURE</b>		
<b>A. Departmental Undertakings</b>		
(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>B. Public Sector Companies/Corporations</b>		
(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.
<b>C. All bodies or authorities within the administrative control/management of Central Government or substantially financed by the Central Government.</b>		
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
<b>Note:</b> 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
<b>D. Expenditure on new Works (Land, Buildings and/or Machinery)</b>	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.
<b>II REVENUE EXPENDITURE</b>		
<b>E. Grants-in-aid to any body or authority</b>	...	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>		
<b>F. Subsidies</b>		
(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)
<b>G. Write off of Government loans</b>	Above Rs.50,000 but not exceeding Rs.1 lakh (individual cases)	Above Rs.1 lakh (individual cases)
<b>H. Other cases of Government expenditure</b>	Each case to be considered on merits.	
<b>I. Posts</b>  <b>Railways</b>  <b>Defence</b>	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-G  
(see Para 11)

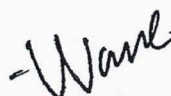
New Delhi,  
21.5.2012.

**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-H**  
(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)I2003 dated 26th April, 2005 may kindly be referred. It is re-iterated that while furnishing the information in prescribed format as required under the FRBM Rules, 2004, to this division, all 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 - I  
[see Para 2.5.12, 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.**

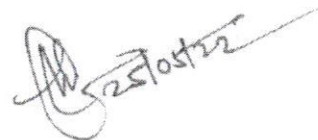
Attention of all Ministries/ Departments is invited to the cash management guidelines issued by this Ministry vide its OM F. No. 15 (39)-B (R)/2016 dated August 21, 2017.

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:**

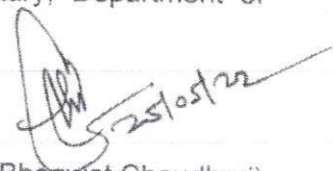
- a) Within the MEP/QEP, calendar of **releases of amounts between ₹ 500 crore to ₹2,000 crore** has to be prepared to enable tracking of expenditure and cash flows. The range of dates for such releases may be kept between 21<sup>st</sup> (or next working day if 21<sup>st</sup> is a holiday) and 25<sup>th</sup> (or next working day if 25<sup>th</sup> 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 17<sup>th</sup> (or next working day of 17<sup>th</sup> is a holiday) and 25<sup>th</sup> (or next working day if 25<sup>th</sup> 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 23<sup>rd</sup> March, 2022 and the OM of even no. dated 28<sup>th</sup> 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 9<sup>th</sup> 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 5<sup>th</sup> 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 5<sup>th</sup> 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 5<sup>th</sup> 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}

**To All the Secretaries of Government of India  
To All the Financial Advisors of all Ministries/Departments  
To the Cabinet Secretary  
To the Principal Secretary to the Prime Minister**

**Copy to: Shri Prashant Goyal, Joint Secretary (Budget), DEA, North Block, New Delhi**

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

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ANNEXURE-L  
 (see Para 5.4)

North Block, New Delhi  
 Dated the 5<sup>th</sup> April, 2018

**OFFICE MEMORANDUM**

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

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

**A. UTs with Legislature (Delhi and Puducherry)**

- (1) The procedure for project approval, funds flow and administration in UTs with Legislature will be similar to the procedure followed in respect of EAPs of State Governments.
- (2) Concerned UT Government will forward its proposal, duly approved at its competent level<sup>1</sup>, 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.

<sup>1</sup> By its Cabinet, if required.

- (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.



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

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North Block, New Delhi  
Dated: 8<sup>th</sup> December, 2020

OFFICE MEMORANDUM

**Subject: Continuation of schemes beyond 31<sup>st</sup> March, 2021 – instructions regarding.**

Reference is invited to this Department's OM No. 42(02)/PF-II/2014 dated 23<sup>rd</sup> February, 2017 on the subject of continuation of schemes beyond 12<sup>th</sup> 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 14<sup>th</sup> Finance Commission period came to an end on 31-03-2020; however, as the final report of the 15<sup>th</sup> Finance Commission was awaited at that time, DoE vide its OM No. 42(02)/PF-II/2014 dated 10<sup>th</sup> January, 2020 approved an interim extension to all ongoing schemes till 31-03-2021 or till the date of recommendations of 15<sup>th</sup> 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 schemes<sup>1</sup> 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 schemes<sup>2</sup>, 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 5<sup>th</sup> 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.

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<sup>1</sup> 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.

<sup>2</sup> 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 orders<sup>3</sup> 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.

<sup>3</sup> DoE's OM No.24(35)/PF-II/2012 dated 5<sup>th</sup> August, 2016 regarding Appraisal and Approval of Public Funded Schemes and Projects . NITI Aayog's OM No. O-11013/02/2015-CSS&CMC dated 17<sup>th</sup> 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 10<sup>th</sup> 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 15<sup>th</sup> 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 15<sup>th</sup> 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 14<sup>th</sup> 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



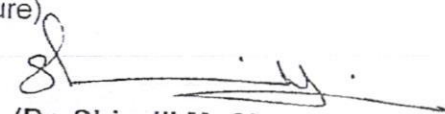
are duplicate or have become redundant or ineffective with passage of time. Before bringing the proposal for continuation of schemes, necessary rationalization of existing schemes should be ensured by administrative Ministries/ Departments. The Department of Expenditure reserves the right to merge, restructure 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 31<sup>st</sup> 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](mailto: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)

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)

F. No. 01(03)/PFC-I/2022  
Government of India  
Ministry of Finance  
Department of Expenditure  
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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 4<sup>th</sup> 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

*aj aishw*



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.

*Syaisw*



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.

*Syairah*



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## 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*  
8

No.66(13)/PFC-II/2022  
Government of India  
Ministry of Finance  
Department of Expenditure

\*\*\*\*\*

**ANNEXURE - O**  
**(see Para 3.5)**

North Block, New Delhi  
16<sup>th</sup> August, 2023

**OFFICE MEMORANDUM**

**Subject: - Implementation of Estimate Committed Liabilities (ECL) Module of UBIS portal-reg.**

Kind reference is invited to Department of Economic Affairs (DEA)'s OM No.17(3)-B/2022-UBIS/ECL dated 28.06.2022 wherein "*Ministries/Departments were requested to fill the year-wise committed financial liability for existing Centrally Sponsored Schemes/Central Sector Schemes/Projects etc. as approved by the competent financial authorities in the ECL module of UBIS portal*".

2. In view of the above, Ministries/Departments are requested to provide inputs on the following by 28<sup>th</sup> August, 2023: -

- Done*
- (i) In case of any scheme which has been approved by the Competent Authority and line entry for which has to be opened in the ECL module.
- (ii) In case of any scheme which has been approved by the Competent Authority and requires to be approved in the ECL module.
- Dir (Hk)*
- (iii) In case of any scheme which has been extended beyond its approved period or name of the Scheme has been changed, the same may be intimated to this Department.
- (iv) In case of any new scheme which is under process of requisite approval /formulation but will require funds in the FY 2024-25.



(v) In case of any issue other than stated in the above points, DoE may be intimated for the same.

3. Information in respect of the Schemes (Central Sector as well as Centrally Sponsored Schemes), as mentioned above, may be provided in the format attached at Annexure-I to the concerned nodal officers given at Annexure-II.

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

*H. Jaiswal*  
16/08/2023

(Hema Jaiswal)

Dy. Director General (PFC-II)

All the Secretaries to the Government of India

All Financial Advisors to the Ministries of Government of India

**Copy for information to: -**

1. Additional Secretary (PF-S), PF-States, D/o Expenditure
2. Additional Secretary (Budget Division), D/o Economic Affairs
3. Joint Secretary (PFC-I), PFC-I Division, D/o Expenditure
4. Joint Secretary (PFC-II), PFC-II Division, D/o Expenditure
5. E-office for internal circulation



**Annexure-I****Name of the Department:**

<b>S.No.</b>	<b>Name of the Scheme</b>	<b>Whether IPA of DoE obtained (Yes/No)</b>	<b>Competent Authority for approval (EFC/SFC/PIB/ DIB or Cabinet)</b>	<b>Total Outlay approved/ proposed (Rs. In Cr)</b>	<b>Approved duration of the Scheme</b>

**Annexure-II**

SI No	Officer's Name	Designation	Telephone No.	Office Address	Email Address	Ministry/Department
1.	Shri Vijay Kumar Sinha	JS (PFC-II)	23093819	Room No. 162, North Block	<a href="mailto:sinha.vijay@nic.in">sinha.vijay@nic.in</a>	<ul style="list-style-type: none"> <li>• M/o Communications [D/o of Posts, D/o Telecommunications]</li> <li>• M/o Culture</li> <li>• M/o Electronics &amp; Information Technology (Meity)</li> <li>• M/o Health &amp; Family Welfare [D/o Health &amp; Family Welfare, D/o Health Research / ICMR], Pharmaceuticals.</li> <li>• M/o Women &amp; Child Development</li> <li>• M/o Textiles</li> <li>• M/o Home Affairs</li> <li>• M/o Commerce &amp; Industry [ D/o Commerce, D/o Industrial Policy &amp; Promotion]</li> <li>• Department of Pharmaceuticals</li> <li>• M/o Heavy Industries [ D/o Heavy Industries ]</li> <li>• M/o AYUSH</li> <li>• M/o Law and Justice</li> </ul>
2.	Ms. Swayamprava Pani	Director (PFC-I)	23092668	Room No. 225C, North Block	<a href="mailto:swayamprava.pani@nic.in">swayamprava.pani@nic.in</a>	<ul style="list-style-type: none"> <li>• Ministry of External Affairs</li> <li>• Ministry of Environment, Forests &amp; Climate Change</li> <li>• M/o Finance [D/o Expenditure, D/o Economic Affairs, D/o Financial Services, D/o Revenue, D/o Investment &amp; Public Asset Management, D/o Public Enterprises]</li> </ul>

						<ul style="list-style-type: none"> <li>• Ministry of Information &amp; Broadcasting</li> <li>• Ministry of Panchayati Raj</li> <li>• Ministry of Rural Development(including Land Resources)</li> <li>• Ministry of Planning (NITI Aayog)</li> </ul>
3.	Shri L.K. Trivedi	Director (PFC-I)	23093315	Room No. 264C, North Block	<a href="mailto:lk.trivedi@nic.in">lk.trivedi@nic.in</a>	<ul style="list-style-type: none"> <li>• Ministry of Chemicals &amp; Fertilisers [D/o Chemicals &amp; Petrochemicals, D/o Fertilisers]</li> <li>• Railways &amp; Metro</li> <li>• Ministry of Road Transport &amp; Highways</li> <li>• Ministry of New &amp; Renewable Energy</li> <li>• Ministry of Petroleum &amp; Natural Gas</li> <li>• Ministry of Power</li> <li>• National Clean Energy &amp; Energy Fund (NCEEF)</li> </ul>
4.	Shri Prateek Kumar Singh	Director (PFC-I)	23094961	Room No.76, North Block	<a href="mailto:Prateeks.98@gov.in">Prateeks.98@gov.in</a>	<ul style="list-style-type: none"> <li>• M/o Agriculture, Cooperation &amp; Farmers Welfare [Department of Agriculture Cooperation &amp; Farmers Welfare, D/o Agricultural Research &amp; Education(DARE/ ICAR), Department of Animal Husbandry, Dairying and Fisheries]</li> <li>• M/o Development of North East Region</li> <li>• M/o Science &amp; Technology</li> <li>• M/o Consumer Affairs, Food &amp; Public Distribution (Department of Consumer Affairs, Department of Food &amp; Public Distribution)</li> <li>• M/o Food Processing Industries</li> </ul>



5.	Shri P.Parthiban	Deputy Secretary (PFC-I)	23093109	Room No.167-B, North Block	<a href="mailto:p.parthiban@ias.nic.in">p.parthiban@ias.nic.in</a>	<ul style="list-style-type: none"> <li>• Ministry of Corporate Affairs</li> <li>• Ministry of Housing and Urban Affairs (including metro projects)</li> <li>• Ministry of Coal</li> <li>• Ministry of Jal Shakti</li> <li>• Ministry of Shipping</li> <li>• Ministry of Mines</li> <li>• Ministry of Civil Aviation</li> <li>• Direct Benefit Transfer (DBT)</li> </ul>
6.	Shri Divyansh Shukla	DD (PFC-II)	23095640	Room No. 80, North Block	<a href="mailto:shukla.divyansh@gov.in">shukla.divyansh@gov.in</a>	<ul style="list-style-type: none"> <li>• M/o Education [DoSEL and DHE]</li> <li>• M/o Personnel, Public Grievances &amp; Pensions</li> <li>• M/o Tourism</li> <li>• M/o Statistics &amp; Programme Implementation</li> <li>• M/o Social Justice &amp; Empowerment [D/o Social Justice &amp; Empowerment, D/o Empowerment of Persons with Disabilities]</li> <li>• M/o Steel</li> <li>• M/o Small &amp; Medium Enterprises</li> <li>• M/o Labour &amp; Employment</li> <li>• M/o Minority Affairs</li> <li>• M/o Skill Development &amp; Entrepreneurship</li> <li>• M/o Tribal Affairs</li> <li>• M/o Youth Affairs &amp; Sports [D/o Sports and D/o Youth Affairs]</li> <li>• M/o Parliament Affairs</li> </ul>

ANNEXURE - P  
(see Para 13.8)

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

Dated 12<sup>th</sup> 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.

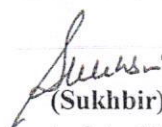
Since external funds are received in foreign currencies from the external funding agencies; a Receipt Budget; mirroring the "Externally Aided Component" in terms of loans/grants in cash is compiled by Aid Accounts & Audit division of Department of Economic Affairs. All the project implementing agencies 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](http://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 1<sup>st</sup> October to 10<sup>th</sup> of October each year as an annual budget exercise.

For further clarifications please visit website [caaa.gov.in](http://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





# भारत का राजपत्र The Gazette of India

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असाधारण  
EXTRAORDINARY

भाग II—खण्ड 3—उप-खण्ड (ii)  
PART II—Section 3—Sub-section (ii)

प्राधिकार से प्रकाशित  
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NEW DELHI, FRIDAY, DECEMBER 16, 2022/AGRAHAYANA 25, 1944

वित्त मंत्रालय

(व्यय विभाग)

अधिसूचना

नई दिल्ली, 16 दिसम्बर, 2022

**का.आ. 5895(अ).**—राष्ट्रपति, संविधान के अनुच्छेद 150 के साथ पठित अनुच्छेद 77 के खंड (3) के अनुसरण में, वित्तीय शक्तियों का प्रत्यायोजन नियम, 1978 में और संशोधन करने के लिए निम्नलिखित नियम बनाते हैं, अर्थात:-

1. (1) इन नियमों का संक्षिप्त नाम वित्तीय शक्तियों का प्रत्यायोजन (संशोधन) नियम, 2022 है।

(2) ये अप्रैल, 2023 की पहली तारीख से प्रवृत्त होंगे।

2. वित्तीय शक्तियों का प्रत्यायोजन नियम, 1978, जिसे इसमें इसके पश्चात् मूल नियम कहा गया है, में नियम, 8 के स्थान पर निम्नलिखित नियम रखा जाएगा, अर्थात:-

**“8. विनियोग की प्राथमिक यूनिटें**

(1) भारत व्यय के लिए अनुदान या विनियोग उस मानक उद्देश्य शीर्ष द्वारा वितरित किया जाता है, जिसके अधीन उसे लेख में लिया जाएगा तथा प्रत्येक ऐसा मानक उद्देश्य शीर्ष, जिसके सामने व्यय के लिए उपबंध अभिव्यक्त होता है, वह विनियोग की प्राथमिक यूनिट गठित करता है।

(2) इस प्राथमिक यूनिट के अंतर्गत मतदान किए गए और भारत दोनों प्रकार के व्यय के लिए उपबंध हो सकेगा और उस दशा में प्रत्येक की रकम अलग-अलग दर्शायी जाएगी।

(3) विनियोग या मानक उद्देश्य शीर्षों की प्राथमिक यूनिटें वे होंगी, जो नीचे सारणी में विनिर्दिष्ट की गई हैं:

## सारणी

क्र. सं.	क्र. सं.	उद्देश्य-शीर्ष	विवरण/परिभाषाएं
1	2	3	4
<b>(क) राजस्व व्यय</b>			
<b>उद्देश्य-श्रेणी-I कर्मचारियों को प्रतिकर</b>			
1	01	वेतन	इसमें एफआर 9(21) के अधीन यथा-परिभाषित सरकारी कर्मचारियों का वेतन, मानदेय और इंटर्न वृत्तिका शामिल होगी। इसमें राज्यों के प्रमुखों तथा अन्य उच्च गणमान्य व्यक्तियों की परिलब्धियां और भत्ते, सत्कार भत्ता तथा विभागीय कैदी के कर्मचारियों को देय वेतन और एलटीसी छुट्टी का नकद भुगतान शामिल होगा।
2	02	मजदूरी	इसमें मजदूरों और कर्मचारियों की वर्तमान में आकस्मिक रूप से भुगतान की जाने वाली मजदूरी शामिल होगी।
3	05	पुरस्कार	इसमें सरकारी कर्मचारियों को उनके वेतन और भत्ते के अतिरिक्त योजना के अधीन प्राप्त होने वाले पुरस्कार शामिल होंगे। इसमें बोनस तथा हिंदी प्रतियोगिता, आदि के नकद पुरस्कार भी शामिल होंगे।
4	06	चिकित्सा उपचार	इसमें सरकारी कर्मचारियों/पेंशनरों की चिकित्सा प्रतिपूर्ति/ उपचार के लिए भुगतान की गई रकम शामिल होगी।
5	07	भत्ते	इसमें यथा-अनुप्रयोज्य महंगाई भत्ता, आवास किराया भत्ता, परिवहन भत्ता, विदेश भत्ता, नॉन प्रैक्टिसिंग भत्ता, प्रतिनियुक्ति (ड्यूटी) भत्ता, व्यक्तिगत वेतन, परिवार नियोजन भत्ता, विशेष प्रतिकर (पहाड़ी क्षेत्र) भत्ता, जनजातीय क्षेत्र भत्ता, कठिन क्षेत्र भत्ता, मुख्यालय भत्ता, समयोपरि भत्ता, बाल शिक्षा भत्ता, ट्यूशन फीस की प्रतिपूर्ति, राशन भत्ता, नकद में दिए जाने वाले राशन की लागत, निर्वाचन-क्षेत्र भत्ता, वर्दी और वस्त्र भत्ता, मनोरंजन भत्ता, परियोजना भत्ता, विशेष प्रतिकर (दूरस्थ स्थल) भत्ता, खराब जलवायु भत्ता, धुलाई भत्ता, विशेष (ड्यूटी) भत्ता, रात्रि ड्यूटी भत्ता, जोखिम भत्ता, सुंदरबन भत्ता, नकद रखरखाव भत्ता, देखभाल भत्ता, स्प्लिट ड्यूटी भत्ता और उपर्युक्त के अतिरिक्त अन्य कोई भत्ता जो सरकारी कर्मचारियों को उनके वेतन के अतिरिक्त देय हो।
6	08	छुट्टी यात्रा रियायत	इसमें एलटीसी नियम की हकदारी के अधीन परिवहन के अन्य किसी साधन का किराया/ हवाई/ रेल/ बस किराया शामिल होगा।
7	09	प्रशिक्षण व्यय	इसमें प्रशिक्षण पर किया गया व्यय शामिल होगा जैसे संदत्त फीस और प्रशिक्षण/ कार्यशालाओं में भाग लेने के लिए आकस्मिक खर्च सामग्री, आदि शामिल होंगे, परंतु इसमें घरेलू या विदेश यात्रा खर्च, पर किया गया खर्च शामिल नहीं होगा।
<b>उद्देश्य-श्रेणी II- कर्मचारियों की सामाजिक सुरक्षा</b>			
8	04	पेंशन प्रभार	इसमें सरकारी कर्मचारियों, संसद सदस्यों, स्वतंत्रता सेनानियों आदि को देय पेंशन और सभी प्रकार के उपदान के भुगतान आदि सहित सभी पेंशनिक फायदे शामिल होंगे। इसमें सेवा निधि अंशदान और अंशदायी भविष्य निधि में किया गया अंशदान, सेवानिवृत्ति या मृत्यु, सेवा समाप्ति, आदि के समय छुट्टी के बदले नकद भुगतान भी शामिल होंगे। इसमें सरकारी कर्मचारियों के लिए राष्ट्रीय पेंशन प्रणाली (एनपीएस) के अधीन देय सरकार का योगदान भी शामिल होगा। तथापि, इसमें वृद्धावस्था पेंशन जैसा सामाजिक सुरक्षा व्यय शामिल नहीं होगा।

क्र.सं.	क्र.सं.	उद्देश्य-शीर्ष	विवरण/परिभाषाएं
1	2	3	4
<b>उद्देश्य-श्रेणी III- वस्तु और सेवाएं</b>			
9	11	घरेलू यात्रा खर्च	इसमें सरकारी कर्मचारियों के भारत में सरकारी दौरों और स्थानान्तरण पर यात्रा व्यय शामिल होगा। इसमें भारत में यात्रा के लिए गैर-सरकारी सदस्यों के टीए/डीए पर होने वाला व्यय भी शामिल होगा। इसमें सेवानिवृत्ति के समय पेंशनभोगियों को देय स्थानान्तरण टीए भी शामिल होगा।
10	12	विदेश यात्रा का खर्च	इसमें सरकारी कर्मचारियों के भारत के बाहर सरकारी दौरों और स्थानान्तरण पर होने वाला खर्च शामिल होगा। इसमें भारत के बाहर सरकारी दौरों पर गैर-सरकारी सदस्यों का टीए/डीए पर होने वाला व्यय भी शामिल होगा।
11	13	कार्यालय व्यय	इसमें कार्यालय स्थापना के रखरखाव के लिए किए जाने वाले सभी आवर्ती और गैर-आवर्ती आकस्मिक व्यय जैसे स्टेशनरी, डाक प्रभार, कूरियर प्रभार, टेलीफोन प्रभार, इंटरनेट प्रभार, केबल कनेक्शन प्रभार, बिजली प्रभार, जल प्रभार, सेवा करार, सुरक्षा, अल्प अवधि के लिए संविदा आधार पर सेवानिवृत्त सरकारी सेवकों को रखने संबंधी व्यय, आउटसोर्स से आए कार्यालय परिचर, कार्यालय सहायक/ डेटा एंट्री ऑपरेटर्स (डीईओ), हाउस कीपिंग, वर्दी/यूनिफॉर्म, गर्म और सर्द मौसम प्रभार, कीटनाशक नियंत्रण, रिफ्रेशमेंट, पुस्तकें और पत्रिकाएं, आदर-सत्कार व्यय जिसमें विदेशी शिष्टमंडल का आतिथ्य, उपहार एवं स्मृति चिह्न और कार्यालय द्वारा आयोजित सम्मेलन/कार्यशाला/ बैठकें शामिल होंगी तथा साथ ही अध्ययन सामग्री/किट, जलपान, अध्ययन दौरे आदि से संबंधित सभी व्यय शामिल होंगे। इसमें कार्यालय उपस्कर, फर्नीचर और फिक्स्चर की खरीद भी शामिल होंगे जो सरकार द्वारा समय-समय पर यथाविनिश्चित सीमा (एक लाख रुपए या तीन वर्ष की उपयोगी जीवनावधि, इनमें से कोई एक) से अधिक नहीं होंगे। सरकार द्वारा समय-समय पर यथाविनिश्चित की गई समय-सीमा से अधिक के कार्यालय उपस्कर तथा फर्नीचर और फिक्स्चर को 'मशीनरी एवं उपस्कर' और 'फर्नीचर तथा फिक्स्चर' नामक सुसंगत वस्तु शीर्ष के अधीन 'पूँजीगत' व्यय के रूप में वर्गीकृत किया जाना चाहिए। तथापि, इसके उपयोग (कार्यालय या अन्यथा) के बावजूद यानों की खरीद को 'मोटर यान' नामक सुसंगत पूँजीगत वस्तु के अधीन 'पूँजीगत' व्यय के रूप में वर्गीकृत किया जाना चाहिए।
12	14	भूमि और भवनों के लिए किराया, दरें और कर	इसमें भवनों (भवनों से भिन्न गैर-आवासीय या आवासीय या अन्य संरचनाओं) के किराए, नगरपालिका दरें और कर तथा किराए पर ली गई भूमि और भवनों के लिए पट्टा प्रभार, जिसका स्वामित्व सरकार को अंतरणीय नहीं है, का व्यय शामिल होगा। तथापि, भूमि और भवनों के लिए पट्टा प्रभार, जिसका स्वामित्व सरकार को अंतरणीय है, को 'भूमि' और 'भवन एवं संरचनाएं' नामक सुसंगत वस्तु शीर्षों के अंतर्गत 'पूँजीगत' व्यय के रूप में वर्गीकृत किया जाएगा।
13	15	रॉयल्टी	इसमें पेटेंट, डिजाइन, ट्रेडमार्क, प्रिंट, प्रकाशन, संगीत, आदि की रॉयल्टी पर व्यय शामिल होगा।
14	16	मुद्रण और प्रकाशन	इसमें कीमती सामान, लेखापरीक्षा और लेखा रिपोर्टों, फॉर्म, स्टेशनरी, कार्यालय कोड, मैनुअल और अन्य दस्तावेज, ई-बुक्स, ई-मैगजीन, डिजीटल छपाई, पेन ड्राइव, सीडी, आदि, सहित समाचार-पत्र और मैगजीन की छपाई पर होने वाला व्यय शामिल होगा, परंतु इसमें प्रचार संबंधी सामग्री की छपाई पर व्यय शामिल नहीं होगा जिसे विज्ञापन और प्रचार के अधीन वर्गीकृत किया जाएगा।
15	18	अन्यों के लिए किराया	इसमें उपस्कर और अन्य विभिन्न मदों जैसे कार्यालय उपस्कर, परिवहन, कंप्यूटर और सहायक उपस्कर, संचार उपस्कर, एयर-कंडीशनिंग, हीटिंग और रेफ्रिजरेटिंग उपस्कर, सुरक्षा उपस्कर,



क्र.सं.	कोड	उद्देश्य-शीर्ष	विवरण/परिभाषाएं
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			प्रसारण और रिकॉर्डिंग उपस्कर, निर्माण उपस्कर, कृषि उपस्कर, बागवानी उपस्कर, चिकित्सा उपस्कर, फर्नीचर और फिक्स्चर को किराए पर लेने संबंधी व्यय शामिल होगा। इसमें उपस्कर और अन्य मदों के लिए पट्टा प्रभार भी शामिल होगा, जिसका स्वामित्व सरकार को अंतरणीय नहीं है। तथापि, उपस्कर और अन्य मदों के लिए पट्टा प्रभार, जिसका स्वामित्व सरकार को अंतरणीय है, को संबंधित वस्तु शीर्षों के अधीन 'पूँजीगत व्यय' के रूप में वर्गीकृत किया जाएगा।
16	19	डिजिटल उपकरण	इसमें हार्डवेयर और सॉफ्टवेयर की खरीद या विकास, जहां व्यक्तिगत मद की लागत सरकार द्वारा समय-समय पर यथाविनिश्चित सीमा (एक लाख रुपए या तीन वर्ष का उपयोग समय, दोनों में से कोई एक) से अधिक न हो, पर राजस्व व्यय के रूप में वर्गीकृत किए जाने वाले व्यय शामिल होंगे। तथापि, यह सीमा प्रिंटर के लिए टोनर और कार्टेज जैसी उपभोग्य सामग्रियों पर लागू नहीं होगी, जिन्हें राजस्व व्यय के अधीन वर्गीकृत किया गया है।
17	21	सामग्री और आपूर्तियां	इसमें विभिन्न प्रकार की आपूर्तियों, सामग्री और भंडार, आदि, चिकित्सा आपूर्तियां, कृषि आपूर्तियां, पशुधन आपूर्तियां, सफाई सामग्रियां, अस्पताल औषधियां और दवाएं, पशु औषधि, रसायन तथा उर्वरक, प्रयोगशाला आपूर्तियां, अतिरिक्त पुर्जे, कपड़े और तम्बू पर खर्च शामिल होंगे।
18	22	हथियार और गोला बारूद	इसमें पुलिस और अन्य अर्द्ध-स्थापनाओं पर हथियार और गोला-बारूद का राजस्व व्यय शामिल होगा।
19	23	राशन की लागत	इसमें कार्मिकों और केंद्रीय सशस्त्र पुलिस बलों को प्रदान किए जाने वाले राशन की खरीद पर व्यय शामिल होगा।
20	24	ईंधन और स्नेहक	इसमें पेट्रोल, तेल, स्नेहक तथा अन्य ईंधन जैसे सीएनजी, डीजल आदि पर व्यय शामिल होगा।
21	26	विज्ञापन और प्रचार	इसमें प्रिंट मीडिया, टीवी मीडिया या इंटरनेट या मोबाइल नेटवर्क या अन्य दृश्य-श्रव्य प्रचार या मेले और प्रदर्शनी जैसे विभिन्न मीडिया के माध्यम से विज्ञापन और प्रचार पर प्रचार सामग्री की विक्री और मुद्रण के लिए अभिकर्ताओं को कमीशन सहित व्यय शामिल होंगे।
22	27	लघु सिविल तथा बिजली के कार्य	इसमें कार्यालय भवनों, आवासीय भवनों, अन्य भवनों के मामूली सिविल और बिजली के कार्यों की मरम्मत और रखरखाव पर व्यय तथा सीपीडब्ल्यूडी द्वारा रखरखाव किए गए डीजल जेनसेट, आदि, के रखरखाव तथा संचालन पर होने वाला व्यय शामिल होगा।
23	28	व्यावसायिक सेवाएं	इसमें सरकार को सेवाएं प्रदान करने के लिए व्यावसायिकों, परामर्शदाताओं, कलाकारों, बैंकों, आदि, की सेवाएं लेने पर होने वाला व्यय शामिल होगा, जिसमें विधिक सेवाएं, परामर्श फीस, लेखा-परीक्षा फीस, शिक्षण और प्रशिक्षण फीस, कलाकारों को भुगतान, प्रश्न बनाने वालों या पर्यवेक्षकों या अतिथि वक्ताओं को पारिश्रमिक, सेवाएं प्रदान करने के लिए अन्य विभागों को भुगतान करना, विभागीय परीक्षा आयोजित करने के लिए अभिकरणों को किया जाने वाला भुगतान/व्यय शामिल है।
24	29	मरम्मत और रखरखाव	इसमें मशीनरी और उपस्कर, कार्यालय उपस्कर, अन्य कार्यात्मक उपयोग के लिए उपस्कर, कार्यालय उपयोग के लिए डिजिटल उपस्कर, कार्यात्मक उपयोग के लिए डिजिटल उपस्कर, कार्यालय के लिए फर्नीचर और फिक्स्चर, अन्य कार्यात्मक उपयोग के लिए फर्नीचर और फिक्स्चर, यान (कार्यालय/ कार्यात्मक उपयोग के लिए मोटर यान और गैर-मोटर यान जैसे साइकिल, रिक्शा, छकड़ा-गाड़ी, ट्रॉली और नाव आदि), बुनियादी ढांचा परिसंपत्तियों (इसमें

क्र.सं.	क्र.सं.	उद्देश्य-शीर्ष	विवरण/परिभाषाएं
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			मामूली नागरिक और इलेक्ट्रिकल कार्य जैसे लाइनें, पुलों, रेलवे का रोलिंग स्टॉक, राजमार्ग, बंदरगाह, जहाज, वायुयान, हेलीकाप्टर, रडार, होवरक्राफ्ट, हवाई अड्डे या अन्य बुनियादी ढांचों पर निवारक और प्रचालनात्मक रखरखाव व्यय शामिल होगा), टूल और संयंत्र, हथियार और गोला-बारूद आदि जैसे उपकरणों की मरम्मत और रखरखाव (इसमें सभी रखरखाव संबंधी संविदा शामिल है) पर व्यय शामिल होंगे, लेकिन उन्नयन, मध्यावधि पुनर्वास, रेट्रोफिटिंग और/या रिक्डिशनिंग का व्यय शामिल नहीं होगा।
25	39	बैंक और अभिकरण प्रभार	इसमें बैंक सेवा प्रभार, अभिकरण प्रभार, एमडीआर प्रभार, बैंकों को प्रत्यक्ष लाभ अंतरण प्रभार और मौद्रिक संव्यवहार करने वाली सुविधा फीस के लिए अन्य कोई प्रभार शामिल होंगे।
26	40	अवार्ड और पुरस्कार	इसमें सरकार द्वारा प्रतिष्ठित व्यक्तियों और संगठनों को दिए जाने वाले अवार्ड और पुरस्कार शामिल होंगे।
<b>उद्देश्य श्रेणी IV – सहायता</b>			
27	31	सहायता अनुदान-सामान्य	इसमें वेतन से भिन्न भुगतान के लिए जारी सहायता अनुदान और पूंजीगत आस्तियों का सृजन भी शामिल होगा। इसमें कल्याण संबंधी क्रियाकलापों पर व्यय भी शामिल होगा।
28	32	अंशदान	इसमें सदस्यता से संबंधित अंतर्राष्ट्रीय या राष्ट्रीय संगठनों का दिए गए अंशदान शामिल होंगे। इसमें समग्र निधियों के लिए स्वायत्त निकायों या पीएसयू या पीएसबी में किए गए अंतरण शामिल नहीं होंगे।
29	33	सब्सिडी	इसमें सरकार की विभिन्न योजनाओं के अधीन जारी सब्सिडी शामिल होगी।
30	34	छात्रवृत्ति	इसमें विभिन्न संस्थानों या संगठनों या फायदाग्रहियों या व्यक्तियों को जारी की गई छात्रवृत्ति की रकम शामिल होगी।
31	35	पूंजीगत आस्तियों के सृजन के लिए अनुदान	इसमें पूंजीगत आस्तियों के सृजन के लिए भुगतान हेतु जारी अनुदान सहायता शामिल होगी। इसमें व्यवहार्यता अंतर निधियन (व्यवहार्यता अंतर निधियन योजना के अधीन चलने वाली परियोजनाओं पर व्यय) भी शामिल होगा।
32	36	सहायता अनुदान - वेतन	इसमें वेतन के भुगतान के लिए जारी सहायता अनुदान शामिल होगा।
33	37	सहायता सामग्री और उपस्कर	इसमें मंत्रालयों या विभागों या अन्य सरकारों या संगठनों को अंतरित सहायता सामग्री और उपस्करों का मूल्य शामिल होगा। इसमें अनुदान प्राप्त करने वाले निकायों को वस्तु के रूप में दिए गए अनुदान भी शामिल होंगे।
<b>उद्देश्य श्रेणी V - विविध राजस्व व्यय</b>			
34	41	गुप्त सेवा व्यय	इसमें गुप्त सेवाओं पर व्यय शामिल होगा।
35	44	विनिमय से हानि	इसमें भारतीय रुपए में विदेशी मुद्रा के विनिमय की दर में अंतर के कारण होने वाली हानि शामिल होगी। विदेशी संसाधनों से प्राप्ति ऋण के समय विनिमय दर में अंतर के कारण होने वाली हानि और उसके भुगतान को भी इस वस्तु शीर्ष के अधीन विकलित किया जाएगा।
36	45	ब्याज भुगतान	इसमें पूंजी पर ब्याज का भुगतान और ऋणों पर छूट शामिल होगी।

क्र.सं.	कोड	उद्देश्य-शीर्ष	विवरण/परिभाषाएं
1	2	3	4
37	49	अन्य राजस्व व्यय	इसमें वैवैकिक अनुदान से भुगतान, अन्य छूट, फीस और जुर्माना, सीमा शुल्क प्रतिकर, प्रतिबद्धता प्रभार, उपहारों का नोशनल मूल्य, अधिकारियों के आवासों के लिए खरीदे गए या आपूर्ति किए गए समाचार-पत्रों की प्रतिपूर्ति तथा सरकारी कर्मचारियों के लिए ब्रीफकेस या महिलाओं के लिए पर्स की खरीद या प्रतिपूर्ति आदि शामिल हैं। अन्य कोई व्यय जिसे इन विनिर्दिष्ट वस्तु शीर्षों में से किसी के अधीन वर्गीकृत नहीं किया जा सकता, को इस शीर्ष में से विकलित किया जाएगा। इसमें उन योजनाओं, उप-योजनाओं या संगठनों का व्यय भी शामिल होगा जिन्हें अन्यत्र वर्गीकृत नहीं किया गया है।
<b>(ख) पूंजीगत व्यय (आस्तियां)</b>			
<b>उद्देश्य श्रेणी VI- गैर-वित्तीय आस्तियां (नियत और अमूर्त आस्तियां)</b>			
38	51	मोटर यान	इसमें सड़क पर चलने वाली बस, कार, ट्रक, मोटरसाइकिल जैसे मोटर यानों की खरीद, शामिल होगी चाहे उनका उपयोग जो भी हो।
39	52	उपस्कर और औजार	इसमें मशीनरी तथा यंत्र (मोटर यान और आईसीटी उपस्कर से भिन्न), बिजली और इलेक्ट्रॉनिक उपस्कर, चिकित्सा उपस्कर, सटीक और ऑप्टिकल उपस्कर, घड़ी और क्लॉक, संगीत वाद्ययंत्र और खेल के सामान, आदि के, अलावा अन्य मशीनरी और उपस्कर की खरीद, आदि शामिल होगी, जिसका मूल्य एक लाख रुपए से अधिक हो या जिसका तीन वर्षों का उपयोग समय हो, दोनों में से किसी एक को, इस शीर्ष के अधीन बुक करना आवश्यक होगा।
40	71	सूचना, कंप्यूटर, दूरसंचार (आईसीटी) उपस्कर	इसमें सूचना, कंप्यूटर, कंप्यूटर दूरसंचार (आईसीटी) उपस्कर, जैसे कंप्यूटर हार्डवेयर और दूरसंचार यंत्र (कंप्यूटर/लैपटॉप, प्रोजेक्टर, आदि) तथा कंप्यूटर सॉफ्टवेयर जिसका मूल्य सीमा से अधिक हो (एक लाख रुपए या तीन वर्ष का उपयोग समय हो, दोनों में से कोई एक) तथा इलेक्ट्रोमैग्नेटिक स्पेक्ट्रम जिसका उपयोग ध्वनि, डेटा और टेलीविजन के प्रसारण में किया जाता है, की खरीद शामिल होगी।
41	72	भवन और संरचनाएं	इसमें कार्यालय भवन, आवासीय भवन, अन्य भवन और संरचनाएँ जैसे अस्पताल, प्रयोगशालाएँ, सभागार, प्रकाश स्तंभ, आश्रय आदि, सार्वजनिक स्मारक जैसे प्रतिमाएँ, सार्वजनिक स्थानों पर स्थापित फव्वारे और भूमि सुधार शामिल होंगे।
42	73	अवसंरचनात्मक आस्तियां	इसमें सड़कें, पुल, सुरंगें, सिंचाई परियोजनाएं, विद्युत परियोजनाएं, खेल अवसंरचना, जल और सीवेज परियोजनाएं, रेलवे आस्तियां, जहाजों, पत्तनों, उपग्रहों, उपग्रह प्रक्षेपण यान, विमानपत्तनों, वायुयानों, मोटर नौकाएं, रेलवे लोकोमोटिव और रोलिंग स्टॉक, अन्य अवसंरचनात्मक परियोजनाएं (केबल लाइनें, सीवेज सिस्टम, वर्षा जल संचयन, सौर प्रणाली, दूरसंचार टॉवर, पारेषण लाइनें और बिजली टॉवर, आदि) जैसी अवसंरचनात्मक आस्तियों की खरीद शामिल होगी।
43	74	फर्नीचर और फिक्स्चर	इसमें कार्यालय उपयोग और कार्यात्मक उपयोग के लिए श्रेयोल्ड सीमा से अधिक फर्नीचर और फिक्स्चर की खरीद पर व्यय (एक लाख रुपए से अधिक या उपयोगी जीवन के तीन वर्ष, दोनों में से कोई एक) शामिल होगा।
44	75	हथियार और गोला बारूद (पूंजीगत)	इसमें पूंजी प्रकृति के हथियारों और गोला-बारूद की खरीद शामिल होगी।
45	76	विरासत आस्तियों और एन.ई.सी. का	इसमें 1/- रुपए के नाममात्र मूल्य पर आस्तियां रजिस्टर में मान्यता-प्राप्त और अभिलिखित विरासत आस्तियों का पुनर्वास, जीर्णोद्धार, रेस्टोफिटिंग और उन्नयन शामिल होगा जो 'अन्यत्र वर्गीकृत नहीं' है। इसमें ललित कला तथा सांस्कृतिक और पुरातात्विक महत्व की वस्तुओं की



क्र.सं.	क्र.सं.	उद्देश्य-शीर्ष	विवरण/परिभाषाएं
1	2	3	4
		उन्नयन/ खरीद	खरीद पर व्यय भी शामिल होगा।
46	77	अन्य नियत आस्तियां	इसमें पुस्तकालय की पुस्तकें और प्रकाशन, वृक्ष, फसलें और पौधे जैसी अन्य नियत आस्तियों की खरीद शामिल होगी, जिनका प्राकृतिक विकास और पुनर्जनन संस्थागत यूनिटों के सीधे नियंत्रण में होता है, गैर-मोटर यान, जैसे, साइकिल, रिक्शा, छकड़ा, ट्रॉली, नाव आदि।
47	78	भूमि	इसमें भूमि जिसमें मिट्टी की ऊपरी परत सहित जमीन, कार्यालय और आवासीय भवन के लिए भूमि तथा अन्य संबद्ध सतही जल (जलाशय, झीलें, नदियां और अन्य अंतर्देशीय जल) शामिल है, जिस पर स्वामित्व अधिकार का प्रयोग किया जा सकता है।
48	79	भूमि से भिन्न गैर-उत्पादित आस्तियां	इसमें भूमि की सतह पर या भूमिगत खनिज और ऊर्जा भंडार शामिल होंगे, जिनमें तेल, प्राकृतिक गैस, कोयला, धातु के अयस्क जैसे लौह, गैर-लौह और कीमती धातु के अयस्क, गैर-धातु खनिज भंडार (पत्थर की खदान, मिट्टी और रेत के गड्ढे, रासायनिक और उर्वरक खनिज भंडार, और नमक, क्वार्ट्ज, जिप्सम, प्राकृतिक मणि पत्थर, डामर, बिटुमेन और पीट सहित) जल संसाधन, केवल एक बार पैदावार देने वाले और बार-बार पैदावार देने वाले पौधे जिनके लिए स्वामित्व अधिकार दिया जाता है, लेकिन जिसके लिए प्राकृतिक विकास या पुनरुत्पादन किसी भी संस्थागत यूनिटों के प्रत्यक्ष नियंत्रण, उत्तरदायित्व और प्रबंधन के अधीन नहीं है जैसे अछूते जंगल और मत्स्य पालन जिनका व्यावसायिक रूप से शोषण किया जा सकता है।
49	80	अमूर्त आस्तियां	इसमें कॉपी राइट, पेटेंट, साख, बौद्धिक संपदा, आदि, पर किया गया व्यय शामिल होगा।
<b>उद्देश्य श्रेणी VI- वित्तीय आस्तियां</b>			
50	54	निवेश	इसमें सरकार द्वारा शेयरों की खरीद और इक्विटी पर किया गया निवेश, प्रतिभूतियों में निवेश, सावधि और टर्म डिपॉजिट में निवेश तथा अन्य निवेश शामिल होंगे।
51	55	ऋण और अग्रिम	इसमें सरकार द्वारा दिए गए ऋण और अग्रिम शामिल होंगे।
52	56	उधार की अदायगी	इसमें सरकार द्वारा उधारी का पुनर्भुगतान शामिल होगा।
53	57	अभिदान	इसमें पूंजीगत स्वरूप के सरकार द्वारा दिए गए अभिदान शामिल होंगे।
54	60	अन्य पूंजीगत व्यय	इसमें अन्य सभी पूंजीगत व्यय शामिल होंगे जिन्हें उपरोक्त किसी भी पूंजी वस्तु शीर्ष में वर्गीकृत नहीं किया जा सकता है।
<b>(ग) - लेखा समायोजन</b>			
<b>उद्देश्य श्रेणी VII- लेखा समायोजन</b>			
55	43	उच्चत	इसमें लेखा के अंतिम शीर्ष के अधीन समायोजन के लिए पूर्ण व्यौरे के अभाव में उच्चत शीर्षों के अधीन रखी गई रकम शामिल होगी।
56	61	अवक्षयण	इसमें वाणिज्यिक विभागों द्वारा आस्तियों पर लगाया गया अवक्षयण शामिल होगा।
57	62	आरक्षितियां	इसमें भंडार के प्रावधान शामिल होंगे।
58	63	अंतर लेखा अंतरण	इसका उपयोग एक शीर्ष से दूसरे शीर्ष में रकम के अंतरण के लिए किया जाएगा।

क्र.सं.	क्र.सं.	उद्देश्य-शीर्ष	विवरण/परिभाषाएं
1	2	3	4
59	64	हानियों को बट्टे खाते में डालना	इसमें अपरिवर्तनीय ऋण, व्यापार हानि को बट्टे खाते में डालना शामिल होगा।
60	69	प्राप्तियां घटाएं	इसमें प्राप्तियों को कम करके समायोजित की गई प्राप्ति शीर्ष से भुगतान की गई रकम शामिल होगी।
61	70	वसूलियां घटाएं	इसका प्रयोग व्यय के घटने से अधिक भुगतान को समायोजित करने के लिए किया जाएगा।
टिप्पणी: आस्तियों के सुधार या उन्नयन पर व्यय, जिसमें आस्तियों का पुनर्वास, पुनरुद्धार, पुनर्निर्धारण और भूमि, भवन, उपस्कर और अन्य गैर-वित्तीय आस्तियों का पट्टा प्रभार शामिल हैं, जिसका स्वामित्व सरकार को अंतरणीय होगा, को संगत आस्तियों के सामने वस्तु शीर्ष वर्ग - पूंजीगत व्यय (आस्ति) में बुक किया जाएगा।			

(4) वित्त मंत्रालय, उप-नियम (3) के अधीन सारणी में विनिर्दिष्ट प्राथमिक यूनिटों में कोई अन्य प्राथमिक यूनिट जोड़ सकेगा या ऐसी यूनिटों का पूर्णतः एक भिन्न सेट विहित कर सकेगा।

(5) अनुदान की विस्तृत मांग तैयार करने के लिए संख्यात्मक संहिताकरण के संबंध में भारत सरकार के विभाग निम्नलिखित को ध्यान में रखेंगे, अर्थात् :-

(i) अनुदान की विस्तृत मांगों में वर्गीकरण के स्तरों की संख्या नीचे सारणी में इंगित की गई मानक छह स्तरों की होंगी:

क्र.सं. (1)	शीर्ष का प्रकार (2)	संहिताकरण (3)
1.	मुख्य शीर्ष	- 4 अंक (प्रकार्य)
2.	उप-मुख्य शीर्ष	- 2 अंक (उप-प्रकार्य)
3.	लघु शीर्ष	- 3 अंक (कार्यक्रम)
4.	उप-शीर्ष	- 2 अंक (योजना)
5.	विस्तृत शीर्ष	- 2 अंक (उप-योजना)
6.	उद्देश्य-शीर्ष	- 2 अंक (विनियोग या उद्देश्यशीर्ष की प्राथमिक यूनिट)

(ii) संघ और राज्यों के लिए महालेखा नियंत्रक द्वारा मुख्य, उप-मुख्य, लघुशीर्षों, उप-शीर्षों तथा विस्तृत शीर्षों के लिए समनुदेशित संख्यात्मक संहिता संख्याएं अनुदान के लिए विस्तृत मांगों में अनुसरित की जाएंगी;

(iii) राजस्व और पूंजीगत व्यय में अंतर, शासकीय लेखा नियम, 1990 तथा सामान्य वित्तीय नियम, 2017 में दी गई परिभाषा के अनुसार होगा।

[फा. सं. 01(14)/2016-ई. II(क)]

अविनाश के. नीलांकर, उप सचिव

**टिप्पण :** मूल नियम भारत के राजपत्र का.आ. संख्यांक 2131 में तारीख 22 जुलाई, 1978 द्वारा प्रकाशित किए गए थे और तत्पश्चात् निम्नलिखित अधिसूचनाओं द्वारा संशोधित किए गए हैं:-

(i)	अधिसूचना	का.आ. 1187,	दिनांक 9.6.1979
(ii)	„	का.आ. 2942,	दिनांक 1.9.1979
(iii)	„	का.आ. 2611,	दिनांक 4.10.1980.
(iv)	„	का.आ. 2164	दिनांक 15.8.1981
(v)	„	का.आ. 2304,	दिनांक 5.9.1981.
(vi)	„	का.आ. 3073,	दिनांक 4.9.1982.
(vii)	„	का.आ. 4171,	दिनांक 11.12.1982.
(viii)	„	का.आ. 1314,	दिनांक 26.2.1983
(ix)	„	का.आ. 2502,	दिनांक 4.8.1984
(x)	„	का.आ. 22,	दिनांक 5.1.1985.
(xi)	„	का.आ. 1958,	दिनांक 11.5.1985.
(xii)	„	का.आ. 3082,	दिनांक 6.7.1985.
(xiii)	„	का.आ. 3974,	दिनांक 24.8.1985.
(xiv)	„	का.आ. 5641,	दिनांक 21.12.1985.
(xv)	„	का.आ. 1548,	दिनांक 19.4.1986.
(xvi)	„	का.आ. 3183,	दिनांक 20.9.1986.
(xvii)	„	का.आ. 3787,	दिनांक 8.11.1986.
(xviii)	„	का.आ. 2508,	दिनांक 19.9.1987.
(xix)	„	का.आ. 3092,	दिनांक 7.11.1987.
(xx)	„	का.आ. 3581,	दिनांक 10.12.1988.
(xxi)	„	का.आ. 641,	दिनांक 17.3.1990.
(xxii)	„	का.आ. 1469,	दिनांक 26.5.1990.
(xxiii)	„	का.आ. 2173,	दिनांक 18.8.1990.
(xxiv)	„	का.आ. 3033,	दिनांक 17.11.1990.
(xxv)	„	का.आ. 3414,	दिनांक 22.12.1990.
(xxvi)	„	का.आ. 534,	दिनांक 28.2.1991.
(xxvii)	„	का.आ. 2235,	दिनांक 24.8.1991.
(xxviii)	„	का.आ. 547(ई)	दिनांक 24.7.1992.
(xxix)	„	का.आ. 466,	दिनांक 13.3.1993.
(xxx)	„	का.आ. 1292,	दिनांक 12.6.1993.
(xxxi)	„	का.आ. 685,	दिनांक 12.3.1994.
(xxxii)	„	का.आ. 1232,	दिनांक 28.5.1994.
(xxxiii)	„	का.आ. 1945,	दिनांक 13.8.1994.
(xxxiv)	„	का.आ. 2451,	दिनांक 24.9.1994.
(xxxv)	„	का.आ. 174,	दिनांक 28.1.1995.
(xxxvi)	„	का.आ. 670(अ),	दिनांक 30.9.1996.
(xxxvii)	„	का.आ. 665(अ),	दिनांक 5.8.1998.
(xxxviii)	„	का.आ. 1835	दिनांक 19.9.1998.



(xxxix)	„	का.आ. 2274,	दिनांक 14.8.1999.
(xxxx)	„	का.आ. 3054,	दिनांक 23.10.1999.
(xxxxi)	„	का.आ. 2946,	दिनांक 3.11.2001.
(xxxxii)	„	का.आ. 3661,	दिनांक 23.11.2002.
(xxxxiii)	„	एफ.1(11)-ई.॥(ए)/03	दिनांक 16.09.2003
(xxxxiv)	„	का.आ. 1970	दिनांक 14.7.2007
(xxxxv)	”	का.आ. 1370	दिनांक 29.5.2010
(xxxxvi)	”	का.आ. 3624	दिनांक 22.12.2012

### MINISTRY OF FINANCE

#### (Department of Expenditure)

#### NOTIFICATION

New Delhi, the 16th December, 2022

**S.O. 5895(E).**—In pursuance of clause (3) of article 77 read with article 150 of the Constitution, the President hereby makes the following rules further to amend the Delegation of Financial Powers Rules, 1978, namely:—

- (1) These rules may be called the Delegation of Financial Powers (Amendment) Rules, 2022.
- (2) They shall come into force on and from the 1<sup>st</sup> day of April, 2023.
- 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 and each such standard Object Head, against which the provision for expenditure appears, constitutes a primary unit of Appropriation.
- (2) The primary unit may include provision for both voted and charged expenditure and in that case the amount of each is shown separately.
- (3) The primary units of Appropriation or standard Object Heads shall be as specified in the table below:

**TABLE**

Sl.No	Code	Object Head	Description / Definitions
(1)	(2)	(3)	(4)
<b>(A) Revenue Expenditure</b>			
<b>Object Class 1- Compensation to Employees</b>			
1.	<b>01</b>	<b>Salaries</b>	It will include pay of the Government employees as defined under FR 9 (21), honorarium to Government servant 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.	<b>02</b>	<b>Wages</b>	It will include wages of labourers and of staff at present paid out of contingencies.
3.	<b>05</b>	<b>Rewards</b>	It will include rewards under a scheme given to the Government employees in addition to their pay and allowances. It will also include payment of bonus and cash awards for Hindi Pratiyogita, etc.
4.	<b>06</b>	<b>Medical Treatment</b>	It will include amount paid towards medical reimbursements / treatment of the Government employees/ pensioners.

Sr.No	Code	Object Head	Description / Definitions
(1)	(2)	(3)	(4)
5.	07	Allowances	It will include as applicable the Dearness Allowance, House Rent Allowance, Transport Allowance, Foreign Allowance, Non Practicing 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 expenditure on cost of training such as fees paid, contingencies, materials, etc., for participating in the training, workshops but exclude expenditure on domestic or foreign travel expenses.
<b>Object Class II-Social Security of Employees</b>			
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 also include contributions to service funds and contributory provident funds and payment of leave encashment at the time of retirement or 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.
<b>Object Class III - Goods and Services</b>			
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 hiring of retired Government servants on short term contract basis, 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 of one lakh rupees or three years of useful life, either of the two, as decided by the Government from time to time. The office equipment and furniture and 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'.

Sr.No	Code	Object Head	Description / Definitions
(1)	(2)	(3)	(4)
12.	14	<b>Rent, Rates and Taxes for Land and Buildings</b>	It will include expenditure on rent for buildings (non-residential or residential or 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	<b>Royalty</b>	It will include expenses on royalties on patents, designs, trademarks, print, publishing, music, etc.
14.	16	<b>Printing and Publication</b>	It will include expenses on printing of valuables, printing of audit and accounts reports, forms, stationery, office codes, manuals and other documents, newspaper and magazines including e-books, e-magazines, digital printing, pen drive, CD, etc., but exclude expenses on printing of publicity material which shall be classified under Advertising and Publicity.
15.	18	<b>Rent for others</b>	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	<b>Digital Equipment</b>	It will include expenses to be classified as revenue expenditure on procurement or development of hardware and software where the cost of individual item does not exceed the threshold limit of one lakh rupees or three years of useful life, either of the two 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 shall be classified under revenue expenditure.
17.	21	<b>Materials and Supplies</b>	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	<b>Arms and Ammunition</b>	It will include revenue expenditure on arms and ammunitions on police and other para-establishments.
19.	23	<b>Cost of Ration</b>	It will include expenditure on procurement of ration provided to police and central armed police forces.
20.	24	<b>Fuels and Lubricants</b>	It will include expenditure on petrol, oil, lubricants and other fuels like CNG, diesel, etc.
21.	26	<b>Advertising and Publicity</b>	It will include expenses including commission to agents for sale and printing of publicity material on advertising and publicity through various media such as print media, TV media or outdoor media or Internet or mobile network or other audio-visual publicity or fairs and exhibition.
22.	27	<b>Minor civil and electric Works</b>	It will include expenditure on repairs and maintenance of minor civil and electrical works of office buildings, residential buildings, other buildings and expenditure on running operation and maintenance (ROM) of diesel genset, etc., maintained by the CPWD.
23.	28	<b>Professional Services</b>	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 or invigilators or guest speakers,

Sr.No	Code	Object Head	Description / Definitions
(1)	(2)	(3)	(4)
			payments to other departments for services rendered, payment or expenses to agencies for conducting departmental examination.
24.	29	<b>Repair and Maintenance</b>	It will include expenses on repair and maintenance (including all maintenance contract) 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 and fixtures for office, furniture and fixtures for other functional use, vehicles (including motor vehicles and non motor vehicles like bicycle, rickshaw, carts, trolleys and boat, etc., for office or 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	<b>Bank and Agency charges</b>	It will include bank service charges, agency charges, MDR charges, direct benefit transfer charges to banks and any other charges for convenience fee performing monetary transactions.
26.	40	<b>Awards and Prizes</b>	It will include expenses on awards and prizes given by the Government to the eminent persons and organisations.
<b>Object Class IV- Aid and Assistance</b>			
27.	31	<b>Grants-in-aid - General</b>	It will include Grants-in-aid released for payments other than salaries and creation of capital assets. It will also include expenditure on welfare activities.
28.	32	<b>Contribution</b>	It will include the contributions made to international or national organisations related to membership. This will not include transfers made to autonomous bodies or PSUs or PSBs for corpus funds.
29.	33	<b>Subsidies</b>	It will include subsidies released under various schemes of the Government.
30.	34	<b>Scholarships</b>	It will include the amount of scholarship released to various institutions or organisations or beneficiaries or individuals.
31.	35	<b>Grants for creation of Capital Assets</b>	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	<b>Grants-in-aid - Salaries</b>	It will include grants-in-aid released for payment of salaries.
33.	37	<b>Aid Material and Equipment</b>	It will include value of aid material and equipment transferred to Ministries or Departments or other Governments or organisations. It will also include grants given in kind to grantee bodies.
<b>Object Class V-Misc. Revenue Expenditure</b>			
34.	41	<b>Secret Service Expenditure</b>	It will include expenses on secret services.
35.	44	<b>Loss in Exchange</b>	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	<b>Interest Payments</b>	It will include payment of interest on capital and discount on loans.
37.	49	<b>Other</b>	It will include payment out of discretionary grant, other discounts, fees and fines,



Sr.No	Code	Object Head	Description / Definitions
(1)	(2)	(3)	(4)
		<b>Revenue expenditure</b>	custom duty compensation, commitment charges, notional value of gifts, re-imbursement of newspapers purchased or supplied to officer's residence and purchase or re-imbursement of briefcase or ladies purse to Government servants', 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 or organisations not elsewhere classified.
<b>(B) Capital Expenditure (Assets)</b>			
<b>Object Class-VI-Non-Financial Assets (Fixed and Intangible Assets)</b>			
38.	<b>51</b>	<b>Motor Vehicles</b>	It will include procurement of motor vehicles on road like buses, cars, trucks, motorcycles, irrespective of their usage.
39.	<b>52</b>	<b>Machinery and Equipment</b>	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., cost of which exceeds one lakh rupees or three years of useful life, either of the two, need to be booked under this head.
40.	<b>71</b>	<b>Information, Computer, Telecommunications (ICT) equipment</b>	It will include procurement of information, computer, telecommunications (ICT) equipment such as computer hardware and telecommunications devices (computer / laptops, projectors, etc.) and computer software exceeding the threshold limit of one lakh rupees or 3 years of useful life, either of the two, electromagnetic spectrum which is used in the transmission of sound, data and television.
41.	<b>72</b>	<b>Buildings and Structures</b>	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.
42.	<b>73</b>	<b>Infrastructural Assets</b>	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.	<b>74</b>	<b>Furniture &amp; Fixtures</b>	It will include expenditure on purchase of furniture and fixture exceeding threshold limit of one lakh rupees or three years of useful life, either of the two, for office use and functional use.
44.	<b>75</b>	<b>Arms and Ammunitions (Capital)</b>	It will include procurement of arms and ammunitions of capital nature.
45.	<b>76</b>	<b>Upgradation Procurement of Heritage Assets and n.e.c.</b>	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.	<b>77</b>	<b>Other Fixed Assets</b>	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.

Sr.No	Code	Object Head	Description / Definitions
(1)	(2)	(3)	(4)
47.	78	<b>Land</b>	It will include land consisting of the ground, land for office and residential building, 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	<b>Non-produced assets other than land</b>	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, non-ferrous and precious metal ores), non-metallic mineral reserves (including stone quarries, clay and sand pits, chemical and fertilizer mineral deposits, and deposits of salt, quartz, 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 such as virgin forests and fisheries that are commercially exploitable.
49.	80	<b>Intangible Assets</b>	It will include expenditure on copy right, patents, goodwill, intellectual property, etc.
<b>Object Class VI- Financial Assets</b>			
50.	54	<b>Investment</b>	It will include investments made by the Government on purchase of shares and equity, investment in securities, investment in fixed and term deposits, and other investment.
51.	55	<b>Loans and Advances</b>	It will include loans and advances given by the Government.
52.	56	<b>Repayment of borrowings</b>	It will include repayment of borrowings by the Government.
53.	57	<b>Subscription</b>	It will include subscriptions made by the Government of capital nature.
54.	60	<b>Other Capital expenditure</b>	It will include all other capital expenditure which cannot be classified any of the above capital object head.
<b>(C) - Accounting Adjustments</b>			
<b>Object Class VII-Accounting Adjustments</b>			
55.	43	<b>Suspense</b>	It will include the amount kept under suspense heads for want of complete details for adjustment under final head of account.
56.	61	<b>Depreciation</b>	It will include depreciation charged on the assets by commercial departments.
57.	62	<b>Reserves</b>	It will include the provisions of reserves.
58.	63	<b>Inter Account Transfers</b>	It will be used for transfer of amount from one head to another
59.	64	<b>Writes Off of Losses</b>	It will include write off of irrecoverable loans, trading losses.
60.	69	<b>Deduct Receipts</b>	It will include amounts paid from the receipt heads by adjusting as reduction in receipts.
61.	70	<b>Deduct Recoveries</b>	It will be operated to adjust the overpayments in reduction of expenditure.
<b>Note :</b> The expenditure on improvement / up gradation 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.			

- (4) The Finance Ministry may add to the primary units specified in the table under sub-rule (3) any other primary unit or prescribe an entirely different set of such units.
- (5) The departments of the Government of India shall keep in view the following with regard to the numeric codification for preparation of the Detailed Demands for Grants, namely :-
- (i) the number of tiers of classification in the Detailed Demands for Grants shall be the standard six tiers indicated in the table below:

Sl. No.	Type of Head	Codification
(1)	(2)	(3)
1.	Major Head	-4 digits(Function)
2.	Sub-major Head	-2 digits(Sub-function)
3.	Minor Head	-3 digits(Programme)
4.	Sub-head	-2 digits(Scheme)
5.	Detailed Head	-2 digits(Sub-scheme)
6.	Object Head	-2 digits(Primary unit of Appropriation or Object Head)

(ii) the numeric code numbers assigned by the Controller General of Accounts for Major, Sub-major, Minor Heads, Sub-heads and Detailed Heads for the Union and States shall be followed in the Detailed Demands for Grants;

(iii) the distinction between Revenue and Capital Expenditure shall be as defined in the Government Accounting Rules, 1990 and the General Financial Rules, 2017.

[F. No. 01(14)/2016-E.II(A)]

AVINASH K. NILANKAR, Dy. Secy.

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

- |         |              |                |                   |
|---------|--------------|----------------|-------------------|
| (i)     | Notification | No. S.O. 1187, | dated 9.6.1979    |
| (ii)    | „            | No. S.O. 2942, | dated 1.9.1979    |
| (iii)   | „            | No. S.O. 2611, | dated 4.10.1980.  |
| (iv)    | „            | No. S.O. 2164  | dated 15.8.1981   |
| (v)     | „            | No. S.O. 2304, | dated 5.9.1981.   |
| (vi)    | „            | No. S.O. 3073, | dated 4.9.1982.   |
| (vii)   | „            | No. S.O. 4171, | dated 11.12.1982. |
| (viii)  | „            | No. S.O.1314,  | dated 26.2.1983   |
| (ix)    | „            | No. S.O. 2502, | dated 4.8.1984    |
| (x)     | „            | No. S.O. 22,   | dated 5.1.1985.   |
| (xi)    | „            | No. S.O.1958,  | dated 11.5.1985.  |
| (xii)   | „            | No. S.O. 3082, | dated 6.7.1985.   |
| (xiii)  | „            | No. S.O. 3974, | dated 24.8.1985.  |
| (xiv)   | „            | No. S.O. 5641, | dated 21.12.1985. |
| (xv)    | „            | No. S.O.1548,  | dated 19.4.1986.  |
| (xvi)   | „            | No. S.O. 3183, | dated 20.9.1986.  |
| (xvii)  | „            | No. S.O. 3787, | dated 8.11.1986.  |
| (xviii) | „            | No. S.O. 2508, | dated 19.9.1987.  |
| (xix)   | „            | No. S.O. 3092, | dated 7.11.1987.  |

(xx)	„	No. S.O. 3581,	dated 10.12.1988.
(xxi)	„	No. S.O. 641,	dated 17.3.1990.
(xxii)	„	No. S.O. 1469,	dated 26.5.1990.
(xxiii)	„	No. S.O. 2173,	dated 18.8.1990.
(xxiv)	„	No. S.O. 3033,	dated 17.11.1990.
(xxv)	„	No. S.O. 3414,	dated 22.12.1990.
(xxvi)	„	No. S.O. 534,	dated 28.2.1991.
(xxvii)	„	No. S.O. 2235,	dated 24.8.1991.
(xxviii)	„	No. S.O. 547(E)	dated 24.7.1992.
(xxix)	„	No. S.O. 466,	dated 13.3.1993.
(xxx)	„	No. S.O. 1292,	dated 12.6.1993.
(xxxi)	„	No. S.O. 685,	dated 12.3.1994.
(xxxii)	„	No. S.O. 1232,	dated 28.5.1994.
(xxxiii)	„	No. S.O. 1945,	dated 13.8.1994.
(xxxiv)	„	No. S.O. 2451,	dated 24.9.1994.
(xxxv)	„	No. S.O. 174,	dated 28.1.1995.
(xxxvi)	„	No. S.O. 670(E),	dated 30.9.1996.
(xxxvii)	„	No. S.O. 665(E),	dated 5.8.1998.
(xxxviii)	„	No. S.O.1835	dated 19.9.1998.
(xxxix)	„	No. S.O. 2274,	dated 14.8.1999.
(xxxx)	„	No. S.O. 3054,	dated 23.10.1999.
(xxxxi)	„	No. S.O. 2946,	dated 3.11.2001.
(xxxxii)	„	No. S.O. 3661,	dated 23.11.2002.
(xxxxiii)	„	F.1(11)-E.II(A)/03	dated 16.09.2003
(xxxxiv)	„	No. S.O. 1970	dated 14.7.2007
(xxxxv)	„	No. S.O. 1370	dated 29.5.2010
(xxxxvi)	„	No. S.O. 3624	dated 22.12.2012