

F. No. 4(30)-B(SD)/2024
Government of India
Ministry of Finance
Department of Economic Affairs
(Budget Division)

North Block, New Delhi
Dated 3rd February, 2025

OFFICE MEMORANDUM

Subject: Proposals for Second Batch of Supplementary Demands for Grants 2024-2025 – reg.

The Second Batch of Supplementary Demands for Grants for 2024-2025 is proposed to be placed before the Parliament in the ensuing Session. Proposals from Ministries/Departments are invited for inclusion in the Second Batch of Supplementary Demands for Grants 2024-25.

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

- a. Cases where advance from the Contingency Fund of India have been granted;
- b. Payments against Court decrees which cannot be postponed;
- c. Additional funds immediately required which can be met by re-appropriation of savings in the grant but require prior approval of Parliament under the New Service/New Instrument of Service Rules. In all cases where the savings are available within the same section (Revenue/Capital and Charged/Voted) of the grant, only token supplementary would be required. In cases where the savings are available in the Revenue/Capital section or *charged/voted* section and the expenditure is to be incurred in another section, full requirement would be proposed as a technical supplementary and the savings, against which the full amount is proposed in a different section, will be committed for surrender and will not be available for re-appropriation;
- d. Cases that require prior approval of the Parliament as per revised guidelines on financial limits in cases relating to New Service/New Instrument of Service Rules vide this Ministry's O.M. No. No. F. 1(22)-B(AC)/2022 dated 23rd February, 2024;
- e. Cases where Ministry of Finance has specifically advised to propose Supplementary Demand in the Budget Session; and
- f. Cases where excess expenditure has been allowed as per Appendix – 10 below Rule No.61 and 69 of GFRs, 2017.

3. The proposal for Supplementary Demand for Grants may be projected within RE 2024-25 ceiling after a thorough and objective assessment of additional requirement of funds. While processing proposals for Supplementary Grants, the Grant controlling authority must invariably identify savings available within the Grant so that infructuous or inflated Supplementary Demands are weeded out and the eventuality of surrender after obtaining Supplementary Grant is avoided. In cases where re-appropriations can be made without the requirement of Supplementary as per the extant provisions, no Supplementary proposal, including for a token amount, should be proposed. Such requirement may be met by re-appropriation of savings after obtaining approval of competent authority.


4. The Ministries/Departments have already been advised vide D.O. No. 4(8)-B(SD)/2024 dated 27.1.2025 **that if any withdrawal is to be made from Contingency Fund while Parliament is in Session, strict adherence to the requirements under Para 5 of Appendix-I of DFPR 2024 shall be ensured by the concerned Ministry/ Department.**

5. Attention is also drawn to the Department of Expenditure's O.M. No. 12/21/E.Coord/ 2015 dated 17th July, 2015 regarding Excess Expenditure over Voted Grants, wherein, displeasure expressed by the Public Accounts Committee (88th Report on Excess expenditure) was brought to the notice of all Ministries/ Departments. The Committee, reiterated the need for scrupulous scrutiny, rigorous monitoring of the pace of expenditure and strict compliance of General Financial Rules to eliminate the possibility of excess expenditure, under spending, wrongful appropriation, etc. The Committee, recommended to restrict the use of Supplementary Grant only to rare and emergent cases and find effective ways and means to make the mechanism of estimating Supplementary Grants more realistic and fix responsibility on the Budget Controlling Officers and Financial Advisers. In the light of the observations of PAC, it is reiterated that all the Ministries/ Departments may avoid pitfalls in expenditure, take all requisite measures, including use of electronic systems, to ensure proper planning and monitoring of expenditure *vis-à-vis* voted grants.

6. The Ministries/Departments are advised to fill data and notes related to their supplementary Demands in the Supplementary Module in Union Budget Information System (UBIS). Proposals in hard copies will not be accepted unless data entry has been completed in UBIS. If there is no proposal for Supplementary Demands for Grants in this batch, a **Nil supplementary option** in UBIS may be opted/ entered.

7. Accordingly, proposals in complete form (one hard copy along with Annexure for items need to be reported to the Parliament) may be furnished by **Wednesday, 12th February, 2025 to Under Secretary (Budget) [Shri S.R. Raja], Ministry of Finance, Department of Economic Affairs, Budget Division, Room No. 221-A, North Block, New Delhi.** The proposals must be forwarded in Union Budget Information System (UBIS) using the Supplementary Module (including Hindi translation). After the due date, the UBIS link shall stand disabled. Proposals not entered in UBIS shall not be considered and shall be treated as 'NIL'.

8. Given the paucity of time, this Division regrets its inability to issue reminders past the deadline indicated above.



23/04/2025

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Encl: as above.

To

The Financial Advisers of All Ministries/Departments.

Copy to NIC, DEA for uploading the circular on website of DEA.