



Government of India

BUDGET CIRCULAR 2020-2021

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

No.F.2 (17)-B (D)/2019
Government of India
Ministry of Finance
Department of Economic Affairs
(Budget Division)

New Delhi, 2nd October, 2019.


SUBJECT: BUDGET CIRCULAR 2020-21

The Budget Circular 2020-21, containing the formats, circulars and timelines relating to the submission of Union Budget related information to the Budget Division, Ministry of Finance, is attached.

2. All data shall be submitted on Union Budget Information System (UBIS) portal (<http://10.22.86.86/ubis>). The Statement of Budget Estimates (SBE) and the Demand for Grants (DG), inter-alia, shall be generated from the UBIS. Hence, the correctness of the figures must be ensured. **The pre-budget/RE meetings will begin on the 14th October 2019.** All Financial Advisers should ensure that the necessary details related to these meetings contained in **Appendices I to VII** are entered in the RE Module of the UBIS. This data shall be the basis for pre-Budget discussions. Hard copies of the data along with specified formats may also be submitted to the Budget Division for cross-verification.

3. All Financial Advisers are requested to go through the Budget Circular carefully. Some of the new inclusions in the Circular relate to instructions regarding filling up of SCSP/TSP, Gender, Child Budget Statements etc. The format for Output-Outcome Monitoring Framework 2020-21 has also been revised. FAs shall ensure that SBEs of their Ministries/Departments must be in congruence with the Detailed Demand for Grants(DDG), presented to Parliament.

4. Budget-making is essentially a team exercise. I solicit your active co-operation for the successful completion of this exercise.



(Rajat Kumar Mishra)

Joint Secretary(Budget)

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To:

1. All Financial Advisers (By Name); and Chief Controllers/Controllers of Accounts (By Name) of all Ministries/Departments.
2. Cabinet Secretariat, President's Secretariat, Vice-President's Secretariat, Prime Minister's Office; Lok Sabha Secretariat; Rajya Sabha Secretariat; Union Public Service Commission; NITI Aayog; Supreme Court of India and Election Commission; Railway Board.
3. Principal Director (Staff), O/o Comptroller and Auditor General of India (**C&AG**), 9, Deen Dayal Upadhyaya Marg, New Delhi-110124.
4. Comptroller and Auditor General of India (**C&AG**), 9, Deen Dayal Upadhyaya Marg, New Delhi-110124.
5. Controller General of Accounts(**CGA**); Controller General of Defence Accounts (CGDA).

Copy to :

1. PS to Finance Minister
2. PS to Minister of State (Finance)
3. PPS to Principal Secretary to PM
4. PPS to Additional Principal Secretary to PM
5. PPS to Principal Secretary to PM
6. PPS to Cabinet Secretary
7. PPS to Finance Secretary
8. PPS to Secretary (Economic Affairs)
9. PPS to CEO, NITI Aayog
10. PPS to Secretary (Expenditure)
11. PPS to Secretary (DFS)
12. PPS to Secretary (Disinvestment)

Copy also forwarded to:

- 1) **Finance Secretaries of Union Territory Administrations:-** with the request to prepare, in advance, a statement showing the breakup of scheme outlays, according to Budget heads and send copies thereof to the Ministry of Home Affairs. Corrections considered necessary after approval of scheme outlay may be advised immediately on receipt of intimation thereof. The approved scheme provisions with which the individual Ministries/Departments are concerned may please be intimated to Ministry/Department concerned for preparation of SBEs and submission thereof to the Ministry of Home Affairs.
- 2) All Accountants General in States.
- 3) Director Generals of Audit:-(i) Central Expenditure, AGCR Building, I.P. Estate, New Delhi-110002; (ii) Central Revenue, AGCR Building, I.P. Estate, New Delhi-110002; (iii) Economic and Service Ministries, AGCR Building, I.P. Estate, New Delhi-110002.
- 4) Dy. Director General (PAF), New Delhi; (ii) Dy. Director General (TAF), New Delhi; (iii) Chief Controller of Accounts, Delhi Administration, Delhi; (iv) Director of Accounts, Andaman and Nicobar Islands Administration.
- 5) Pay and Accounts Officer, Lok Sabha; (ii) Pay and Accounts Officer, Rajya Sabha; (iii) Pay and Accounts Officer, Pondicherry; (iv) Director of Accounts, Daman and Diu, Panaji.
- 6) Controller of Aid Accounts and Audit, Department of Economic Affairs.
- 7) Central Pension Accounting Office, Department of Expenditure, New Delhi.
- 8) (i) FB & ADB Division (with the request that estimates relating to SDRs to be included in the Public Account, both credits and debits and estimates of interest thereon may please be furnished to the Budget Division) (ii) Infrastructure Policy Finance Division (iii) BC Division, Department of Economic Affairs.
- 9) E. Coord./ E.V Branch/ PFC-I Division/ PFC-II Division, Department of Expenditure.
- 10) N.I.C., Ministry of Finance, North Block, New Delhi.
- 11) The Manager, Government of India Press, Ring Road, Mayapuri, New Delhi, for action on para 15.6 of the Budget Circular.

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F.No. 2 (17)-B(D)/2019
Government of India
Ministry of Finance
Department of Economic Affairs
(Budget Division)

North Block
New Delhi, 2nd October, 2019

BUDGET CIRCULAR 2020-21

Guidelines for the Ministries/Departments for framing the Revised Estimates for 2019-20 and Budget Estimates for 2020-21 and submission of the same to the Budget Division are as under:-

I – General Instructions and Timelines

1. Finalization of Budgetary Estimates and Timelines

1.1 The basis of the final budgetary allocations will be the ceilings indicated in the MTEF statements which was tabled in the Parliament in the Monsoon session in August, 2018. Using the allocations indicated in the MTEF statement (including for Select Schemes), each Ministry would, decide the allocations in the SBE format and forward them to the Budget Division in formats in **Appendix I to VII**. The provisional SBE will form the basis of pre-budget discussions to be taken by Secretary (Expenditure).

1.2 The details are required to be furnished to Budget Division in the formats at **Appendix I to VII**, which would form the basis of pre-budget discussions. The Budget Estimates for 2020-21 will be provisionally finalized after Secretary (Expenditure) completes discussions with the Secretaries and Financial Advisers. Pre-Budget Meetings shall begin from **14th October 2019** and shall continue till the first week of November, 2019.

1.3 Ceilings for all categories of expenditure, including Central Sector and Centrally Sponsored schemes will be discussed. Accordingly, the RE 2019-20 and BE 2020-21 for all categories of expenditure, and select schemes/projects specifically included in the MTEF Statements, may be indicated separately for Revenue and Capital expenditure.

1.4 It is proposed to discuss the totality of the requirements of funds for various programmes and schemes, along with receipts of the Departments (viz. interest receipts, dividends, loan repayments, departmental receipts, receipts of Departmental Commercial Undertakings, etc.) during the pre- budget meetings chaired by Secretary(Expenditure). All the Ministries/ Departments are required to submit details of all the Autonomous Bodies for which a dedicated corpus fund has been created, clearly indicating the purpose, whether in Public Account, accumulated balances as on 31.03.2019, annual expenditure for the last three years, and allocations made during the current FY. The reasons for their continuance should be explained and why the same should not be wound up and requirements of the Autonomous Body met through Grant-in-Aid.

1.5 The details of NTR mobilisation and the potential by the Ministry/ Department shall be discussed during the pre-Budget meetings. Hence, Ministries/Departments are requested to come prepared for the discussions related to their NTR receipts. The indicative budget figures will be discussed on a net basis. The dates of discussions will be intimated separately. Financial Advisers may prepare the Budget and Expenditure Trends and Non-Tax Revenue for 2020-21 and forward the same to Budget Division along with **provisional SBEs by 9th October, 2019** positively.

1.6 For the Budget Estimates of 2020-21, the allocations will be finalized for the Establishment and Other Central government expenditures as well as the Finance Commission related transfers which are already projected in the XIV FC report and agreed to by the Centre. For the Central Sector (CS) schemes and Centrally Sponsored Schemes (CSS), tentative ceilings would be discussed during the pre-budget meetings. This initial ceiling will be based on the projections made in MTEF allocation for 2020-21 for each Ministry/Department (discussed earlier), subject to changes if any in sharing pattern, merger and de-merger of various Departments/ Ministries.

1.7 Consequent to pre-Budget meetings, the provisional ceilings for expenditure, finalised in these meetings, will be communicated to the Ministries/Departments. The Financial Advisers will get the data entered in the UBIS on the basis of the ceilings communicated by the Budget Division. **The final ceilings for the schemes will be decided separately by the Ministry of Finance latest by 15th January 2020, taking into account the resource assessment of the Government and the available fiscal space.** Data of BE 2020-21 shall be got entered by the Financial Advisers in UBIS within 2 days of the communication of final ceilings.

1.8 The estimates of revenue receipts, capital receipts and public account transactions should reach the Budget Division by due dates, which are mentioned in the table below:

Table 1: Due dates for rendition of estimates/information by Ministries/ Departments to Budget Division of Department of Economic Affairs:

S.No.	Item	Due Date
1.	Preparation of provisional SBE based on MTEF numbers for 2020-21	9 th October, 2019
2.	(a) Budget and Expenditure Trends in 2018-19; (b) Draft paras for Budget Speech (along with financial implication)	9 th October, 2019
3.	Non-Tax Revenue (with components) Trends and Potential for 2018-19/2019-20	10 th October, 2019
4.	Interest Receipts/Recoveries of Loans	10 th October, 2019
5.	Capital Receipts (including Public Account transactions)	16 th October, 2019
6.	Interest Payments	16 th October, 2019
7.	Loans to Govt. Servants	16 th October, 2019

8.	Disclosure Statements under FRBM	9 th October, 2019
9.	Revenue Receipts	16 th October, 2019
10.	Data Entry in UBIS related to RE ceilings (first SBE to be filled up and subsequently provisional DDG to be generated)	Within 2 days of communication of provisional ceilings.
11.	Data Entry in UBIS, related to Final ceilings and submission of hard copy of SBE	Within 2 days of communication of final ceilings
12.	Submission of provisional SBE and DDG (generated from the UBIS)	20 th December, 2019
13.	Notes on Demand for Expenditure Budget of 2019-20	Within 1 day of rendition of SBE(Final)
14.	Material for Statements to be appended to Demands for Grants and Expenditure Profile	Within 3 days rendition of SBE(Final)
15.	Appendices related to Statements of Expenditure Profile	Within 3 days rendition of SBE(Final)
16.	Estimates of GDP from CSO	By 7 th January 2020
17.	Submission of final DDG (in UBIS)	By 25 th Jan 2020
18.	Outcome Budget (Final)	Within 3 days rendition of SBE (Final)

** enclosing the receipt estimates also for review at the pre-Budget meetings.*

1.9 To eliminate delays, Ministries/Departments should make data-entry in the Union Budget Information System (**UBIS**) software and also forward a hard copy of these to the designated sections in the Budget Division indicated in **Appendix L & LI**. Hard copies will not be accepted unless data entry has been completed in UBIS. The communications should be sent by special messenger and not through the R & I Section of the concerned Ministry or to the R & I Section of the Ministry of Finance. *While providing the estimates to Budget Division, the forwarding authority may indicate his/her name, complete office address viz. Room No., name of the building etc., email and the telephone number (both landline and mobile number are must) in the forwarding letter.*

1.10 In so far as the **Department of Atomic Energy** and **Department of Space** are concerned, SBE may be forwarded to Budget Division as soon as the estimates are compiled, but not later than **12th October, 2019**.

1.11 Office of the Comptroller & Auditor General of India may send the SBE to Budget Division by **12th October, 2019**. These may be supported by actuals as indicated in preceding paragraph, along with item-wise actuals for 2018-19, as also actuals up to **September, 2019** against BE 2019-20.

1.12 A List of Demands for Grants for the year 2020-21 as drawn up on the basis of the Government of India (Allocation of Business) Rules, 1961, as amended from time to time, is contained in **Appendix XLIX**. Also, **Appendix L** shows allocation of demands to the various sections of the Budget Division.

II – Expenditure Budget

2. Instructions related to preparation of Budget and Expenditure Trends and material for Pre Budget Meetings:

2.1 Revised formats of various budget documents showing a break-up based on revenue and capital expenditure is being used since Budget 2017-18. In case of the SBE, the Central government expenditure has been classified into six broad categories indicated in the box below:

- A. Centre's Expenditure:**
- (i) **Establishment Expenditure of the Centre;**
 - (ii) **Central Sector Schemes;**
 - (iii) **Other Central Expenditure, including those on CPSEs and Autonomous Bodies;**
- B. Centrally Sponsored Schemes and other Transfers:**
- (iv) **Centrally Sponsored Schemes;**
 - (v) **Finance Commission Transfers; and**
 - (vi) **Other transfers to States.**

2.2 The description of the six categories mentioned above is given below:

(i) The **Establishment Expenditure** of the Centre will include all the establishment related expenditure of the Ministries/Departments. The budgetary proposals for this section will include establishment expenditure on attached and subordinate offices, on various heads related to establishment viz. salaries, medical expenses, wages, overtime allowances, foreign travel expenses, domestic travel expenses, office expenses, materials and supplies, publications, advertising and publicity, training, other administrative expenses, POL, cost of ration, clothing and tentage, professional services, rent rates and taxes, royalty, pensionary charges, rewards and minor works, motor vehicles, information technology etc.

(ii) The **Central Sector Schemes** will include all those schemes which are entirely funded and implemented by the Central Agencies viz. Ministries/ Departments or various agencies of GoI such as the autonomous bodies and other special purpose vehicles. In some cases as an exception, and with the specific prior consent of Finance Ministry (Department of Expenditure) the central sector schemes may be allowed to be implemented through the concerned State implementing agencies. Exceptions to this general rule shall apply to those schemes where specific approval has been given by the Department of Expenditure. The transfer of funds in such cases will be done directly to the implementing agencies and not through the State treasuries.

(iii) The **Other Central Expenditure** will include provisions made for the Central expenditure on CPSUs, autonomous bodies etc. and other expenditure, such as Interest Payments (see Demand No 35), Repayment of Debt (see Demand No. 36), contribution to international organizations etc.; This includes interest payments, repayment of debt not covered in the category of schemes or establishment expenditure. In certain cases, such as ICAR, CSIR and Atomic Energy etc. which also implement some Central Sector schemes, the provision related to the schemes will be shown in the category of the central sector schemes.

(iv) The **Centrally Sponsored Schemes** on the other hand will include the schemes so decided by the Report of the Sub-Group of Chief Ministers on Rationalization of Centrally Sponsored Schemes as approved by the Cabinet on 3.8.2016. The list of approved centrally sponsored schemes is given in O.M. No. 66(01)/PF II/2015 dated 16.09.2016 (**Annex A**) and O. M. No. O-11013/02/2015-CSS & CMC dated 17.08.2016 (**Annex A1**). These schemes will be implemented by the State/UT governments with the sharing pattern as approved by the Government, based on the recommendations of the sub-group of Chief Ministers. The central share for the schemes will be routed entirely through the State/UT treasuries as grants in aid under various object heads, except in the case of Direct Benefit Transfers where the functional heads could be used. In such cases, a mapping of the allocations under centrally sponsored schemes not routed through State treasuries will be required to work out the total quantum of resource transfers to the States within the centrally sponsored schemes.

(v) The category **Finance Commission Transfers** will only come in the demand titled "Transfers to States" (see Demand No.38) under the Department of Expenditure, Ministry of Finance.

(vi) The category **Other Transfers to States** will include all other transfers to state such those made under National Disaster Relief Fund, Assistance to schemes under proviso(i) to Article 275(1) of the Constitution. **FAs may personally ensure that the expenditure categorization follows the above indicated classification.**

2.3 The Financial Advisers of Ministries/Departments shall ensure that the data entry in the UBIS and software would self-generate SBE formats. The Ministries/Departments shall cross check whether the SBE formats correspond to the instructions given below. They shall then submit the hard copies of SBEs in proper format to the respective sections in the Budget Division. For details on the specific formats and instructions while filling in Detailed Demand for Grants, you may refer to para 15 of this Circular.

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

- (i) In SBEs the schemes will be depicted, up to a maximum of four levels only as given below:
 - a. Umbrella Schemes
 - b. Schemes
 - c. Sub-Schemes
 - d. Component
- (ii) All schemes would be categorised as either Centrally Sponsored Schemes or Central Sector Schemes. Allocation of one scheme would appear only at one place in the SBE. Accordingly, entries for allocation for North East and Sikkim should be done separately under each scheme and not as Lump-sum provision for N.E. and Sikkim as was done earlier.
- (iii) If a scheme has EAP component and/or funded from a Fund in the Public Account (in case of say funding from cesses) then the components have to be separately depicted at the sub-scheme level as below:
 - a. Gross Budgetary Support
 - b. EAP Component
 - c. Amount met from (*Name of Fund*)

- (iv) The entries related to transfer to fund and the amount met from fund, wherever applicable will be shown as two separate entries in the SBEs below the schemes which are funded from it. In case the utilisation of the Public Account Fund is towards a Centrally Sponsored Scheme, then transfer of the corresponding amount should be made from the major head 3601/3602 to ensure that the transfers to States are not understated.
- (v) The entries related to interest payments and re-payment of Principal of GoI fully service Bonds would need to be shown separately as a line entry under the schemes from which such interest is being paid. An example comprising of all the above-mentioned scenario is shown in the table below:

IV	Centrally Sponsored Schemes	Actual 2018-19		
		Revenue	Capital	Total
7.	<i>National Education Mission-Sarva Shiksha Abhiyan</i>			
7.01	Gross Budgetary Support			
7.02	EAP Component			
7.03	Allocation from Prarambhik Shiksha Kosh			
7.04	Interest under EBR (eg. HEFA)			
7.05	Repayment of Principal of GoI fully service Bonds			
	<i>Total-National Education Mission-Sarva Shiksha Abhiyan</i>			
8.	National Programme of Mid-Day Meals in Schools			
8.01	Gross Budgetary Support			
8.02	Allocation from Prarambhik Shiksha Kosh			
8.03	Interest under EBR (e.g. HEFA)			
8.04	Repayment of Principal of GoI fully service Bonds			
	<i>Total-National Programme of Mid-Day Meals in Schools</i>			
9.	Transfer to Prarambhik Shiksha Kosh (PSK)*			
10.	Amount met from Prarambhik Shiksha Kosh (will be a negative entry)*			

Note: Total of Sl. No. 10 will be equal to Sl. No. 7.03 and Sl. No. 8.02.

* Provisions relating 'transfers to' and 'amount met from' any reserve fund may not be made from Major Heads denoting North Eastern Areas viz. '2552', '4552' and '6552' as these heads are used to disclose the transitory provisions, which will ultimately be re-appropriated to functional Major Heads at the time of incurring expenditure. Such provisions ('transfers to/amount met from') may be made under the relevant functional heads.

- (vi) Scheme allocation would continue to be prepared major head-wise, as was being done earlier. This information would be used to generate the DG, Part B of the SBE and the statements in Budget Profile.
- (vii) In the SBE, as referred to in section 3.1, all existing line entries have to be put under one of the six indicated categories. In case the existing line/umbrella scheme has items which belong to more than one of the six categories, then the existing line would need to be broken up and adjusted suitably under the relevant categories. For instance, if there is an existing umbrella 'Welfare of Children' which has a central sector scheme and direct assistance to an Autonomous body (i.e. untied GIA and not under the scheme), then the umbrella scheme would need to be broken up and the Central sector scheme would go under category II – Central Sector Schemes and the assistance to autonomous body would go under category III – Other Central Expenditure. It may be noted that if grants are being given to any Autonomous Body under a scheme for implementing of that scheme, then the line need not be broken up and would figure under the Central Sector Scheme. **All SBEs should necessarily follow the above format.**
- (viii) As per the recommendations of the Committee of Secretaries in its meeting held on 09.12.2016, each Ministry/Department has to identify specific Swachhhta elements in the schemes under implementation and create a separate budget head for earmarking funds for implementing Swachhhta Action Plan (SAP). The instructions in this regard were conveyed vide OM No. F1(8)-B(AC)/2017 dated 21st March, 2017 (**Annex W**).

2.5 While preparing the estimate as indicated above, care may be taken that the total proposed allocation under the demand should be in line with the ceilings indicated in the MTEF statement. The ceilings are not expected to be exceeded (Annex X). In case of any deviation from the MTEF ceilings, the detailed reasons should be clearly brought out. While preparing the estimates care must be taken to first budget for all committed and continuing expenditure, before including provisions for new schemes/items of expenditure. Further, the following factors inter-alia, must be taken into consideration while preparing the estimates:

- a) Latest actuals (till Sept'19) during current year;
- b) Actuals for the same period in preceding year;
- c) Actual expenditures during the previous financial years; (refers to the entire years as opposed to H1)
- d) Appropriations/re-appropriations ordered/contemplated during the remaining part of the current FY, or any sanction to expenditure issued/proposed to be issued, including on new scheme during the remaining part of the year. In case EFC/ SFC/ Cabinet approvals are pending then these may be clearly brought out.
- e) All pending arrears should be incorporated in BE 2020-21 and in case a part of it is left out in SBE, the reason for the same need to be separately submitted.
- f) Any other relevant factor which may be foreseen at the time of framing the RE 2019-20/BE 2020-21;

- g) Actual expenditure up to 30th **September, 2018** as also actuals up to **30th September 2019** of BE 2019-20 would supplement the RE 2019-20 proposals. The actuals may be reconciled with the monthly accounts compiled by Controller General of Accounts before incorporating the same.
- h) Any excess expenditure incurred till date may be specifically highlighted so that RE numbers for 2019-20 take the same into account.
- i) Care should be also taken for including advances from Contingency Fund and the need to recoup the same.

2.6 The following information may also be furnished to Budget Division along with the provisional SBEs:

- (i) Effect of additional installments of dearness allowance sanctioned this year and the net additionality asked therefor (i.e., after setting off against savings, if any).
- (ii) Items of expenditure, which are matched by or linked to receipts such as externally aided projects, bonus share, cesses etc.
- (iii) Provision included in respect of vacant posts.
- (iv) A separate statement giving the committed liabilities as arrears of the Ministry/Department, in terms of payments already due, but lying unfulfilled due to lack of budgetary provision.
- (v) A separate statement indicating (a) provision made scheme-wise/project-wise in BE 2019-20 against externally aided projects, (b) expenditure incurred up to **September 2019**, (c) amount for which claims have been lodged with the office of Controller of Aid Accounts & Audit, DEA seeking reimbursement from the external donor and (d) requirement in RE 2019-20 and BE 2020-21.
- (vi) Details of authorised and held manpower and current/arrear liability on account of pay & allowances in respect of CPSUs and substantially financed autonomous bodies getting budget support.
- (vii) Unspent balances as on **31st March, 2019** with all grantee/loanee bodies (other than the States) in respect of all bodies which received more than ₹1 crore grant/loan during 2018-19. (Separate details for each body).
- (viii) Unspent balances and pending Utilization Certificates, State-wise and scheme-wise, as on **31st March, 2019 and 30th September, 2019** in respect of all schemes.
- (ix) Explanations for variations between BE 2019-20 and RE 2019-20 (proposed) may be given scheme-wise separately. Any increase/decrease in BE 2020-21 (proposed) may also be explained suitably.
- (x) Whether all continuing expenditure has been included in RE 2019-20 proposals
- (xi) Violation of approved MEP/QEP
- (xii) Measures to increase user charges of Autonomous Bodies with a view to recover costs and engaging in buyback of shares.
- (xiii) Efforts to recover arrears of Non-Tax revenue and whether all their CPSUs are paying dividend as per new dividend policy given in DIPAM's O.M. No. 5/2/2016-Policy dated 27.05.2016 (**Annex B**). Actuals of last FY and estimates for CFY may be provided.
- (xiv) Progress in compliance to cash management guidelines as detailed in O.M. No. 15(39)-B(R)/2016 dated 21st August, 2017 (**Annex P**).

- (xv) Savings as a result of implementing DBT
- (xvi) Departments/Ministries shall submit draft paras, along with financial implication, that they want included in the Budget Speech. These shall be discussed and finalized during RE Meetings
- (xvii) UTs without legislature may also provide information on measures being taken by them to enhance Non-tax receipts.
- (xviii) With respect to subsidies, assumptions regarding subsidy calculations shall also be clearly indicated.

It may be ensured that formats given in Appendix I to VII are correctly filled and submitted through UBIS before 9th October 2019.

Note: The Pre-budget meeting of the Ministry/Department will be possible only after receipt of full information as required above.

2.7 Revenue & Capital Expenditure: As per Article 112 of the Constitution of India, Annual Financial Statement shall distinguish expenditure on revenue account from other expenditure. Rule 50(2) of General Financial Rules, 2017 (GFR) mentions that the estimates of expenditure shall distinguish provisions for expenditure on revenue account from that for other expenditure including expenditure on Capital Account on loans by the Government and for repayment of loans, treasury bills and ways and means advances. Further Rule 84 of GFR defines Capital and Revenue Expenditure. All the Ministries/Departments may kindly refer to these Rules and prepare the Budget Estimates in compliance with these and other statutory obligations.

2.8 Grants-in-Aid to Autonomous Bodies & Institutions : For providing grants-in-aid to autonomous bodies and institutions, the instructions contained in Rule 230 of the General Financial Rules, 2017 may be followed. In cases where activities of a body cover more than one function of the Government and the body is likely to approach several Departments for grants, consultation should take place among the concerned Departments before the grants are approved. The body should be specifically asked to furnish details of assistance received or proposed to be received from other Central Government Departments and also from State Governments.

2.9 No provision may be made in the establishment budget for posts, which are lying vacant for one year or more. Even otherwise, provisioning for vacant posts should be made with caution to avoid eventual savings in case the vacant posts remain vacant.

2.10 Items of expenditure which are linked to receipts, like those met from proceeds of cess or '1605-External Grant Assistance' or '1606-Aid Material and Equipment' may also be similarly segregated in the Statement of Budget Estimates.

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

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

2.13 Further, the estimates of expenditure in the Expenditure Budget and also in Demands for Grants, are expressed in crore of rupees with two decimal places. Under the present system of rounding, major head under which the total provision is less than ₹50,000 gets excluded from the two documents referred to above. This causes discrepancy with Detailed Demands for Grants in which the provisions are expressed in thousands of rupees. In such cases the major head, etc. will be shown in the SBE and the Demands for Grants with a footnote that “the provision is less than ₹1 lakh”. The Statement to be furnished in the SBE and other Statements to be forwarded to the Budget Division should be suitably rounded to crores of rupees with two decimal places for each major head. The breakup of the provision for schemes included under a major head should also be suitably rounded so as to work up to the total in respect of each major head in crores of rupees with two decimal places. Similarly, the provisions under the various detailed heads in the Detailed Demands for Grants should also be suitably rounded so that the total under each major head included in that demand is in crores of rupees with two decimal places. It should, however, be ensured that in the amount so rounded off, there is no inflation in the total fund requirements. Instructions at paragraph 12.1 may also be seen.

2.14 The Ministries/Departments may review the SBEs for 2019-20 in respect of their Demands for Grants and modifications therein, if any, as may be required keeping in view the guidelines mentioned above.

2.15 The benefits of the extension of the revised pay-scales as per Central Secretariat Service (RP) Rules, 2016 that has been notified on 25.07.2016, has been extended. They shall be applicable to the employees of the quasi-government organizations, autonomous organization, statutory bodies etc. set up by and funded/ controlled by the Central Government, subject to restrictions as mentioned in Department of Expenditure's OM No. 1/1/2016-E-III(A) dated 13th September, 2017 (**Annex E**). Reference is made to para 5 of the above OM for strict compliance.

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

3.1 In 2017-18, an exercise was undertaken to rationalize the number of schemes to avoid overlap of objectives and thin spread of resources. The schemes were appropriately grouped under Umbrellas to better reflect the objectives of schemes. Any changes in the scheme structure from the approved rationalized structure should only be made with the approval of Department of Expenditure(concerned PFC Division). Ministries may also ensure that there is no proliferation of the schemes and instructions contained in O.M. No.24(35)/PF-II/2012 dated 5th August, 2016 are strictly adhered to while considering any new schemes. (**Annex C**).

3.2 For uniform depiction of schemes in the budget documents, it has been decided to adopt a uniform four tier structure as below:

Tier 1	Umbrella Scheme	Minor Head
Tier 2	Scheme	Sub Head
Tier 3	Sub Scheme	Detailed Head
Tier 4	Component	Object Head

Ministries may ensure that the above scheme architecture is uniformly followed and the accounting correspondence as mentioned in the table above is followed while preparing the DDGs.

3.3 It is necessary to review the existing Expenditure Budget in the first instance, to prioritize the activities and schemes and identify those activities and schemes which can be eliminated or reduced in size or merged with any other scheme. All Ministries/ Departments were expected to take up the exercise of review/ evaluation of all ongoing schemes/ programmes to determine their continued relevance vide Secretary (Expenditure)'s O.M. F. No. 7(5)/E-Coord/2004 dated 24.09.2004. Departments should ensure that all schemes that have been discontinued, do not find mention in RE 2018-19. Similarly schemes that are not to continue beyond the year 2019-20, should not be included for BE 2020-21. A mention of the schemes discontinued or merged should be made in the notes below the SBEs.

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

3.5 While framing the estimates, due note may be taken of the past performance, the stages of formulation/implementation of the various schemes, the institutional capacity of the implementing agencies to implement the scheme as scheduled, the constraints on spending by the spending agencies, and most importantly the quantum of Government assistance lying with the recipients unutilized/unaccounted for etc. This will ensure that surrender of funds does not take place at a later stage. Parliamentary Committees have repeatedly expressed concern over incidence of large savings in the Grant. The Public Accounts Committee also requires that savings in a Grant amounting to ₹ 100 crore and above have to be explained to the Committee.

3.6 Ministry of Finance, Budget Division has issued instructions on the need for the individual Ministry/ Department to put in place effective mechanism for realistically assessing their requirement of funds in a way that would ward off the occurrence of unwarranted surrender of savings at a later date. In this regard, attention of the Ministries/ Departments is drawn to the provisions contained in Rule 230(7), 232(v) & (vi), 238, 239 of GFR 2017 for strict adherence. Instructions on large scale unspent provisions have been issued for strict compliance by the Ministries/Departments vide O.M. No. 7(1)/B(D)/2006 dated 22.07.2015 (Annex-F). The Ministry of Finance has suggested some measures for effective control of expenditure against the sanctioned grant/appropriation vide O.M. No.7(1)/E.Coord/2014 dated 29.10.2014. (Annex-G). All Ministries/ Departments may give due regard to these instructions for effective expenditure control.

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

4. Instructions related to budgeting for Externally Aided Projects

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

4.2 Ministries/ Departments make provisions against externally aided projects and these are being shown in a separate annex viz., "Statement showing project-wise provisions for expenditure on externally-aided projects" in the 'Detailed Demands for Grants' of the concerned Ministry/Department, as in the form at **Appendix-XXX**. It is observed that there is a time lag between incurring of expenditure and claiming reimbursement thereof from the concerned donors. This obviously puts pressure on the GOI's Ways & Means Advances position. In order that the eligible expenditures are promptly lodged in the form of claims with the relevant donors through the Office of Controller of Aid Accounts & Audit for seeking disbursement of the committed external assistance, Financial Advisers should hold periodical reviews in this regard. It is proposed to review the budget provision made in BE 2019-20 against externally aided projects and the action taken to claim reimbursements thereof from the external donors, during the pre-budget review meetings to be taken by Secretary (Expenditure). An updated status in this regard may be submitted along with SBE (proposed) on or before **9th October, 2019**.

5. Instructions related to entering of data in the UBIS

5.1 After the pre-Budget meetings are completed the approved allocations for expenditure, as finalised in these meetings, will be communicated to the Ministries/ Departments. The Financial Advisers shall ensure that this data is entered in the UBIS.

5.2 Ministries/Departments may take particular care in filling the estimates relating to each of the public enterprises (budgetary support, Internal and Extra Budgetary Resources and Total Outlay). Similarly, if works expenditure is to be incurred through the Ministry of Urban Development, the same should be included in the column provided therefor in the Statement of Budget Estimates after settling the estimates with Ministry of Urban Development. SBE should carry a certificate that the total provision inclusive of the works outlay corresponds to the allocation given for 2019-20.

5.3 The budget provision towards 'Works Outlay' is reflected in the Demands for Grants for the year 2020-21 in respect of Ministries/Departments, who expressed their willingness for such reflection, in terms of this Division's O.M. No.1(20)-B(AC)/2017 dated 8th September, 2017 (**Annex I**). Such provisions in respect of

other Ministries/ Departments will continue to be reflected in the Demands for Grants of Ministry of Housing and Urban Affairs (**Demand No.56**) in BE 2020-21.

5.4 UTs without Legislature: In the case of Union Territories without Legislature the Ministry of Home Affairs (being the nodal Ministry) will get the Statement of Accepted Estimates from the UTs concerned and examine these to ensure that the total provisions are within the ceilings approved for each UT. They should furnish the information along with related recoveries, and receipts, to the Ministry of Finance (Budget Division) on the same pattern as per the SBE 2019-20. The UTs are requested not to send any SBEs to the Ministry of Finance directly. All correspondence in this regard should be made with the Ministry of Home Affairs only. As regards release of funds to UTs with or without legislature, guidelines issued vide OM No. 3/6/2017- BPC&T dated 5th April, 2018 (**Annex V**), may be followed.

5.5 In cases of items of work transferred from one Ministry/ Department to another, subsequent to the presentation of the Budget for 2019-20, the B.E. and R.E. 2019-20 (and in the Detailed Demands for Grants, the Actuals 2018-19 also) in respect of these items may be shown along with the BE 2020-21 in the Demands for Grants (for 2020-21) of the Ministry/Department which has taken over the work, to facilitate comparison. Consequently, these items may completely be deleted from the Demands for Grants for 2020-21 of the Ministry/ Department from which these have been transferred. Necessary Supplementary Demands for Grants provision may be proposed by the Ministry/Department to which the work has been transferred.

5.6 Pursuant to the instructions contained in the Government of India (Allocation of Business) Rules 1961, any transfer of items of works/ schemes and their corresponding provisions from a Ministry/ Department would be effected through Supplementary Demands for Grants. Therefore, at RE stage, the Ministry/ Department from where the work has been transferred should surrender the expenditure provision from those specific items of work, including associated establishment expenditure, and indicate the same categorically during the pre-Budget discussions held in the Ministry of Finance under the Chairmanship of Secretary (Expenditure).

5.7 The final allocations will be communicated in end December/early January, once the estimates of receipts are finalized. BE 2020-21 shall be completed under the overall supervision of the Financial Advisers within 2 days of the communication of final ceilings Ministries/Departments should submit the SBE), after incorporating the changes in the allocation if any. The outcome budget should also be changed accordingly. The SBE will be accompanied by four statements mentioned below:

- (i) Showing the amount of charged expenditure included under each of the major heads in RE 2019-20, BE 2020-21 (**Appendix VIII**);
- (ii) Showing the estimates, if any of recoveries taken in reduction of expenditure under each of the major heads included in the SBE, (**Appendix IX**);
- (iii) Loan and equity components of investments in Public Enterprises and Public Sector Banks with the externally-aided component in case of former. (**Appendix X**);

- (iv) Brief notes explaining major variations between BE 2019-20 and RE 2019-20; and also between RE 2019-20 and BE 2020-21 should be furnished in all cases wherever the variations under the items listed in the SBE exceed 10% of the BE or RE, as the case may be, whichever is lower. The explanation should be meaningful and specific. Vague indications in phrases like “due to less requirement of the project” or “more requirement of the project” will not be acceptable.

5.8 In case any modification or amendment is to be made in the figures already communicated to Budget Division through SBE, the modifications/ amendments should be communicated in the form in Appendix XI. Ministries/Departments should not re-send the entire SBE for this purpose. This will also be part of UBIS.

6. Instructions related to allocation for North East

6.1 All the Ministries/Departments (except those specifically exempted by Ministry of Development of North Eastern Region) are required to spend 10% of the Gross Budget Support (GBS) from their allocation under Central Sector Schemes and under Centrally Sponsored Schemes for the benefit of North Eastern Region & Sikkim. While sending the data for RE 2019-20, the Ministries/Departments should separately show the Expenditure on schemes/projects benefitting the North Eastern Region and Sikkim. The details of exemptions from North East & Sikkim expenditure for schemes/programmes, if any, granted by the Ministry of Development of North Eastern Region (DoNER) may be furnished along with SBEs. Further, Ministry of Finance, Department of Expenditure [Public Finance (Central-I) Division] and Department of Economic Affairs (Budget Division) vide OM NO.2(1)-B(S)-2017 dated 05.05.2017 (**Annex T**) and 72(08)/PF II/2017 dated 05.05.17 (**Annex U**) has issued instructions to all the Ministries/Departments in this regard. These instructions may be kindly adhered to.

6.2 Ministry of Development of North Eastern Region may send the List of Ministries/Departments and the schemes, if any, that are exempted from earmarking 10% of the budgeted allocation as a lump sum provision for NER for the year 2020-21 by 26.11.2019 positively.

6.3 Budget provisions towards projects/schemes for development of North Eastern Region and Sikkim have, hitherto, been provided as ‘lump sum’ under the Major Head ‘2552-North Eastern Region’ for Revenue expenditure and the Major Head ‘4552-Capital Outlay on North Eastern Region’/Major Head ‘6552-Loans for North Eastern Region’ for Capital expenditure for eventual re-appropriation to appropriate functional heads of expenditure. However, such lump sum provisions should be disintegrated into scheme wise allocations in Expenditure Budget. This is to ensure that provision shown under a scheme is complete in all respects. Care may be taken that the overall requirement of earmarking 10% is ensured. Also, the provisions should be disintegrated upto object head level corresponding to different functional major/sub-major/minor heads, indicating the details, in the Detailed Demands for Grants and provided for under the Major Head ‘2552-North Eastern Region’ for Revenue expenditure and the Major Head ‘4552-Capital Outlay on North Eastern Region’/‘6552-Loans for North Eastern Region’ for Capital expenditure,

respectively for eventual re-appropriation. This is to facilitate informing Parliament about the nature of expenditure, end-beneficiary, etc. After approval of the budget by Parliament, the expenditure provisions can be transferred to the functional head for incurring expenditure through re-appropriation. A List of Ministries/Departments which are exempted from 10% allocation as lumpsum provision is given at vide O. M. No. 2(4)-B(S)/2017 dated 31st August 2017 (**Annex J**).

7. Instructions related to allocation for SC/ST sub-component

7.1 NITI Aayog, vide O.M. No.M-11011/8/2017-SJE dated 20.11.2017 read with O.M. No.M-11011/15/2018-SJE dated 14.1.2019 have issued comprehensive guidelines for allocation of funds for the welfare of Scheduled Castes and Scheduled Tribes. The obligated Ministries/ Departments shall invariably keep the required percentage of allocation under SCSP and TASP, as stipulated in the NITI's guidelines *ibid* and even make endeavor to keep higher percentage of allocation, wherever possible.

7.2 The total allocation for Centrally Sponsored and Central Sector schemes of the obligated Ministries shall be taken for calculation of percentage of earmarking of funds under SCSP and TASP. Ministries/ Departments may ensure that the allocation under SCSP/TASP shall not be less than Budget Estimates 2019-20.

7.3 As decided in the meeting held on 16.11.2018 in NITI Aayog, the requests for exemption from earmarking or incurring expenditure for SCSP & TASP by the obligated Ministries/Departments, if any, shall be considered by the Nodal Ministries i.e. Ministry of Social Justice & Empowerment for SCSP and Ministry of Tribal Affairs for TASP with the approval of their Ministers. Therefore, the obligated Ministries/Departments shall take necessary action, if any, accordingly

7.4 At the time of Pre-budget Meetings, a comprehensive review of progress of expenditure under SCSP (Minor Head 789) and TASP (Minor Head 796) of the obligated Ministries/Departments will be undertaken. After taking into account the progress of expenditure and requirement of funds under these heads, a suitable reallocation within these heads among the Ministries/Departments will be made to ensure that funds are made available as per requirements. The Ministries/Departments will be required to feed the relevant data in UBIS (**Appendix IV-A and IV-B**) for review and consideration in Pre-budget Meeting.

8. Instructions for the composite demand for 'Civil Pensions'

The arrangements for submission of estimates for inclusion in the Demand 'Pensions' will be as follows:

- The Demands for Grants 'Pensions' is administered and controlled by the Central Pension Accounting Office (CPAO), Department of Expenditure, New Delhi. Accordingly, the Demand 'Pensions' for 2020-21 will be prepared and compiled by the Central Pension Accounting Office.
- The Accountants General will furnish to CPAO the estimates in respect of pension payments accounted for by them and in respect of other sub-heads to the extent operated by them. Where Pensionary charges are categorized as 'charged' expenditure, it should be reflected accordingly.

- The Principal Accountant General, Delhi will furnish to CPAO the estimates of pensions in respect of staff of the Indian Audit and Accounts Department retiring during 2019-20. In so doing, estimates of Post and Railway Audit Offices which are *ab-initio* debited to their working expenses and budgeted for, separately, will be excluded.
- All other pensionary estimates prepared by the Accounts Offices of the various Ministries/Departments and Union Territory Administrations as also by the Controller General of Defence Accounts, New Delhi will be sent to the CPAO who will consolidate and furnish the estimates to the Budget Division.
- A separate estimate of corresponding recoveries from State Governments adjustable under the Receipt major head '0071 - Contributions and Recoveries towards Pensions and Other Retirement Benefits' should be forwarded by the CPAO to Budget Division for incorporating the same in the estimates of revenue receipts under Department of Expenditure.

Note (1): Compassionate Fund: The expenditure out of 'Compassionate Fund' is adjustable under the sub-head 'Payment from Compassionate Fund' under Major Head '2235-Social Security and Welfare - Other Social Security and Welfare Programmes - Other Programmes'. In furnishing the estimates for payments out of Compassionate Fund, this classification may be adopted.

Note (2): Central Government Employees' Insurance Scheme: This Scheme is confined to those employees only who have opted out of the Group Insurance Scheme introduced from **1st January 1982**. The Department of Expenditure (Establishment Division) in this regard will furnish consolidated estimates of expenditure to the Budget Division, under advice to the CPAO.

9. Instructions relating to estimates to be included in composite demands controlled by Budget Division

9.1 In case of Interest Payments, the estimates for interest on provident fund balances of employees and on various deposits in the Public Account including Reserve Funds, deposits of Commissioners of Payments and other items for inclusion in the Appropriation "Interest Payments" will be furnished by the Controllers of Accounts, the Ministry of Railways (Railway Board) and the Ministry of Defence.

9.2 It may please be noted that Public Accounts Committee, in its 23rd Report (13th Lok Sabha) on the excesses over voted grants and charged appropriation (1998-99), suggested that effective coordination between various estimating and disbursing authorities be put in place with the help of sound data-base and other IT facilities so that the excess expenditure could be avoided altogether. It is emphasized that PAC's directive may be complied with in order to avoid excess expenditure in the 'Appropriation-Interest Payments'. The Finance Wings of the Ministries/Departments are advised to ensure that estimates of 'Interest Payments' are furnished by their Controllers of Accounts to Budget Division. Any increase or decrease in Revised Estimates for the current year and in Budget Estimates for the next year will also be explained suitably by the estimating authority, while furnishing estimates to Budget Division. The Ministries/

Departments should furnish estimates to **Accounts Section, Room No.224-C, Budget Division, Ministry of Finance**, latest by **18.10.2019**.

9.3 Pursuant to recommendations of Seventh Central Pay Commission, all loans except 'House Building Advance' and 'Advances for purchase of Computers' for government servants have been discontinued. Therefore, Ministries/Departments should project estimates only in respect of House Building Advance and Computer Advance. The estimates of loans to Government servants should be accompanied by a Statement indicating actual disbursements under each category of advance during the preceding three years and also actual expenditure in the first 6 months of the current financial year. The estimates and actuals may be furnished by the Budget Section of the concerned Ministry/Department latest by **18.10.2019** to Ministry of Finance, Budget Division in the form as per **Appendix XII**.

9.4 While estimating Pre-Partition Payments, it may be kept in mind that the provision relating to Civil, Defence, Railways and Posts and Telecommunications, adjusted under Major Head '2075 - Miscellaneous General Services', is also centralised in the Demand 'Department of Economic Affairs'. Necessary estimates in this regard (both Charged and Voted) will be furnished to the Budget Division by the Chief Controller of Accounts, Department of Commerce, Ministry of Defence (Finance Division), Ministry of Railways (Railway Board) and the Departments of Posts and Telecommunications.

9.5 Ministries/Departments are required to indicate the actual expenditure (net of recoveries) in the SBEs against each of the scheme for the previous year in UBIS. Office of the CGA may furnish all the details of receipts and expenditure in various formats prescribed by this Division as in the past, which will be used for reconciliation of actuals furnished by different Ministries/Departments.

9.6 In order to prepare introductory notes on important Non-scheme related items of expenditure, like food subsidy, fertilizer subsidy, petroleum subsidy assistance for export promotion, interest subsidy etc. for Expenditure Profile, Ministries/Departments concerned should send separate briefs explaining these items.

9.7 Similar write-up should be sent for items of expenditure under Central sector schemes/Centrally sponsored schemes. All figures reflected in the write-up should tally with the figures given in SBEs and with the physical targets given in the material for Outcome Budget.

10. Instructions related to Notes on Demands

10.1 The Notes on Demands for Grants which appear in Expenditure Budget depict a brief summation of the budget allocations as appearing in the Expenditure Budget. Hence, these may be brief, to the point and must bear a link to the item for which the Budget allocations have been reflected. Abbreviations contained in the notes should be expanded at least once for clarity. More elaborate detailing on Centrally Sponsored and Central Sector Schemes should be made in the Expenditure Profile. It should be ensured that the serial number of the notes should correspond to the budget line it refers to. **Every Budget Line in the Expenditure Budget shall have a corresponding write-up in the Notes on Demands.**

10.2 The notes may be entered in UBIS in bilingual form (Hindi and English) at the time of entering SBE along-with a soft copy to the designated officer in Budget division within three days.

10.3 Broad guidelines for preparation of the Notes on Demands are contained in **Appendix XIII**. These guidelines may be adhered to and all relevant information made available in time.

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

11.1 A statement showing items of new service/new instrument of service is included in the Demands for Grants. Ministries/Departments should, as soon as the SBE is forwarded to Budget Division, shall furnish a statement showing details of items of new service/new instrument of service for which provision is made in BE 2020-21 (**Appendix XL**). The information so furnished for inclusion in Demands for Grants should exactly match the information included in the Detailed Demand for Grants of the respective Ministry/Department. Attention is invited to Department of Economic Affairs' O.M. No.F.1 (5)-B(AC)/2011 dated **22nd July, 2015 (Annex K)** and F.1 (23)-B (AC)/2005 dated 25.05.2006 (**Annex L**) & 1(5)- B(AC)/2011 dated 21.05.2012 (**Annex M**) on Revised Guidelines on Financial Limits to be observed in determining cases relating to "New Service/New Instrument of Service".

11.2 However, before a final decision on all schemes/projects of the Centre or towards assistance to the States are firmed up, it is suggested that a thorough review of all the existing schemes/projects be taken for de-duplication and weeding out the overlapping/redundant schemes. The schemes projections/ expenditure projections have to be in line with the recent EFC approvals accorded by Department of Expenditure. Once the exercise is completed, this can be *subsequently repeated every five years through a specific Terms of Reference to either the NITI Aayog or the Finance Commission. The effort should be to ensure that all wasteful, unnecessary and poorly run programmes are subject to review and overhaul or even elimination.*

12. Outcome Budget

The Output-Outcome Monitoring Framework 2020-21 (OOMF) shall be prepared as per the new format (**Appendix-XLVIII**) circulated vide this Ministry's D.O. letter No. 2(33)-B(P&A)/2018 dated 13th May 2019. The Ministries/Departments shall submit OOMF in the revised format to NITI Aayog (in English and Hindi). Necessary timeline for preparation and submission of OOMF shall be separately communicated by the NITI Aayog to all Ministries/ Departments. NITI Aayog shall finalize the OOMF and forward the same to Department of Expenditure (PFC-II Division). DoE will review the targets of outputs and outcomes with reference to B.E. 2020-21 outlay in consultation with DMEO, NITI Aayog and forward the final document to Budget Division.

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

13.1 As soon as SBE is forwarded to Budget Division, Ministries/Departments shall furnish the following statements to Budget Division:

- (i) Statement showing provision for externally aided projects in Schemes. (**Appendix XIV**).
- (ii) During the financial year 2011-12, a new Object Head 'Grants-in-aid-Salaries' was opened. A separate Statement in Expenditure Profile from Budget 2012-13 shows budget provisions of the Ministries/Departments under the Object Head. The estimates should be prepared in the proper format (**Appendix XV**) and the amounts so indicated against the Organizations/Institutes, etc. should correspond with the provisions made in the Detailed Demands for Grants.
- (iii) Statement showing Resources Of Public Enterprises- Information has to be provided enterprise-wise in the form in **Appendix XVI**. The Internal and Extra Budgetary Resources of the public enterprises to be shown in RE 2019-20 should be as agreed to by the Public Finance (Central II) Division of this Ministry. The IEBR for 2020-21 should be as per the financing pattern decided in consultation with Department of Expenditure (Public Finance Central Division).
- (iv) Statement (**Appendix XVII**) showing provisions in the Budget for Central Sector and Centrally Sponsored schemes. In this statement all schemes for which the provision in the next Budget is ₹ 10 crore and above are to be shown distinctly and all other schemes, etc. merged under 'Other schemes/ programmes, etc.' The information to be given separately for Central sector schemes and Centrally sponsored schemes.
- (v) Statement (**Appendix XVIII**) showing the "Estimated Strength of Establishment and provisions therefor". Information in respect of estimated strength of Establishment in the **Appendix XVIII** of the Budget Circular must be duly verified and authenticated by a designated officer not below the rank of Deputy Secretary/ Director. A footnote that the information has been verified by the designated officer. Further, wherever there are large variations (Say, 5% or more), in the establishment strength or the related provisions for pay and allowances with reference to the previous year or the projections made for the next year, this may invariably be explained in brief.
- (vi) Summary Statement (**Appendix XIX**) showing contributions to international bodies. In this statement items for which the provision in BE 2020-21 is ₹ 5 lakh or more are to be shown distinctly; items of less than ₹ 5 lakh are to be bunched and, shown as 'Others'.
- (vii) Summary Statement showing grants-in-aid to private institutions/ organisations/ individuals (**Appendix XX**).

13.2 Statement No. 13 "Gender Budgeting" in Expenditure Profile. Gender Budgeting is a process of identifying gender specific barriers across all sectors of development. The process of budget planning and preparation provides a critical opportunity to identify, prioritize and address gender concerns in all Ministries/Departments. It may be noted here that addressing gender issues may require formulation of a specific scheme/programme for women and girls. However, Ministries/Departments may make existing schemes/programmes more gender responsive. It may be noted here that each and every sector and department has an impact on the lives of women and girls, and therefore, it is felt that schemes/programmes should have gender component. Therefore, to accompany the budget submissions for the Financial Year 2020-21, all Ministries/Departments

are required to prepare and submit a **Gender Budget Statement (Statement 13 in Expenditure Profile)** in the prescribed format. This Gender Budget Statement is to be prepared in two parts-Part A: reflecting schemes that are 100% targeted towards women and girls and all beneficiaries are women and girls. Part B: pro women and girl allocations-reflecting at least 30% allocations-Include schemes in which 30 to 99% allocations are towards women and girls.

13.3 Statement No. 10A “Allocation for Welfare of Scheduled Castes” and Statement No. 10B “Allocation for Welfare of Scheduled Tribes” in Expenditure Profile for Budget 2020-21:- These two statements highlight the quantum of public expenditure earmarked for schemes under ‘Scheduled Caste Sub Plan (SCSP)’ [Statement 10A] and under ‘Tribal Area Sub Plan (TASP)’ [Statement 10B]. Ministries/ Departments are required to feed data in UBIS relating to Actual 2018-19, Revised Estimates 2019-20 and Budget Estimates 2020-21 for allocations made under the Minor Heads ‘789’ and Minor Head ‘796’ in the prescribed format (**Appendix XXII and XXIII**). A copy may also be sent to the Budget Division for consolidation along with SBEs. While making provision under SCSP and TSP, instructions contained in Para 7 of this Circular may be kept in mind. All Ministries/Departments are required to carefully scrutinize their Detailed Demands for Grants and identify programmes/schemes along with their budgeted provision for inclusion in the above two statements. Allocations under these statements should be reflected correctly in the Detailed Demands for Grants. The figures against schemes provided for BE 2019-20 in the Statement shall be matched with the figures entered for the Statement in the previous year’s Budget document. No existing scheme shall be deleted without prior approval of Budget Division. Clarifications, if any required, may be sought from Under Secretary(P&A), Room No.237, North Block, New Delhi, Tel. No.23093936, email: goutam.palit @nic.in

13.4 The Government has been earmarking separate allocations for the Scheduled Castes Sub Plan and Tribal Sub Plan from the Financial Year 2011-12 . The Ministries/Departments for which such allocations are made in Budget 2020-21 must ensure that the provisions are accurately reflected in Minor Head “Special Component Plan for Scheduled Castes” (Code ‘789’) and “Tribal Sub Plan” (Code ‘796’) below the functional Major/ Sub-Major Heads wherever applicable. Instruction under Para 3.8 of the General Directions to the List of Major and Minor Heads of Accounts shall be kept in mind. The provisions made under these Minor Heads will not be allowed to be re-appropriated, except to the same Minor heads in other schemes under “Special Component Plan for Scheduled Castes” (Code ‘789’) and “Tribal Sub Plan” (Code ‘796’).

13.5 **Statement No. 12 Schemes for the Welfare of Children** - Recognizing that children under 18 years of age constitutes a significant percentage of the Indian population, the Government is committed to their welfare and development. Statement No. 12 in Expenditure Profile reflects the Budget provisions of schemes that are substantially meant for the welfare of the children. The provisions in this statement indicate educational outlays, provisions for the girl child, health and provisions for child protection etc. Financial Advisers should ensure that the data in this regard is entered electronically in the UBIS. A copy may also be sent to Budget Division for reconciliation along with SBE. **The figures against schemes provided for BE**

2019-20 in the Statement shall be matched with the figures entered for the Statement in the previous year's Budget document. All Ministries/ Departments shall scrutinize their schemes and identify programmes/ schemes that aim at welfare of children, along with their budgeted provision, for inclusion in Statement No.12, Expenditure Profile in the enclosed proforma (**Appendix-XXIV**).

13.6 All Ministries/ Departments are directed to appoint a Nodal Officer for coordinating with the Nodal Officer in Ministry of Women and Child Development with regard to compulsory allocations of the Gender and Child Budgeting and report them under Statements 12 and 13 of the Expenditure Profile 2020-21. Instructions contained in Secretary, Ministry of WCD's DO No. GB-15/4/2018-Gender Budgeting dated 23rd August 2018 (Annex D) may be followed strictly by all the Ministries/ Departments

13.7 It has been observed that Ministries/Departments have changed the figures related to RE/BE of previous years while giving information related to Gender Budgeting, Welfare of Children, SCSP/ TSP etc. Such changes shall ordinarily not be allowed. Necessary clarifications/ reasons shall be given by them if such changes are unavaoidable. The figures against schemes provided for BE 2019-20 in the Statements shall be matched with the figures entered for the Statement in the previous year's Budget document.

13.8 It may be noted that use of Major Heads 3601 and 3602, as a temporary measure, has been allowed in certain specific cases for the year 2017-18, so that the existing schemes are implemented without any glitch for the time being, vide OM No. 47(01)/PF- II/2017 dated 24th January, 2017 (**Annex R**) and 6th February, 2017 (**Annex S**)

13.9 Statement No.19, Externally Aided Projects—The Statement No.19 of Expenditure Profile has been revised from 2016-17 onwards. Part-I of the Statement shows Externally Aided Projects where inflows during 2018-19 are ₹ 100.00 crore or more. Part-II(i) will show the amount of Additional Central Assistance (ACA) to States for Externally Aided Projects (EAP). Part-II(ii) shows the details of major Externally Aided Projects – State sector where disbursal is ₹ 100 crore or more in B.E. 2020-21. The information relating to Part-I and Part-II(ii) of the Statement will be provided by CAA&A. Part-II(i) of the Statement will be furnished by PF-State Division, Department of Expenditure. The Ministries/ Departments will also furnish information relating to Actuals 2017-18, Budget 2018-19, Revised 2018-19 and Budget 2020-21 in respect of EAPs. Information relating to Part-II(ii) will be provided by O/o CAA&A. The required information is to be sent by Department of Expenditure and O/o CAAA to SO (P&A), Room No. 224-C, North Block, New Delhi, after communication of final ceilings allocation of B.E. 2018-19 by M/o Finance” (**Appendix XXVI**).

13.10 A new Object head 'Grants for creation of Capital assets' was introduced from FY 2009-10 onwards. A separate Statement as Annex 6 of Expenditure Profile tabulates the above information. The Statement shows 'Allocation Under Object Head Grants For Creation Of Capital Assets'. For the above estimates relating to Statement 6 of the Expenditure Profile, all Ministries and Departments are required to carefully scrutinize their Detailed Demands for Grants to identify such schemes/

programmes for making realistic budget provisions. The provisions should not be made in a mechanical manner across the schemes/programmes. The estimates should be prepared in the format (**Appendix XXVII**) and the amounts so indicated against schemes/programmes should correspond with the provisions made in the Detailed Demands for Grants.

13.11 Report of the C & AG of India (Report No. 27 of 2016) on compliance of FRBM Act, 2003 has reported discrepancies in estimation of provisions on grants for creation of capital assets. In view of this observation, All Ministries/Departments are required to ensure utmost accuracy in terms of reporting of information.

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

14.1 The following statements, with information as on **31st March, 2019** are meant for inclusion in Receipts Budget 2020-21. Instructions for preparation of these Statements issued vide the Budget Division's **OM No.2/11/2015-FRBM dated 22nd July, 2015 (Annex-N)** may also be referred to. The statements may be sent by **9th October, 2019** for pre-budget discussions to be held with the respective Financial Advisers, so as to assess the necessity of refinement, if any.

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

14.2 In Report of the C & AG of India (Report No. 27 of 2016) on compliance of FRBM Act, 2003, it has been observed that, disclosure statements mandated under the FRBM Act and Rules made thereunder placed before the Parliament for FY 2014-15 and earlier years contained inconsistencies/discrepancies relating to arrears non-tax revenues, loans to foreign governments, variation in closing and opening balances of physical and financial assets etc. when compared to Union Government Finance Account. In view of this observation, all Ministries/Departments are required to ensure utmost accuracy in terms of reporting of information in various documents including Disclosure statements required under the Fiscal Responsibility and Budget Management Rules, 2004. Variations, if any, with previous year's reported information on any of the disclosure statements, may be duly explained in appropriate footnotes.

14.3 Statement of Guarantees given by Union Government - A summary statement as per **Appendix-XXVIII-A** is to be appended to the Receipts Budget. This information for the year 2018-19, should be extracted from the Register of Guarantees maintained by the respective Ministries/Departments. It is highlighted that in the revised General Financial Rules, 2017, number of classes of guarantees has been reduced from existing eight to six. Hence, Ministries/Departments need to reclassify their guarantees wherever required. The information given in this statement is essentially intended to be a summarized account of the statements of guarantees given by Government vide para 16.6(ix) (**Appendix- XXXVII**). In the case of external guarantees, administrative ministries should coordinate with Financial Adviser (Finance) and weed out duplicate entries. The Ministries/Departments

concerned will especially be responsible to ensure that these totals also tally with the information regarding guarantees given by the Central Government and outstanding as on **31.3.2019**, given by them to the Controller General of Accounts for inclusion in the Union Government's Finance Accounts for 2018-19. The Guarantee fee in arrears [col. 21 minus col.22 of **Appendix-XXVIII-A**] should correspond and match with the figures depicted as Guarantee fee arrears reported in D-2 statement in **Appendix XXVIII-C**. Guarantee details provided in the above format shall correspond to the details given in the DDGs of respective Demands.

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

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

- i) **Values may be shown in crore of rupees** and not in lakhs/ thousands e.g. an asset valued at ₹ forty lakh may be shown as ₹ 0.40 crore.
- ii) Consistency may be ensured in the information shown in **Appendix XXVIII-B** and the information that goes into the respective Reports of the Comptroller and Auditor General of India on Direct and Indirect Taxes for the relevant year.
- iii) While reporting Non-Tax revenue arrears in **Appendix XXVIII-C**, information particularly relating to guarantee fee arrears may be reconciled with the information given in **Appendix XXVIII-A**. Similar consistency needs to be ensured in relation to financial assets and interest receipts to the extent these are relevant.
- iv) Threshold limit of ₹ 0.02 crore for inclusion of assets in **Appendix XXVIII-D** may be reconciled with details as entered in the Register of Fixed assets in "Form GFR – 22" prescribed under Rule 190(2)(i) of the General Financial Rules, 2017.
- v) **Variations, if any, with last year's reported information on any of the above statements, may be explained in footnotes.**
- vi) The statements duly signed by the competent authority (with telephone number) may be forwarded to this department.

15. DETAILED DEMANDS FOR GRANTS

15.1 The respective Ministries/Departments will prepare the Detailed Demands for Grants (DDG). The format of DDG as given in **Appendix LII** may be adhered to while preparing the DDG. While preparing the Detailed Demands for Grants it is important to ensure that the classification, namely, major head, minor head, etc. is as

per the heads of account prescribed in the List of Major and Minor Heads of Account. During formulation of Detailed Demands for Grants for the year 2020-21, due regard may be given to this Division's circular F.No.15(4)-B(D)/2003 dated 9th July, 2003 (**Annex- O**), on the issue of budgeting for "Information Technology". It is noticed that despite the said instructions of Budget Division, the same are not complied with by some of the Ministries/Departments. It is emphasized that the Ministries/Departments may note these instructions for compliance. The Ministries/Departments shall use the DDG module in UBIS to prepare their DDGs.

15.2 Ministries/ Departments shall ensure that the totals for each Major Head and the total provisions by Revenue and Capital Sections separately for 'charged' and 'voted' included in the Detailed Demands for Grants exactly correspond to the provisions included in the Demands for Grants which are prepared by the Budget Division. For this purpose copies of the DGs as finally included by the Budget Division will be made available to the Ministries/Departments concerned for ensuring this correspondence. Final Print order for Detailed Demands for Grants should be given only after the reconciliation is completed.

15.3 The Major Heads Codes shown in the Detailed Demands for Grants should correspond to the code in the main Demands for Grants. Consequently, for a major head there is only actual for 2018-19 and no provision has been made in B.E. 2019-20, R.E. 2019-20 and B.E. 2020-21, a separate sub-head therefor should not be retained. The actual may, however, be included in the total for that major head with a footnote as follows:

"Includes expenditure of Thousand ₹ against sub-head in the Demands for Grants No. for 2018-19."

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

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

- (i) Schedule showing the estimated strength of establishment and provision therefor (**Appendix XXIX**). Provisions are to be grouped according to pay scales. The figures shown should correspond with those given for summary statement.
- (ii) Statement showing project-wise provision for expenditure on externally aided projects (**Appendix XXX**).
- (iii) Schedule showing broad details of non-scheme expenditure provisions of ₹ 25 lakhs and above in BE 2020-21 (**Appendix XXXI**).
- (iv) Schedule showing provisions included in BE 2020-21 for payment of grants-in-aid to non-Government bodies. (**Appendix XXXII**).

- (v) Statement showing details of individual works and projects costing ₹5 crore or above included in BE 2020-21 (**Appendix XXXIII**).
- (vi) Statement showing revised cost estimates of projects of public sector enterprises and departmental undertakings (**Appendix XXXIV**).
- (vii) Statement showing transfer or gift of Government properties of value exceeding ₹ 5 lakhs to non-Government bodies (**Appendix XXXV**).
- (viii) Statement showing contributions to International bodies provided for in the Budget Estimates for 2020-21 (**Appendix XXXVI**). This statement will include only items of contribution, membership fees to international bodies, which constitute revenue expenditure. Subscriptions to international bodies, which represent investments and are accounted for in the Capital section, are to be excluded from it.
- (ix) Statement showing guarantee given by the Central Government and outstanding as on **31.3.2019** (**Appendix XXXVII**). This should not be at variance with the statement of guarantee shown in Receipt Budget [see paragraph 15.2]. Guarantees given by the Government on loans from foreign sources contracted by other bodies, PSEs, etc., the outstanding loan amount to which the guarantee relate, should be converted at the exchange rate prevalent on **31.3.2019**, which may be obtained from the Controller of Aid Accounts and Audit of this Ministry, instead of the historical value. It may be noted that if the Government guarantee is for repayment of the principal and payment of interest, the sums guaranteed and outstanding as on **31.3.2018** should cover both. It may be ensured that the totals shown in this statement should exactly correspond with the summary statement as at paragraph 10.2.
- (x) Statement showing grants-in-aid exceeding ₹5 lakhs (recurring) or ₹10 lakhs (non-recurring) actually sanctioned to private institutions/organisations/individuals during the year 2018-19 (**Appendix XXXVIII**).
- (xi) Statement showing the source of funds for grantee bodies receiving grants of over ₹10 lakh per year from Consolidated Fund of India and from other sources (including external sources) (**Appendix XXXIX**).
- (xii) Statement showing Object Head-wise details.
- (xiii) Statement showing MEP/QEP as detailed in O.M. No. 15(39)-B(R)/2016 dated 21st August, 2017 (**Annex-P**) of Ministry of Finance.

15.6 The Detailed Demands for Grants shall be entered by the Ministries/Departments in the UBIS. This shall be mandatory. DDG generated from UBIS would feed into PFMS to permit expenditure to take place from 2019-20. Hence, Ministries/ Departments shall ensure that their SBEs and their DDGs are congruent to each other and the figures shown in SBE and the figures reflected in DDG tally. For example, the DDG entries for Sarva Shiksha Abhiyaan should aggregate to the figure reflected in SBE. The requisition for printing of Detailed

Demands for Grants may include Budget Division's requirement of 30 copies for direct supply by the Press to this Ministry.

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

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

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

16.1 Cash Management in Central government - Exchequer Control Based Expenditure Management System as detailed in O.M. No. 15(39)- B(R)/2016 dated 21st August, 2017 (**Annex P**) of Ministry of Finance, Department of Economic Affairs' provides for inclusion of Monthly Expenditure Plan (MEP) as an annex in the Detailed Demands for Grants.

16.2 It is advised that Monthly Expenditure Plan [MEP]/Quarterly Expenditure Plan (QEP) may be drawn up keeping in view the extant guidelines relating to release of funds, including those prescribed in the above mentioned O.M. The Ministries/ Departments shall factor-in all possible eventualities while preparing their MEP/QEP. For instance if the Ministry/Department feels that there is a seasonality for a given expenditure, they shall take care to ensure that this is reflected in the MEP/QEP. This is important in the context of cash management of the Government of India. Deviations from MEP/QEP shall have to be approved by Secretary (Expenditure).

III. ESTIMATES OF RECEIPTS

17. REVENUE RECEIPTS

17.1 Estimates of Central taxes and duties administered by the Central Board of Direct Taxes and Central Board of Indirect Taxes and Customs as also of cesses collected by the CBIC, will be furnished by them to the Budget Division. The assumptions forming the basis of such extracts:-commodity-wise estimates of manufacture/imports, duty rates and foreign exchange rate, shall also be provided.

17.2 All other items of revenue receipts, for the purpose of preparing estimates, have been divided into the following categories:

- (i) Taxes, duties and receipts in relation to Union Territories without legislature
- (ii) Interest receipts in respect of loans and advances sanctioned by Ministries/Departments to State and Union Territory Governments, foreign governments, Public Sector Enterprises and others including Government servants, interest charged to working expenses of departmental commercial undertakings, etc.;

- (iii) Estimates of Revenue receipts adjustable under Major Head '1605 - External Grant Assistance' and '1606-Aid Material and Equipment'; and
- (iv) All other Revenue receipts including cesses except cesses collected by the Central Board of Indirect Taxes and Customs.

All Ministries/Departments may furnish the above details by **16th October, 2019**.

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

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

17.5 Recoveries from the State Governments under Article 290 of the Constitution of India, of pensions including gratuities of High Court Judges charged on the Consolidated Fund of India under Article 112(3)(d)(iii) of the Constitution of India are adjustable as receipts under Major Head "0071-Contributions and Recoveries towards Pension and Other Retirement Benefits". These estimates will be furnished by the State Accountants General to the Central Pension Accounting Officer, Ministry of Finance, Department of Expenditure, Trikot-II, Bhikaji Cama Place, R.K. Puram, New Delhi-110066.

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

17.7 Estimates of rent (licence fee) recoveries accountable under Major Head "0216-Housing" in respect of general pool Government accommodation, will be consolidated and furnished by the Chief Controller of Accounts, Ministry of Housing & Urban Affairs. Where a Department has a separate pool of accommodation (like Indian Meteorological Department, Central Board of Direct Taxes, Central Board of Excise and Customs, etc.) the Chief Controller of Accounts of the Departments concerned with such separate pool of accommodation may furnish estimates of rent receipts direct to the Budget Division along with the estimates of other revenue receipts of the Department, in the form at **Appendix-XLI**. The additional receipts estimated to be realized on account of the revision of the licence fee should be shown separately.

17.8 Estimates of revenue receipts, adjustable under the major heads '1605-External Grant Assistance' and '1606-Aid Material and Equipment', representing foreign aid receipts in the form of cash grant and commodity grant respectively, may be furnished by the Ministries/Departments in the form at **Appendix XLII** to the Controller of Aid Accounts and Audit, Department of Economic Affairs, Indian Oil Bhavan, 5th Floor, 'B' Wing, Janpath, New Delhi. The Controller of Aid Accounts and Audit will process these estimates in accordance with the procedure prescribed separately and render the consolidated estimates to Budget Division.

17.9 Estimates of receipts in respect of pensionary charges recoverable from Departmental Commercial Undertakings (vide list at Statement 8 of Expenditure Profile) should be such that they exactly correspond to related expenditure provisions.

17.10 Estimates of receipts of commercial departments, which are taken in reduction of expenditure in the Expenditure Budget, should be such that they exactly correspond to the receipts assumed on the Expenditure side. CCAs concerned will ensure this while furnishing the receipt estimates.

17.11 The estimates should be based on past and current trends and policy decisions and other relevant developments and supported by cogent explanations for any large variations as well as broad particulars wherever the estimates under a minor head exceed ₹10 lakhs. This is particularly essential for major items like import/export licence fees, CGHS contributions, house rent receipts, mint and currency receipts, receipts of thermal/nuclear power stations, dividends from Government investments. Estimates of dividend receipts should be given company-wise along with details of total paid up capital, government equity & profit after tax during 2016-17, 2017-18 and 2018-19 as in the form at **Appendix XLIII**. These estimates on dividend receipts should be in conformity with circulars issued on dividend payout by this Ministry and the Department of Investment and Public Asset Management.

17.12 It should be noted that the explanations referred to in para 18.11 will form the material for the preparation of the Explanatory Notes on the Receipts Budget and, therefore, adequacy and accuracy of the explanations are of utmost importance. In addition to the information sought in **Appendix-XLIII**, the specific information as sought in **Appendix-XLIV** should also be furnished. The Department of Health and Family Welfare in respect of CGHS contributions and Ministry of Housing and Urban Development in respect of licence fee of general pool residential accommodation may separately indicate in the receipts estimates to be rendered by them, the additional receipts estimated to be realised consequent upon the revision in the rate of contribution and licence fee.

17.13 Estimates received by the respective Financial Advisers will be scrutinized in the Integrated Finance Division with regard to the correctness of accounts classification, full coverage and reasonableness of the estimates and modified (reduced, increased and/or missing items added) to the extent necessary in the judgment of the Financial Adviser. Thereafter, the Controller of Accounts should furnish the estimates as finally approved by the Financial Adviser, to the Budget Division **by 16th October, 2019**.

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

- a. Interest receipts from State and Union Territory Governments;
- b. Interest receipts from foreign governments;
- c. Interest receipts from each public sector financial institutions;

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

17.15 The Controllers of Accounts will prepare estimates of interest receipts with reference to loans outstanding against borrowers in their books including loans expected to be sanctioned during 2020-21. The estimates will, after obtaining the approval of the Financial Adviser, be furnished by them, in duplicate, in form at **Appendix-XLV latest by 16th October, 2019**. In case of 'nil' proposal, the same may also be submitted to Budget Division in writing without fail. For the sake of convenience this form covers both interest receipts as well as loan repayments.

17.16 In the case of industrial and commercial undertakings in the public sector/other parties, the estimates should invariably be supported by details in the form at **Appendix-XLV** for each such undertaking/party. Wherever the interest receipt is notional (being either matched by subsidy provision or by grant of loans to meet the interest liability), this fact should be specifically indicated in the 'Remarks' column. No column in **Appendix-XLVI** is to be left blank, especially relating to Defaults in respect of dues upto. 31.3. 2019.

17.17 A realistic assessment of interest due from Public Sector Undertakings and other loanees as also of loan repayments by them will be made taking into account the need to ensure that the loanees fully discharge their current interest obligations and also clear outstanding dues in the next 2-3 years.

17.18 The estimates of interest receipts, and also recoveries of loans and advances, from public sector enterprises including financial institutions must be framed on the basis of the departmental records as per loan register maintained by the PAOs and not as proposed by the companies or financial institutions. Accordingly, information to be given in the form **Appendix XLVI** should reflect the position as per departmental records. The estimates should show (i) defaults of repayments of interest up to **31.3.2019** company-wise, (ii) BE 2019-20 (iii) RE 2019-20 (iv) BE 2020-21 on the basis of current dues according to loan registers. Separately in a footnote, assessment of the prospects of recovery of dues as approved by F.A. may also be given in 'Remarks' column. The amount due for recovery as interest & loan repayment during 2019-20 and 2020-21 should also be shown distinctly for each PSU.

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

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

18 CAPITAL RECEIPTS

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

18.2 Estimates of receipts by way of loan repayments will be furnished in forms at **Appendices XLV and XLVI**, along with estimates of interest receipts. Where such receipts are notional (by way of write off or refinancing through fresh loans or conversion into equity), the fact should be highlighted in the 'Remarks' column. Likewise, any modification in the terms of repayment, like extension of period of moratorium and/or repayment, should also be indicated. Here also the estimates should fully reflect the endeavors to realise the amounts due from the various loanees.

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

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

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

18.6 **PUBLIC ACCOUNT:** The Controllers of Accounts and the Accounts Officers of Union territory Governments/Administrations concerned (i.e. both with and without legislatures) should make a detailed review of the Public Account transactions which are accounted for in their books, and work out on the basis of the past trends and other information available with them, estimates for receipts and payments under it relating to their Ministries/Departments. The estimates of receipts and outgoings should be prepared on separate sheets. These estimates should reach Budget

Division latest by **16th October, 2019** in the form at **Appendix-XLVII**. The estimates should have footnotes explaining the nature of the transactions and adequate explanations for any major variation in estimates with reference to past actuals and Budget Estimates. The estimates to be furnished to Budget Division should be as approved by the Financial Adviser and duly consolidated and complete in all respects, for the Ministry/Department as a whole, Demand-wise. These should not be sent in piecemeal.

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

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

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

18.10 All the receipts whether interests, guarantee fee, disinvestment, etc., have to be entered entity-wise or category-wise for the BE of the next financial year. Once the figures are finalized and approved, the same may be fed into the PFMS portal. In the case of RE figures in this regard, the same may be entered in the PFMS portal once the Budget Division of the Ministry of Finance communicates the same to the Ministry. This is the responsibility of the 'receipt-budget – preparing authority'.

19. Mode of submission of statement of budget estimates

19.1 Office of the Controller General of Accounts (CGA) may provide information relating to Actuals for 2018-19, Ministry/Department wise and head of account wise by **1st October, 2019**.

19.2 Budget Division will convey to the Ministries/Departments "actuals information" so obtained by 23rd October, 2019. Information provided by Budget Division will be validated by the Ministries/Departments. Corrections, if any will be intimated by Ministries/Departments to Budget Division of the Ministry of Finance. Office of CGA may also be informed of such changes so that Finance Accounts also reflect those changes. Ministries/Departments will complete this process by 23rd October, 2019. Actuals so reported to the Office of CGA and Budget Division must also be depicted in the "Detailed Demand for Grants" of the Ministries/Department for 2020-21.

19.3 **The Ministries may ensure that data entry in UBIS, is strictly as per the timelines mentioned in the circular. In case of any issue related to UBIS; Shri Navin Karn, Scientist D, NIC (23095247, 23092318) and Shri Vishnu Gautam, Scientist D, NIC (23095030) may be contacted.**

19.4 A printed version of all appendices prescribed in the Budget circular relating to SBEs and Expenditure Budget should be submitted after the data entry.

19.5 The undersigned may be contacted for any doubt/clarification relating to any of the provisions of the Budget circular 2020-21.



(Anjana Vashishtha)

Deputy Secretary(Budget)

Tele.: 23095227

Email.: a.vashishtha@nic.in

Appendix I
Budget and Expenditure Trends
(See Para 1.2)

(₹ in crore)

Year	Revenue			Capital			Total		
	BE	RE	Actuals	BE	RE	Actuals	BE	RE	Actuals
2014-15									
2015-16									
2016-17									
2017-18									
2018-19									

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

Appendix IA
Projected Demand by Ministry
(See Para 1.2)

(₹ in crore)

Year	Revenue		Capital		Total	
	BE	RE	BE	RE	BE	RE
2019-20						
2020-21 (proposed by Ministry)						
2020-21 (MTEF Limit)						

The MTEF ceilings may be duly considered while projecting requirements
Jusification for any deviation from MTEF ceilings to be mentioned separately.

Appendix II
Quartely Expenditure Plan Progress
(See Para 1.2)

(₹ in crore)

2019-20	As per approved QEP	Actuals	Actuals as % of QEP	If there is a breach in QEP, whether relaxation sought from Budget Division. If not, reasons therefor
1 st Quarter				
2 nd Quarter				
Total				

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

Appendix III
Pending UCs and Unspent Balances
(See Para 1.2)

(₹ in crore)

Name of Scheme/Item	As on 31st March 2019		As on 30 Sept 2019		
	Unspent Balances	Pending Ucs	Total releases in FY 2018	Unspent Balances	Pending Ucs
Total					

Appendix IV
Estimates of Schemes
(See Para 1.2)

(₹ in crore)

Sl. No.	Name of Scheme	Actuals 2018-19	BE 2019-20	Actuals up to 9/2019	% w.r.t. BE 19-20	RE 19-20 prop. By Min/Dep	Addl. RE 19-20 sought over BE 19-20	RE 19-20 recom. By Budg. Div.	BE 20-21 prop. By Min/Dep	Addl. BE 20-21 sought over BE 19-20	RE 20-21 recom. By Budg. Div.	Remarks
	Centrally Sponsored Schemes (CSS)											
	1											
	2											
	Total (CSS)											
	Central Sector Schemes (CS)											
	1											
	2											
	Total (CS)											
	Total (CS + CSS)											

Note: List out schemes where cash additionality/reappropriation has been made in 1st Supplementary (July/ Aug 2019) along with exact amounts

Estimates for each scheme may be mentioned separately

Scheme Description should be as per that used in Expenditure Budget 2019-20

Specific reasons for any increase should be mentioned

The schemes should necessarily include the expenditure on pending liabilities and committed expenditure

Justification should clearly explain reasons for any significant increase in RE 19-20 and BE 20-21 over BE 19-20

Net figures should be given and any expenditure being set-off against receipts/recovery should be separately mentioned below the table

(₹ in crore)

Name of the Scheme	Actuals 2018-19	Budget 2019-20	Actuals up to 9/2019	Revised 2019-20	Savings/Excess in RE over BE	Budget 2020-21

(₹ in crore)

Name of the Scheme	Actuals 2018-19	Budget 2019-20	Actuals up to 9/2019	Revised 2019-20	Savings/Excess in RE over BE	Budget 2020-21

(₹ in crore)

[illegible]

(₹ in crore)

[illegible]

Total (AB) above should match with G Total in App V A

Total under Establishment Exp. above should match with Total in App V B

Total under the Head Salary under Establishment Exp. above should match with Salary in App V B

Appendix V-A

Grant in Aid to Autonomous and other Bodies

(See Para 1.2)

(₹ in crore)

[illegible]

Appendix V B
Details of Establishment Expenditure - Object Head Wise
(See Para 1.2)

(₹ in crore)

Sl. No.	Object Head	Actual 2018-19	BE 2019-20	Actuals upto 9/19	Proposed RE 19-20	Proposed BE 20-21	Remarks
Total							

Appendix VI
Non-Tax Revenue:
(See Para 1.2)

(₹ in crore)

Receipt type	Actual 2018-19	BE 2019-20	Actuals upto 9/19	Proposed RE 19-20	Remarks
Dividends (separately for each PSU)					
Interest Receipts (separately for each PSU)					
Other receipts (for each type of receipt, indicate separately)					

Appendix VI A

List of User Charges levied by the Departments/Ministeries

(See Para 1.2)

(₹ in crore)

[illegible]

Appendix VI B
Pending Liabilities/Committed Expenditure of Ministries:
(See Para 1.2)

(₹ in crore)

Scheme/ Item	Pending Liability upto 31 March 2019	BE 2019-20	Estimated Expenditure in 2019-20 (not including pending liability of previous year)	Remarks

Appendix VI C
Details of Corpus Funds
(See Para 1.2 & 1.4)

(₹ in crore)

Sl. No.	Name of Autonomous & Other Body	Whether in Public Account (Y/N)	Accumulated Balances as on 31.03.19	Actual Expenditure			Allocations in BE 2019-20	Expenditure till 09/19	Reasons for Creation of Corpus Fund
				2016-17	2017-18	2018-19			

Appendix VII
Name of the Company
(See Para 1.2)

(₹ in crore)

Sl. No.	A. General Financial Parameters	2018-19
1	Total paid up share capital	
2	Paid-up equity share capital	
3	Reserves and Surplus	
(i)	As per balance sheet	
(ii)	Defined reserves (free reserves, share premium account and capital redemption account)	
4	Cash & Bank Balance	
5	Investment in mutual fund (if any)	
6	Income	
(i)	Revenue from Operation	
(ii)	Other Income	

Sl. No.	A. General Financial Parameters	2018-19
(iii)	Total Income	
(iv)	Other Income as a % of Total Income	
7	Face value of share	
8	Market Value/Book Value of shares	
B. Financial Parameters for Dividend Pay-out		
9	Net-Worth as per the Audited Accounts	
10	Net-Worth as per the Company Act	
11	PAT	
12	Borrowings	
(i)	Long-Term Borrowings	
(ii)	Short-Term borrowings	
(iii)	Total Borrowings	
13	CAPEX as per the MoU target for 2017-18	
14	Leveraged Ratios	
(i)	Debt equity ratio as per the Audited Account	
(ii)	Debt equity ratio as per sector/industry benchmark	
(iii)	Debt equity ratio based on current market situation	
Minimum dividend payment in terms of para 5.3 of the Capital Restructuring Guidelines dated 27.05.2016		
15	30% of PAT	
16	5% of Net-Worth	
17	Higher of Column 15 or 16	
Maximum dividend payment In terms of para 5.3 of the capital Restructuring Guidelines dated 27.05.2016		
18	Maximum dividend payout in terms of para 5.3 of the Guidelines	
19	Amount proposed	
20	Reasons for seeking exemptions	

APPENDIX-VIII

Expenditure

[See para 5.7(i)]

Statement showing amount of "charged" expenditure included in the EstimatesMinistry/Department
Name and title of the Demand

Demand No.

(` in crore)

Serial Number	Name of Scheme	Major Head	Actual 2018-2019	Budget Estimates 2019-2020	Revised Estimates 2019-2020	Budget Estimates 2020-2021

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

To

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

APPENDIX-IX

Expenditure

[See paragraph 5.7(ii)]

Statement showing the estimate of recoveries taken in reduction of expenditure under each of the Major Head included in SBEMinistry/Department
Name and title of the Demand

Demand No.

(` in crore)

Serial Number	Name of Scheme	Major Head	Actual 2018-2019	Budget Estimates 2019-2020	Revised Estimates 2019-2020	Budget Estimates 2020-2021

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

To

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

APPENDIX-X

Expenditure

[See paragraph 5.7(iii)]
Statement showing equity and loan component of investments
in Public Sector Enterprises
[Included in Section B of the SBE]

(₹ in crore)

	Name of the P.S.E., etc.	Major Head	Actual 2018-2019	B.E. 2019-20	R.E. 2019-2020	B.E. 2020-2021
Examples						
1.	Cement Corporation of India	4854				
		6854				
		Total				
2.	Oil India Ltd.	4802				
		6802				
		Total				

APPENDIX-XI

Expenditure

(See paragraph 5.8)
Modifications to Statement of Budget Estimates (Final)

Ministry/Department

Name and title of the Demand

Demand No.

(₹ in crore)

Serial Number	Name of Scheme	Major Head	Actual 2018-2019	Revised Estimates 2019-2020	Budget Estimates 2020-2021

1. Indicate the effect of change as (+).....or (-).....in crores of rupees, immediately after this indicate in the next line the Major Head total in the individual column after effecting this change.
2. After all these changes give the summary of the final total as below:

(₹ in crore)

	Revised Estimates 2018-2019	Budget Estimates 2019-2020
Revenue		
Capital		
Total		

APPENDIX-XII

Expenditure

(See paragraph 9.3)
Loans to Government Servants, etc.
Disbursements

(₹ in crore)

Actuals 2016-2017	Actuals 2017-2018	Actuals 2018-2019	2019-2020 (up to Sept. 2019)	Major Heads, sub-heads etc.	2019-2020		2020-2021
					BE	RE	BE
				(i) House building advances			
				(ii) Advances for purchase of motor cars			
				(iii) Advances for purchase of other motor conveyances			
				(iv) Advances for purchase of other conveyances			
				(v) Advances for purchase of computers			
				(vi) Other Advances			
				Total			

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

APPENDIX-XIII

Notes on Demands

(See paragraph 10.3)

Guidelines for preparation of Notes on Demands

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

**Outcome Budget
2020-2021**

EXPENDITURE BUDGET

APPENDIX-XIV
[See paragraph 13.1(i)]
Provision for externally-aided projects in Schemes

Ministry/Department

(` in crore)

NBS	External aid through Budget	Actual 2018-2019	2019-2020 RE IEBR		Total Outlay	NBS	External aid through Budget	2020-2021 BE IEBR		Total Outlay
			External aid received direct	Other IEBR				External aid received direct	Other IEBR	
1	2		3	4	5	6	7	8	9	10

To

Shri. Gautam Palit, Under Secretary (P&A)
Budget Division, Department of Economic Affairs,
Ministry of Finance,
Room No.237,
North Block, New Delhi

EXPENDITURE BUDGET

APPENDIX XV
(See Paragraph 13.1(ii))

BUDGET PROVISIONS UNDER GRANTS-IN-AID-SALARIES

Demand No.....

Name of the Ministry/Department.....

(` in crore)

Name of Organisation/Institute	BE 2019-20	RE 2019-20	BE 2020-21
1.			
2.			
3.			

Ministry/Department of

For Financial Adviser.....

Date.....

Telephone No.....

To

Shri. R Shivakumar, Under Secretary (BA)
Budget Division, Department of Economic Affairs,
Ministry of Finance,
Room No. 237,
North Block, New Delhi

EXPENDITURE BUDGET

APPENDIX-XVI

[See paragraph 13.1(iii)]

Statement showing Internal and Extra Budgetary Resources of public enterprises

(` in crore)

Name of the Enterprises	Actual 2018-19	Revised Estimates 2019-2020					Budget Estimates 2020-2021				
		Internal Resources	Bonds Debentures	E.C.B. Suppliers Credit	Others	Total	Internal Resources	Bonds Debentures	E.C.B. Suppliers Credit	Others	Total
1.											
2.											

EXPENDITURE BUDGET

APPENDIX-XVII

[See paragraph 13.1(iv)]

Statement showing provisions in the Budget for Central and Centrally sponsored Plan scheme

(` in crore)

Scheme etc.	Major Head	Actual 2018-2019	B.E. 2019-2020	R.E. 2019-2020	B.E. 2020-2021
Central Sector Scheme					
1.					
2.					
3.					
Central Sponsored Scheme					
1.					
2.					
3.					

Forwarded to:

For Financial Adviser

Shri. Gautam Palit, Under Secretary (P&A), Ministry of Finance, Department of Economic Affairs, Budget Division, Room No.237, North Block, New Delhi.

Schemes, etc., for which provisions in BE 2018-2019 is ` 10 crore and above should be listed distinctly while other schemes/programmes, etc., merged under as a residuary item in the respective category, namely, Central Plan and Centrally Sponsored Plan.

EXPENDITURE BUDGET

APPENDIX-XVIII

[See paragraph 13.1(v)]

Estimated strength of Establishment and provisions therefor.

Ministry/Department of
Strength as on 1st March

(` in crore)

Actual		Estimated		Actuals 2018-2019			RE 2019-2020			BE 2020-2021		
2019	2020	2021		Pay	Allowances (other than travel expenses)	Travel expenses	Pay	Allowances (other than travel expenses)	Travel expenses	Pay	Allowances (other than travel expenses)	Travel expenses

To

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

For Financial Adviser
Date
Telephone No.

Notes:

- (i) The information in respect of estimated strength of Establishment must be duly got verified and authenticated by a designated officer not below the rank of Deputy Secretary/Director in the Ministry/Department before it is furnished to the Ministry of Finance, Budget Division.
- (ii) Wherever there are large variations (Say, 5% or more), in the establishment strength or the related provisions for pay and allowances with reference to the previous year, or the projections made for the next year, this may invariably be explained in brief.

EXPENDITURE BUDGET**APPENDIX-XIX***[See paragraph 13.1(vi)]***Summary statement showing the Contributions to International Bodies provided for in the Budget Estimates, 2019-2020 [to be appended to SBE (Final)]***(` in crore)*

Sl. No.	Name of Ministry/Department	Total no. of items	Actual 2018-2019	BE 2019-2020	RE 2019-2020	BE 2020-2021
1	2	3	4	5	6	7

No. _____ Ministry/Department of _____

Shri. R Shivakumar, Under Secretary (BA),
Ministry of Finance, Department of Economic Affairs, Room No. 237,
North Block, New Delhi.

For Financial Adviser
Date _____
Telephone No. _____

EXPENDITURE BUDGET**APPENDIX-XX***[See paragraph 13.1(vii)]***Summary statement showing Grants-in-aid exceeding ` 5 lakh (recurring) or ` 10 lakh (non-recurring) sanctioned to private institutions/organizations/individuals during the year 2018-2019**

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

No. _____ Ministry/Department of _____

Shri. R Shivakumar, Under Secretary (BA),
Ministry of Finance,
Department of Economic Affairs, Room No. 237,
North Block, New Delhi.

For Financial Adviser
Date _____
Telephone No. _____

**EXPENDITURE PROFILE
STATEMENT NO.13****APPENDIX XXI***(See Paragraph 13.2)***FORMAT FOR FURNISHING INFORMATION ON 'GENDER BUDGETING'***(i) 100% provision towards women***Demand No :****Name of the Ministry/Department :***(` in crores)*

Details of Scheme	BE 2019-20	RE 2019-20	BE 2020-21

*(ii) Pro-women (at least 30% of provision)***Demand No:****Name of the Ministry/Department:***(` in crore)*

Details of Scheme	BE 2019-20	RE 2019-20	BE 2020-21

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

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

To
Shri T. Uthaya Kumar,
Additional Budget Officer, Ministry of Finance, Room No.242-A,
Department of Economic Affairs, North Block, New Delhi

EXPENDITURE PROFILE
STATEMENT NO.10-AAPPENDIX XXII
[See Paragraph 13.3]

STATEMENT SHOWING SCHEMES FOR THE DEVELOPMENT OF SCHEDULED CASTES

Demand No.

Name of the Ministry/Department

Scheme under Scheduled Castes Sub Plan

(in crore)

Details of the Scheme	Actual 2018-2019	Budget 2019-2020	Revised 2019-2020	Budget 2020-2021

To

Shri Rajeev Nayan Sharma
Deputy Director (States)
Ministry of Finance
Department of Economic Affairs, Room No. 237,
North Block
New Delhi.

Signature
Designation
Date
Telephone No.
Fax No.

EXPENDITURE PROFILE
STATEMENT NO.10-BAPPENDIX XXIII
[See Paragraph 13.3]

Demand No.

Name of the Ministry/Department

STATEMENT SHOWING SCHEMES FOR THE DEVELOPMENT OF SCHEDULED TRIBES

Scheme under Tribal Sub Plan

(in crore)

Details of the Scheme	Actual 2018-2019	Budget 2019-2020	Revised 2019-2020	Budget 2020-2021

To

Shri. Rajeev Nayan Sharma
Deputy Director (States)
Ministry of Finance
Department of Economic Affairs, Room No. 237,
North Block, New Delhi.

Signature
Designation
Date
Telephone No.

EXPENDITURE PROFILE
STATEMENT NO.12APPENDIX XXIV
(See Paragraph 13.5)FORMAT FOR FURNISHING INFORMATION ON 'WELFARE OF CHILDREN'
BUDGET PROVISIONS FOR THE SCHEMES FOR THE 'WELFARE OF CHILDREN'

Demand No.

Name of the Ministry/Department

(in crore)

Name of the Schemes/Programmes	Budget 2019-20	Revised 2019-20	Budget 2020-21

To

Shri Gautam Palit
Under Secretary (P&A)
Budget Division, Ministry of Finance, Department of Economic Affairs,
Room No. 237, North Block, New Delhi

EXPENDITURE BUDGET

APPENDIX-XXV

[See paragraph 13.7]

Budget Allocated by Ministries/Departments for the North Eastern Region

(` in crore)

Sl. No.	Name of Ministry/Department	Budget Estimates (2019-20)	Revised Estimates (2019-20)	Budget Estimates (2020-21)
---------	-----------------------------	-------------------------------	--------------------------------	-------------------------------

To
Sh. Gautam Palit,
Under Secretary (P&A)
Budget Division, Department of Economic Affairs,
Room No.237, North Block, New Delhi

EXPENDITURE BUDGET

APPENDIX XXVI

[See para 4.1 & 13.10]

STATEMENT -19

Part I: Externally Aided Projects under Central Plan (projects disbursing ` 100 crore or more in B.E. 2019-20)

(` in crore)

Sl. No.	Name of the concerned Ministry/Department	Name of the Project	Name of the Funding Agency	Loan Currency	Loan Amount in Million	Actuals Receipts 2017-18	BE 2018-19	RE 2018-19	BE 2019-20

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

(` in crore)

	Actuals 2018-19	BE 2019-20	RE 2019-20	BE 2020-21
Grant				
Loan				

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

(ii) Major Externally Aided Projects – State Sector Plan (projects disbursing ` 100 crore or more in B.E. 2020-21)

(` in crores)

Loan ID	Project Name	Funding Agency	Loan Currency	Loan Amount (in million in the loan currency) net of cancellation	Agreement Date	Disbursal upto 31st March 2019	Utilization up to 31.3.2019 (% of Loan)	Actual 2018-19 (Rs. in crore)	BE 2018-19 (Rs. in crore)	RE 2019-20 (Rs. in crore)	BE 2020-21 (Rs. in crore)

Signature
Designation
Telephone No.

To
Sh. Gautam Palit,
Under Secretary (P&A),
Budget Division, Department of Economic Affairs,
Room No.237, North Block, New Delhi

APPENDIX XXVII

[See paragraph 13.11]

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

Demand No.....

Name of the Ministry/Department.....

(` in crore)

Name of Scheme	Actuals 2018-19	BE 2019-20	RE 2019-20	BE 2020-21

Ministry/Department of

For Financial Adviser.....

Date.....

Telephone No.....

To

Smt. Chandra Katyal,

Deputy Director (R&C)

Ministry of Finance, Department of Economic Affairs,

Room No. 237, North Block, New Delhi

APPENDIX- XXVIII-A

[See paragraph 14.3 & 14.5(iii)]

GUARANTEES GIVEN BY THE GOVERNMENT

Name of Ministry/Department

(` in crore)

Sl. No.	Beneficiary [Name of the PSU etc in whose favour guarantee is given]	Loan Holder/ Entity giving Loan	Authority for Guarantee [MoF approval No. & Date]	Period of validity [MOF ID No., & date through which the guarantee was last extended]	Purpose of Loan	Class*	Sector*	Details of Reschedule	Details of Securities pledged
1	2	3	4	5	6	7	8	9	10

Amount of Loan	Extent of Guarantee			Additions	Deletions	Invoked		Outstanding principal, interest etc. at the end of 31.03.2019	Rate of Guarantee Fee/ Commission	Guarantee Fee/ Commission		Other conditions & compliance
	Principal	Interest	Total			Discharged	Not discharged			Receivable	Received	
11	12	13	14	15	16	17	18	19	20	21	22	23

* As given on reverse page.

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

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

To

Shri Manoj Kumar Jangir, Under Secretary (SD)
Ministry of Finance, Department of Economic Affairs,
Room No.221-A, North Block,
New Delhi.

Ministry/Department of
For Financial Adviser
Date
Telephone No.

GUARANTEE- CLASS

i.	Guarantees given to the RBI, other banks and industrial and financial institutions for repayment of principal and payment of interest, cash credit facility, financing seasonal agricultural operations and/or for providing working capital to corporations and cooperative societies and banks;	[A]
ii.	Guarantees given for repayment of share capital, payment of minimum annual dividend and repayment of debentures issued/raised by the statutory corporations and financial institutions;	[B]
iii.	Guarantees given in pursuance of agreements entered into by the Government of India with international financial institutions, foreign lending agencies, foreign governments contractors, suppliers, consultants, etc., towards repayment of principal, of interest/commitment charges on loans, etc., and/or for payment against supplies of material and equipment;	[C]
iv.	Counter-guarantees to banks in consideration of the banks having issued letters of credit/authority to foreign suppliers for supplies made/services rendered;	[D]
v.	Guarantees given to Railways/State Electricity Boards and other entities for due and punctual payment of dues by Companies/Corporation.	[E]
vi.	Other guarantee not covered under above five clauses	[F]

GUARANTEE – SECTORS

i. Power	ii. Cooperative	iii. Irrigation
iv. Roads & Transport	v. Urban Development & Housing	vi. Other Infrastructure
vii. Any other.		

APPENDIX XXVIII-B**Form D-1***[See paragraph 14.5 (ii)]***TAX REVENUES RAISED BUT NOT REALISED**

(principal taxes)

(As at the end of the year 2018-2019)

Amounts under dispute							Amounts not under dispute					
(` in crores)												
Major Head	Description	Over 1 year but less than 2 years	Over 2 years but less than 5 years	Over 5 years but less than 10 years	Over 10 years	Total	Over 1 year but less than 2 years	Over 2 years but less than 5 years	Over 5 years but less than 10 years	Over 10 years	Total	Grand Total
	Taxes on income & Expenditure											
0020	Corporation Tax											
0021	Taxes on Income other than Corporation Tax											
	Taxes on Commodities & Services											
0037	Customs											
0038	Union Excise											
0044	Service Tax											
	Total											

To
 Ms. Sakshi Kumar,
 Deputy Director (FRBM)
 Ministry of Finance, Department of Economic Affairs,
 Room No. 241-E, North Block, New Delhi.

Ministry/Department of
 For Financial Adviser
 Date
 Telephone No.

APPENDIX XXVIII-C
Form D-2
(See paragraph 14.3 & 14.5 (iii))

ARREARS OF NON-TAX REVENUE
(Under Rule 6 of the FRBM Rules, 2004)

Demand No.....

(As at the end of reporting year 2018-19)

(` Crore)

Description		Amounts Pending					Total
		0-1 year	1-2 years	2-3 years	3-5 years	Above 5 years	
1	Fiscal Services [(i)+(ii)]						
(i)	Interest receipts [a+b+c+d]						
(a)	<i>of which</i> From State Government and Union Territory Governments						
(b)	From Railways						
(c)	From Departmental Commercial Undertakings						
(d)	From Public Sector & other Undertakings						
(ii)	Dividend and Profits						
2	General Services						
	Police receipts						
3	Economic Services[(i)+(ii)]						
(i)	Petroleum Cess/Royalty						
(ii)	Communications (Licence Fee) Receipts						
4	Other Receipts						
	Total [1+2+3+4]						

To
 Ms. Sakshi Kumar,
 Deputy Director (FRBM)
 Ministry of Finance, Department of Economic Affairs,
 Room No. 241-E, North Block, New Delhi.

Ministry/Department of
 For Financial Adviser
 Date
 Telephone No.

APPENDIX XXVIII-D Form D-4
[See paragraph 14.5(iv) & 14.1]

ASSET REGISTER

Demand Name

Demand No.

(As at the end of Reporting Year 2018-2019)

Cost (₹ in crore)

		Assets at the beginning of the year 2018-2019	Assets acquired during the year 2018-2019	Cumulative total of assets at the end of the year 2018-2019
Physical assets :				
Land				
Building				
	Office			
	Residential			
Roads				
Bridges				
Irrigation Projects				
Power Projects				
Other Capital Projects				
Machinery & Equipment				
Office Equipment				
Vehicles				
Total : Financial assets				
Equity Investment				
	Shares			
	Bonus Shares			
Loans and advances				
	Loans to State & UT Govts.			
	Loans to Foreign Govts.			
	Loans to companies			
	Loans to others			
Other Financial Investments				

Notes:

1. Assets above the threshold value of Rupees two lakh only to be recorded.
2. This disclosure statement does not include assets of Cabinet Secretariat, Central Police Organizations, Ministry of Defence, Departments of Space and Atomic Energy.
3. Figures in the column "Assets acquired during the year 2018-2019 (Reporting year) are equal to net assets after addition of assets acquired and deduction of assets disposed-off against each item during the reporting year. In the case of only disposal of assets against any/all items during the year, minus (-) figure(s) may be given in the said column.

To
 Ms. Sakshi Kumar,
 Deputy Director (FRBM)
 Ministry of Finance, Department of Economic Affairs,
 Room No. 241-E, North Block, New Delhi.

Ministry/Department of
 For Financial Adviser
 Date
 Telephone No.

DETAILED DEMANDS FOR GRANTS

APPENDIX-XXIX
[See paragraph 15.5(i)]

DEMAND NO.

Estimated strength of Establishment and provisions therefor.Strength as on 1st March

(` in crore)

2019					2020 estimates sanctioned strength	2021 estimates sanctioned strength	Actuals 2018- 2019	Budget 2019- 2020	Revised 2019- 2020	Budget 2020- 2021
Pay Band/ Grade Pay	Status of Posts	Group of Posts	Total No. of Posts	No. of Emp. in Positions						
	Gaz./Non Gaz.	Regular/ Temp./ Adhoc	Gp. A. Gp. B. Gp. C Gp. D							
			Unclassified							
(a)	(b)	(c)	(d)	(e)	(f)					
			1. Salary (a) Officers Indicate in respect of each Pay Band/Grade Pay							
			(b) Staff Indicate in respect of each Pay Band/Grade Pay							
			Total Salary							
			2. Allowances (other than OTA and travel expenses)							
			3. Wages							
			4. Overtime allowance							
			5. Domestic travel expenses							
			6. Foreign travel expenses *							
			Total							

*will include travel expenses abroad of scientists (on deputation)

DETAILED DEMANDS FOR GRANTS

APPENDIX – XXX
[See paragraph 4.2 & 15.5(ii)]**Project-wise provision for expenditure on externally aided projects**

(` in thousand)

Major Head etc.	Name of the Project	Actuals 2018-2019		Revised Estimates 2019-2020		Budget Estimates 2020-2021	
		Budget Support	Of which external aid through Budget	Budget Support	Of which external aid through Budget	Budget Support	Of which external aid through Budget
1	2	3	4	5	6	7	8

DETAILED DEMANDS FOR GRANTS

APPENDIX-XXXI
[See paragraph 15.5(iii)]**Statement showing broad details of expenditure (other than Centrally Sponsored and Central Sector Schemes) provisions costing ` 25 lakh and above in BE 2020-21**

(` in thousand)

Sl. No.	Demand No. and sub-head	Brief particulars of the scheme	Provision in BE 2020-2021

DETAILED DEMANDS FOR GRANTS

APPENDIX-XXXII

[See paragraph 15.5(iv)]

Details of provisions in BE 2020-2021 for payments of grants-in-aid to non-Government bodies

(₹ in thousand)

Grant No.	Sl. No.	Organisation receiving assistance	Broad Purpose of assistance	Whether recurring / non – recurring	Whether Plan / Non Plan	Provision in BE 2020-2021	Remarks / Outstanding U.C.
1	2	3	4	5	6	7	8

DETAILED DEMANDS FOR GRANTS

APPENDIX-XXXIII

[See paragraph 15.5(v)]

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

(₹ in thousand)

Particulars of the work	Estimated cost of the work	Actual expenditure to the end of 2018-2019	Probable expenditure during 2019-2020	Total of Columns 3 & 4	Provision in Budget 2020-2021
1	2	3	4	5	6

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

DETAILED DEMANDS FOR GRANTS

APPENDIX-XXXIV

[See paragraph 15.5(vi)]

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

(A) Public Sector Undertakings

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

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

(B) Departmental Undertakings

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

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

DETAILED DEMANDS FOR GRANTS

APPENDIX-XXXV

[See paragraph 15.5(vii)]

Particulars of Government property of value exceeding Rupees five lakhs proposed to be transferred/ gifted to non- Government bodies in 2020-2021

(₹ in crore)

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

DETAILED DEMANDS FOR GRANTS

APPENDIX-XXXVI

[See paragraph 15.5(viii)]

Statement showing contributions to International Bodies provided for in the Budget Estimates for 2019-20

(₹ in crore)

Name of the organisation	Nature and purpose of contribution	Actuals	Budget	Revised	Budget
		2018-2019	2019-2020	2019-2020	2020-2021
1	2	3	4	5	6

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

DETAILED DEMANDS FOR GRANTS

APPENDIX-XXXVII

[See paragraph 15.5(ix)]

Statement showing Guarantees given by the Central Government and outstanding as on 31st March 2019
(` in thousand)

Sl. No.	Name of the institution for whom guarantee has been given	Nature and extent of guarantee (with No. & date of the sanction in the new items)	Rate of interest involved, if any (percent per annum)	Maximum amount of guarantee for which Government have entered into agreement	Sums guaranteed and outstanding as on 31.03.2018	Whether any securities are pledged to Government as a set-off against the guarantee	Payments, if any, made by Government in pursuance of the guarantee	Remarks
1	2	3	4	5	6	7	8	9

Note: 1. Amount of guarantee should be in INR and not in foreign currency.
2. The total number of items in the statement and the total of the amounts in columns 5 & 6 should also be worked out and shown in the statement.

DETAILED DEMANDS FOR GRANTS

APPENDIX-XXXVIII

[See paragraph 15.5(x)]

Statement showing Grants-in-aid exceeding ` 5 lakh (recurring) or ` 10 lakh (non-recurring) sanctioned to private institutions/organizations/individuals during the year 2018-19
(` in thousand)

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

Note: 1. Amount of guarantee should be in INR and not in foreign currency.
2. The total number of items in the statement and the total of the amounts in columns 3 & 4 should also be worked out and shown in the statement.

APPENDIX-XXXIX

[See paragraph 15.5(xi)]

Statement showing the source of funds for grantee bodies receiving grants of over ` 10 lakh per year from Consolidated Fund of India
(` in thousand)

Sl. No.	Name of the institution/ organization/in individual	Ministry/ Department giving the grant		Actuals of releases during 2018-19 from the Consolidated Fund of India	Grants from Consolidated Fund of India as per BE 2019-20	Grants from Consolidated Fund of India as per BE 2018-19	Grants received from other sources 2018-19		Remarks/ Outstanding U.C.
		Public	Private				Domestic	External/ Foreign	
1	2	3	4	5	6	7	8	9	10

DETAILED DEMANDS FOR GRANTS

APPENDIX-XL

[See paragraphs 11.1]

Particulars of "New Service/New Instrument of Service" for which provision is made in the Budget Estimates 2020-2021
(` in thousand)

Serial No.	Demand Number and Major Head/sub-head	Provision in Budget Estimates 2019-2020	Remarks *
1	2	3	4

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

Ministry/Department of

To,

Shri. Sanjay Rawat,

Under Secretary (Demand), Ministry of Finance,

Department of Economic Affairs, R. No. 221-A, North Block, New Delhi.

For Financial Adviser

Date

Telephone No.

Revenue/Capital Receipt

APPENDIX-XLI
(See paragraph 17.4)
REVENUE/CAPITAL RECEIPTS

(` in thousand)

	First Months		Last Months		Total
ACCOUNTS	Apr-Sept	Apr-Nov	Oct-Mar	Dec-Mar	
2016-2017					
2017-2018					
2018-2019					

Total Receipts of 6 months		Up to Minor Heads	Total Receipts			2019-2020		2020-2021
Apr-Sept								
2018-2019	2019-2020		2016-2017	2017-2018	2018-2019	Budget Estimates	Revised Estimates	Budget Estimates
		Total						

1. A separate note on Minor head-wise explanation for increase/decrease may be given containing details of different types of Cesses such as the Act under which levied, rate of Cess, date of last revision, collection agency, and actual/budgeted collection. Further, a separate statement giving company wise details in the following proforma may also be sent in support of dividend estimates as per Appendix-XLVI.
2. In case there are multiple types of receipts in a single minor head then a break-up by types of receipts and/or the entity generating the receipts may be shown separately.

To
 Shri. A S Chowdhury,
 Under Secretary (PD)
 Ministry of Finance, Department of Economic Affairs,
 Room No. 237, North Block,
 New Delhi.

Signature
 Designation
 Date
 Telephone No.
 Fax No.

Revenue Receipts

APPENDIX-XLII
(See para 17.8)
Estimates of Foreign Grants concerning the Ministry/Department of

(` in crore)

					Amount to be provided in			Budget Estimates
Name of the Grantor country/body	Date of aid agreement	Particulars of assistance to be received	Total assistance expected	Receipts Major Head	2019-2020 B.E.	2019-2020 R.E.	2020-2021 B.E.	Manner of utilization of aid *

To

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

Signature
 Designation
 Date
 Telephone No.

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

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

APPENDIX-XLIII
(See Paragraph 17.11 & 17.12)
REVENUE RECEIPTS – DIVIDENDS

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

(` in Thousand)

Accounts 6 months		Detailed Head Level	Actual			PAT * 2018-2019	Net Worth 2018-19	Equity as on March 31, 2019	Equity holding of GOI on March 31, 2019	2019-2020		2020-2021
2018-2019	2019-2020		2016-2017	2017-2018	2018-2019					Budget Estimates	Revised Estimates	Budget Estimates

* PAT - Profit after Tax.

Minor head - wise explanation for increase/decrease may be indicated along with the name of PSUs and amount against each.

To
Shri. A S Chowdhury
Under Secretary (PD)
Ministry of Finance, Department of Economic Affairs,
Room No. 237, North Block,
New Delhi.

Signature
Designation
Date
Telephone No.
Fax No.

APPENDIX-XLIV
(See Paragraph 17.12)
REVENUE RECEIPTS - DIVIDENDS

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

(` in Thousand)

Sl. No	Name of the CPSE/ Bank	Long Term Borrowings as on 31/3/2019	Debt-Equity Ratio as on 31/3/2019	Dividend paid to Government for 2018-2019		Total dividend paid for 2018-19 (sum of columns a+b)	Interim Dividend for 2019-20 paid / to be paid in 2019-20	Total Dividend paid during 2019-20 (sum of columns b+d)	Cash /Cash equivalent as on 31/03/19	General Reserves on 31/03/19	Capital expenditure during 2019-20	Estimated capital expenditure for 2020-21
				Interim Dividend in 2018-19	Final Dividend paid/to be paid in 2019-20							
				a	b	c=a+b	d	e				
1												
2												
3												
4												
	Total											

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

To
Shri. A S Chowdhury,
Under Secretary (PD)
Ministry of Finance, Department of Economic Affairs,
Room No. 237, North Block,
New Delhi.

Signature
Designation
Date
Telephone No.
Fax No.

Revenue/Capital Receipts

APPENDIX-XLV
(See paragraph 17.15 & 18.2)
Estimates of Interest Receipts and Loan Repayments

(` in crore)

Sl.No.	Ministry/Department	Interest				Repayments			
		Actual 2018-19	BE 2019-20	RE 2019-20	BE 2021-21	Actual 2018-19	BE 2019-20	RE 2019-20	BE 2021-21
1.	State Governments *								
2.	Union Territory Government *								
3.	Interest on Capital Outlay in Departmental Commercial Undertakings **								
4.	Foreign Governments *								
5.	Industrial / Commercial / Financial Undertaking (undertaking-wise details to be given as in Appendix – II-A) (a) Public Sector Undertakings (b) Private Sector Undertakings								
6.	Statutory Bodies (Port Trusts, Municipalities, KVIC, Tea/Coffee Boards etc)*								
7.	Railways								
8.	Other Parties (Cooperatives, Educational Institutions, displaced persons and other individual loanees except Government Servants)*								
9.	Government Servants								
Total									

Ministry/Department :

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

Signature
 Designation
 Date
 Telephone No.

* Estimates for each State/Union Territory/Foreign Government, Statutory Body or institution should be separately appended to the Annexure.

** Value of capital outlay and interest rates applicable should be given.

Revenue/Capital Receipts

APPENDIX-XLVI
(See paragraph 17.16, 18.2 & 18.5)
Estimates of Loan/Interest Repayment by Central PSUs/Other Parties

Ministry/Department :

(` in crore)

Sl.No	Name of Undertaking / Other Party	Paid up Capital as on 31.03.2019							
1.	Central loans outstanding as on 31.03.2019								
2.	Defaults in respect of dues up to 31.03.2019, if any:	Principal				Interest			
3.	Recoveries during 2019-20 (up to October): (a) Current dues (b) Defaulted dues								
4.	Estimates	Interest				Principal			
		Actual 2018-19	BE 2019-20	RE 2019-20	BE 2020-21	Actual 2018-19	BE 2019-20	RE 2019-20	BE 2020-21
	(a) from internal resources								
	(b) from:								
	(i) budgetary support								
	(ii) Conversion of past loans into equity								
	Total (a) and (b)								
5.	Details of proposals under consideration, if any providing relief to PSU, which would have impact on repayments / interest payments by it.								

To
 Shri. A S Chowdhury, Under Secretary (PD)
 Ministry of Finance, Department of Economic Affairs,
 Room No. 237, North Block, New Delhi.

Signature
 Designation
 Date
 Telephone No.

Please indicate the type of budgetary support – loans or subsidy (towards interest or interest differential) and enter estimates for each separately; moratorium on loan repayment holiday to be mentioned specifically.

Capital Receipts**APPENDIX-XLVII
(See paragraph 18.6)****Estimates of transactions relating to the Public Account of India for inclusion in the Budget for 2020-2021
RECEIPTS/OUTGOINGS IN PUBLIC ACCOUNT**

(` in crore)

Major, Minor, Sub-head etc.	Actual 2018-2019	Balance as at end of 2018-2019	BE 2019-2020	Adjustments up to 1st week of September, 2019	RE 2019-2020	BE 2020-2021	Remarks
1	2	3	4	5	6	7	8

Signature of Controller of
Accounts
Date
Telephone No

To
Sh. Vijay Kumar
Consultant (W&M), Ministry of Finance, Room No.242-A
Department of Economic Affairs, North Block, New Delhi.

APPENDIX-XLVIII**[See paragraph 12]****Output-Outcome Framework for Schemes 2020-21****Name of the Ministry/Department:****Demand No:****Umbrella Name (if applicable):****Scheme Name (CS/CSS)**

Financial Outlay (` in crore)	Outputs 2020-21			Outcomes 2020-21		
2020-21	Output	Indicator (s)	Target 2020-21	Outcome	Indicator (s)	Target 2020-21

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

APPENDIX - XLIX
(See paragraph 1.12)
LIST OF DEMANDS FOR GRANTS, 2020-2021

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

Code No.	Demand No.	Name of Ministry/Department	Code No.	Demand No.	Name of Ministry/Department
24	56	Ministry of Housing and Urban Affairs Ministry of Housing and Urban Affairs	78		Lok Sabha
25	57	Ministry of Human Resource Development Department of School Education and Literacy	79		Rajya Sabha
	58	Department of Higher Education	80		Secretariat of the Vice-President
26		Ministry of Information and Broadcasting Ministry of Information and Broadcasting	81		Union Public Service Commission
27	60	Ministry of Jal Shakti Department of Water Resources, River Development and Ganga Rejuvenation	41		Ministry of Railways Ministry of Railways
	61	Department of Drinking Water and Sanitation	42		Ministry of Road Transport & Highways Ministry of Road Transport and Highways
28	62	Ministry of Labour and Employment Ministry of Labour and Employment	43		Ministry of Rural Development Department of Rural Development
29	63	Ministry of Law and Justice Law and Justice		84	Department of Land Resources
	64	Election Commission	44		Ministry of Science and Technology Department of Science and Technology
	65	Supreme Court of India		85	Department of Biotechnology
30	66	Ministry of Micro, Small and Medium Enterprises Ministry of Micro, Small and Medium Enterprises		86	Department of Scientific and Industrial Research
31	67	Ministry of Mines Ministry of Mines	45		Ministry of Shipping Ministry of Shipping
32	68	Ministry of Minority Affairs Ministry of Minority Affairs	46		Ministry of Skill Development and Entrepreneurship Ministry of Skill Development and Entrepreneurship
33	69	Ministry of New and Renewable Energy Ministry of New and Renewable Energy	47		Ministry of Social Justice and Empowerment Department of Social Justice and Empowerment
34	70	Ministry of Panchayati Raj Ministry of Panchayati Raj		90	Department of Empowerment of Persons with Disabilities
35	71	Ministry of Parliamentary Affairs Ministry of Parliamentary Affairs	48		Department of Space Department of Space
36	72	Ministry of Personnel, Public Grievances and Pensions Ministry of Personnel, Public Grievances and Pensions	49		Ministry of Statistics and Programme Implementation Ministry of Statistics and Programme Implementation
	73	Central Vigilance Commission	50		Ministry of Steel Ministry of Steel
37	74	Ministry of Petroleum and Natural Gas Ministry of Petroleum and Natural Gas	51		Ministry of Textiles Ministry of Textiles
38	75	Ministry of Planning Ministry of Planning	52		Ministry of Tourism Ministry of Tourism
39	76	Ministry of Power Ministry of Power	53		Ministry of Tribal Affairs Ministry of Tribal Affairs
40	77	The President, Parliament, Union Public Service Commission and the Secretariat of the Vice President Staff, Household and Allowances of the President	54		Ministry of Women and Child Development Ministry of Women and Child Development
			55		Ministry of Youth Affairs and Sports Ministry of Youth Affairs and Sports

Appendix L*(See para 1.9 & 1.12)***SECTION-WISE ALLOCATION OF DEMANDS**

Section	Name of Demands
DEMAND	Health, Education & Culture, Social Welfare <ol style="list-style-type: none"> 1. Department of Health & Family Welfare 2. Deptt. of Health Research 3. Department of AYUSH 4. Department of School Education & Literacy 5. Department of Higher Education 6. Ministry of Culture 7. Ministry of Youth Affairs & Sports 8. Ministry of Women and Child Development 9. Ministry of Social Justice & Empowerment 10. Ministry of Minority Affairs 11. Ministry of Tribal Affairs 12. Department of Disabilities Affairs
SUPPLEMENTARY DEMAND	Science, Environment & Forest, IT and MEA <ol style="list-style-type: none"> 1. Ministry of Environment & Forests 2. Department of Atomic Energy 3. Department of Science & Technology 4. Department of Scientific & Industrial Research 5. Department of Biotechnology 6. Ministry of Earth Science 7. Department of Space 8. Ministry of Electronics & Information Technology 9. Ministry of External Affairs 10. Ministry of Planning 11. Department of Atomic Energy
REPORT & COORDINATION	Constitutional Authorities <ol style="list-style-type: none"> 1. Law & Justice 2. Election Commission 3. Supreme Court of India 4. President 5. Vice President 6. Rajya Sabha 7. Lok Sabha 8. Ministry of Parliamentary Affairs 9. Union Public Service Commission 11. Indian Audit and Accounts
ACCOUNTS	Pension, Posts, Telecom, Defence and Railways <ol style="list-style-type: none"> 1. Civil Pensions 2. Department of Posts 3. Department of Telecommunications 4. Defence Services (Revenue) 5. Defence Services (Capital) 6. Defence Services (Miscellaneous) 7. Defence Pensions 8. Railways

Section	Name of Demands
PUBLIC DEPOSIT	Commerce & Industry, Mining and Labour <ol style="list-style-type: none"> 1. Department of Industrial Policy & Promotion 2. Ministry of Steel 3. Ministry of Textiles 4. Ministry of Micro, Small and Medium Enterprises 5. Ministry of Mines 6. Ministry of Labour 7. Department of Heavy Industry 8. M/o Skill Development & Entrepreneurship
WAYS & MEANS	Finance & DEBT <ol style="list-style-type: none"> 1. Department of Economic Affairs 2. Department of Financial Services 3. Department of Expenditure 4. Department of Revenue 5. Direct Taxes 6. Indirect Taxes 7. Department of Investment and Public Asset Management 8. Department of Public Enterprises 9. Department of Corporate Affairs 10. Repayment of Debt 11. Interest Payments
FRBM & MTEF	UTs <ol style="list-style-type: none"> 1. Delhi & Puducherry 2. Chandigarh 3. Dadra & Nagar Haveli 4. Daman & Diu 5. Andaman and Nicobar Islands 6. Lakshadweep
BUDGET ADMINISTRATION	Urban Development, Chemicals & Fertilisers, Home, Personnel, Cabinet and I & B <ol style="list-style-type: none"> 1. Ministry of Housing and Urban Affairs 2. Department of Chemicals & Petrochemicals 3. Department of Fertilisers 4. Department of Pharmaceuticals 5. Ministry of Home Affairs, 6. Police, 7. Cabinet, 8. M/o Personnel, Public Grievances and Pensions 9. Central Vigilance Commission 10. Ministry of Information & Broadcasting

Section	Name of Demands
STATES	<p data-bbox="775 293 1259 315">States, Energy And Rural Development</p> <ol style="list-style-type: none"> <li data-bbox="775 360 1209 383">1. Transfers to State Governments <li data-bbox="775 394 1418 416">2. Ministry of Development of North Eastern Region <li data-bbox="775 427 1050 450">3. Ministry of Power <li data-bbox="775 461 1278 483">4. Ministry of New & Renewable Energy <li data-bbox="775 495 1267 517">5. Ministry of Petroleum & Natural Gas <li data-bbox="775 528 1027 551">6. Ministry of Coal <li data-bbox="775 562 1246 584">7. Department of Rural Development <li data-bbox="775 595 1150 618">8. Ministry of Panchayati Raj <li data-bbox="775 629 1214 651">9. Department of Land Resources <li data-bbox="775 663 1326 685">10. Ministry of Drinking Water and Sanitation <li data-bbox="775 696 1066 719">11. Ministry of Tourism
PLANNING & ALLOCATION	<p data-bbox="775 752 1362 775">Agriculture & Allied And Physical Infrastructure</p> <ol style="list-style-type: none"> <li data-bbox="775 819 1321 842">1. Department of Agriculture & Cooperation <li data-bbox="775 853 1422 875">2. Department of Agricultural Research & Education <li data-bbox="775 887 1453 909">3. Department of Animal Husbandry, Dairying & Fisheries <li data-bbox="775 920 1318 943">4. Department of Food & Public Distribution <li data-bbox="775 954 1219 976">5. M/O Food Processing Industries <li data-bbox="775 987 1209 1010">6. Department of Consumer Affairs <li data-bbox="775 1021 1453 1077">7. Ministry of Water Resources, River Development & Ganga Rejuvenation <li data-bbox="775 1088 1294 1111">8. Ministry of Road Transport & Highways <li data-bbox="775 1122 1070 1144">9. Ministry of Shipping <li data-bbox="775 1155 1114 1178">10. Ministry of Civil Aviation

APPENDIX LI
[See paragraph 1.9]

The allocation of Statements of Expenditure Profile: Section-wise

System Generated	Statement No.	Name Of Section
	Manual	
1 -Summary of Expenditure 3 -Expenditure of Ministries and Department	2A -Statement of Major Variations of Expenditure between BE 2018-19 and RE 2018-19 2B - Statement of Major Variations of Expenditure between RE 2018-19 and BE 2019-20 15 - Major Reserve Funds operated in Public Account 17 -Reconciliation between Expenditure shown in Demands for Grants, Annual Financial Statement and Budget Profile Statement 16 27 -The Rail Budget at a Glance 6 - Allocation under the Object Head Grants for Creation of Capital Assets 7 -Statement of Subsidies and Subsidies related Schemes 24 -Assistance given to Autonomous and Grantee Bodies 19 -Externally Aided Projects	W&M (Room No.224-C, Tel.23095174) and Accounts Section (Room No.224-C, Tel. 23095210) Accounts Section (Room No.224-C, Tel. 23095210) W&M (Room No.224-C, Tel.23095174) and Accounts Section (Room No.224-C, Tel. 23095210) Report Section (Room No.225-A, Tel. 23095171) P&A Section (Room No.224-C, Tel.23095254) DD (NS) (Room No.224-39-A, Tel.23093170) PD Section (Room No.263-B, Tel. 23095177)
4A -Centrally Sponsored Schemes 4B -Central Sector Schemes 5 -Transfers to Union Territories with Legislature 11 -Allocations for the North Eastern Areas 20 -Grants and Loans to Foreign Government	10A -Schemes for Scheduled Castes 10B -Schemes for Scheduled Tribes 18 -Total Transfer of Resources to States/UTs 9 -Grants in Aid to Private Institutions/ Organisations/Individuals(Actuals 2017-18) 21 -Contribution to International Bodies and Activities 23 -Budget Provisions under "Grants-in-aid-Salaries" 12 -Allocations for the Welfare of Children	P&A Section (Room No.224-C, Tel.23095254) P&A Section (Room No.224-C, Tel.23095254) States Section (Room No.224-B, Tel.23095173) Budget Admin. (Room No.239-A, Tel.23095155)
16 -Budget Provisions by Heads of Accounts	13 -Gender Budget 22 -Estimated strength of Establishment and provisions thereof 8 -Departmental Commercial Undertakings: Net Budgetary Support for Revenue Expenditure	Demand(Room No.225-A, Tel. 23095231) / PD Section (Room No.263-B, Tel. 23095177)
14 -Expenditure charged on the Consolidated Fund of India 25 -Resources of Public Enterprises 26 -Investment in Public Enterprises		SD/PD Section -Link Accounts Section (Room No.224-C, Tel. 23095210) PD Section (Room No.263-B, Tel. 23095177) No.224-C, Tel.)

APPENDIX LII
(See Paragraph 15.1)

मंत्रालय/विभाग
Ministry/Department

मांग संख्या
DEMAND NO.

अनुदानों की मांगें 2019-20
DEMANDS FOR GRANTS 2019-20

		राजस्व Revenue		पूंजी Capital		जोड़ Total
भारित Charged		0		0		0
स्वीकृत Voted		0		0		0

(हजार रुपयों में)

वास्तविक Actual 2018-19	बजट अनुमान Budget Estimate 2019-20	संशोधित अनुमान Revised Estimate 2019-20	बजट अनुमान Budget Estimate 2020-21
			Total

राजस्व भाग

Revenue Section

सचिवालय-सामान्य सेवाएं (मुख्य शीर्ष)	2052	Secretariat - General Services (Major Head)
सचिवालय (लघु शीर्ष)	00.090	Secretariat (Minor Head)
विदेश मंत्रालय (उप शीर्ष)	0.2	Ministry of External Affairs
स्थापना (ब्यौरेवार शीर्ष)	02.01	Establishment
वेतन	02.01.01	Salaries
भारित		Charged
स्वीकृत		Voted
मजदूरी	02.01.02	Wages

APPENDIX LIII
(See Paragraph 14.4)

LIABILITY ON ANNUNITY PROJECTS

Ministry/Department	Name of the Project	Value of Project	Total Annuity Committed	Term in Years			Annuity Payment (per year)
				From	To	No. of Years	
Total							

Signature of Chief Controller of Accounts
Date
Telephone No.

To

Shri Manoj Kumar Jangir, Under Secretary (SD)
Department of Economic Affairs,
Room No. 221-A, North Block, New Delhi

APPENDIX LIV
(See Para 18.3)

ESTIMATES RECEIPTS ON ACCOUNT OF BONUS SHARES

Demand Name

Demand No.

(As at the end of Reporting Year 2019-2020)

(₹ in croe)

Name of the CPSU/Company	Bonus shares issued	
	Actuals 2018-19	Revised 2019-20

To

DD, W&M Section
D/o Economic Affairs
Room No.237 A, North Block
New Delhi

Ministry/Department of
For Financial Adviser
Date
Telephone No.

File No.66 (01)/PF-II/2015
Government of India
Ministry of Finance
Department of Expenditure
Plan Finance II Division

North Block, New Delhi.
Dated the 16th September, 2016

OFFICE MEMORANDUM

Subject: Classification and fund sharing pattern of BADP and RURBAN Mission-reg.

In continuation of NITI Aayog's O.M. No.O-11013/02/2015-CSS &CMC dated 17th August 2016, and after considering the views of the stake holders, the undersigned is directed to state that the classification of Border Area Development Programme and Shyama Prasad Mukherjee RURBAN Mission is changed from the 'Optional' to the 'Core' category.

2. Since both of them are flexi-schemes, which address the local area development needs, funds under these can be spent on any item covered by the National Development Agenda.
3. The fund sharing pattern will be, as approved for the Core Schemes on the recommendation of the Sub-Group of Chief Ministers constituted by NITI Aayog, i.e. 90:10 for 8 North-East & 3 Himalayan States, and 60:40 for all other States.
4. This issues with the approval of the Finance Minister.


16/9/2016

(Arunish Chawla)

Joint Secretary to the Government of India

Tel. No. 23093052

To

1. CEO, NITI Aayog, Sansad Marg, New Delhi.
2. Secretary, Ministry of Rural Development, Krishi Bhawan, New Delhi
3. Secretary, Ministry of Home Affairs (Border Management), North Block, New Delhi.

Copy to:

1. Financial Adviser, Ministry of Rural Development, Krishi Bhawan, New Delhi.
2. Financial Adviser, Ministry of Home Affairs, North Block, New Delhi
3. Joint Secretary (Budget), Ministry of Finance, Department of Economic Affairs, Room No. 168-B, North Block, New Delhi.

File No.O-11013/02/2015-CSS & CMC
Government of India
NITI Aayog
(Governing Council Secretariat)

Sansad Marg,
New Delhi -110001

August 17, 2016

OFFICE MEMORANDUM

Subject: Rationalization of Centrally Sponsored Schemes- Based on the Recommendations and suggested course of action by the Sub-Group of Chief Ministers- approved by the Cabinet.

Based on the recommendations of the Sub-Group of Chief Ministers and consultation with various Ministries/ Departments and other stakeholders, Government of India has decided, with the approval of the Cabinet, to rationalize the Centrally Sponsored Schemes (CSSs) in the following manner:

1. National Development Agenda:

1.1. The following sectors would form a part of the National Development Agenda:

- I. Poverty Elimination – Livelihoods, Jobs and Skill Development
- II. Drinking Water and Swachh Bharat Mission
- III. Rural Connectivity: Electricity; Access Roads and communication
- IV. Agriculture, including Animal husbandry, Fisheries, Integrated Watershed Management and Irrigation
- V. Education, including Mid-Day Meal
- VI. Health, Nutrition, Women and Children
- VII. Housing for All: Rural and Urban
- VIII. Urban Transformation
- IX. Law and Order, Justice Delivery Systems
- X. Others, which may include: Wildlife Conservation and Greening

1.2. The Union and the State Governments would focus jointly on the achievement of the overarching objectives through the instrumentality of CSS.

2. Number of CSS & their Classification:

2.1. The existing 66 Centrally Sponsored Schemes (CSSs) have been rationalized into 28 umbrella schemes. The list of schemes approved by the Cabinet is enclosed at Annexure-I.

2.2. Out of 28 umbrella schemes, 6 schemes have been categorized as Core of the Core schemes, 20 schemes as Core schemes, and remaining two as Optional schemes. If required, related schemes could be merged and implemented as "Umbrella Schemes", with flexibility to States to administer the admissible components in line with State-specific requirements.

2.3. Core Schemes will have compulsory participation by the States, whereas participation amongst the Optional Schemes would be by choice.

2.4. Core of the Core Schemes are legislatively backed or are designed to subserve the vulnerable sections of our population, and existing funding pattern will continue for these Schemes.

2.5. Classification and share of the Central Government for the Border Area Development Programme (BADP) will be decided by the Finance Minister in consultation with Ministry of Home Affairs and NITI Aayog.

3. Budgeting Core and Optional schemes:

3.1. Allocation of funds for the Core Schemes in the Union Budget shall be done by Ministry of Finance in the Demand for Grants of the Central Line Ministries. Inter-state distribution shall be on the basis of criteria evolved by *a Committee comprising Secretary of Nodal Administrative Ministry as Chairman, Financial Adviser of the Ministry, and Adviser concerned of NITI Aayog as Members.*

3.2. For Optional Schemes, a lump sum provision for each State may be intimated in advance on the basis of which states would inform the Ministry of Finance of the preferred distribution within the overall ceiling indicated.

3.3. The Consolidated Demand for the States under this head would be routed through the NITI Aayog to the Ministry of Finance.

3.4. Additionally, the State will have a flexibility of portability from the Optional schemes (should it choose not to utilize its entire allocation under that head) to any other CSS component within the overall budgetary allocation for the State under Central Assistance to State Plans (CASP).

4. Funding Pattern:

4.1. The existing funding pattern will continue for Core of the Core schemes.

4.2. For Core Schemes, the funding pattern for the 8 North Eastern States and Himalayan States of Uttarakhand, Himachal Pradesh and Jammu & Kashmir shall be Centre: 90% and State: 10%, whereas for the rest of the States this ratio shall be Centre: 60% and State: 40%.

4.3. For Optional Schemes, the funding pattern for the 8 North Eastern States and Himalayan States of Uttarakhand, Himachal Pradesh and Jammu & Kashmir shall be Centre: 80% and State: 20%, whereas for the rest of the States this ratio shall be Centre: 50% and State: 50%.

4.4. Ordinarily, no CSS will be sanctioned where the central share is less than 50%.

4.5. However, all the sharing patterns indicated above shall be subject to the proviso that if the central share is already below that indicated in the sharing pattern, then the Centre's share would remain capped at their present level.

5. Cost norms:

5.1. In construction-based schemes, States may decide cost norms on the basis of Schedule of Rates applicable to the concerned States. Flexibility in cost norms is also introduced in non-construction based schemes, wherever possible. However, the flexibility provided shall be subject to the condition that such flexibility would not create any entitlements for an increased allocation under a Scheme.

6. Flexibility and Flexi-funds:

6.1. While designing the CSS, the Central Ministries shall permit flexibility in the choice of components to the States as available under the Rashtriya Krishi Vikas Yojana (RKVY).

6.2. The flexi-funds available in each CSS has been raised from the current level of 10 percent to 25 percent for States and 30 percent for UTs of the overall annual allocation under each Scheme so that the implementation can be better attuned to the needs of individual States/ UTs.

7. Release of Funds:

7.1. Release of an instalment would not be predicated on producing Utilization Certificates (UCs) of the last instalment, and that release would be based on the furnished UC of the penultimate (last to last) instalment.

7.2. A pre-authorization based approach would be adopted on a financial year basis, with a gradual transition towards an automated 'just-in-time' release of cash on a quarterly basis during 2016-17 to remove uncertainty in release of central share of CSS.

7.3. The extant procedure, which mandates immediate release of funds from State Treasuries to implementing agencies failing which penal rate is imposed, is abolished.

7.4. Tracking of expenditure is important as a monitoring tool. Hence, the Public Financial Management System (PFMS) would be suitably integrated with the State Treasuries in 2016-17 itself. However, such integration should not be a condition precedent for release of funds to States.

7.5. States with comfortable cash position are allowed to seek their share of Central Assistance as reimbursements after having funded the activities/projects through their own funds.

8. Local Body Grants:

8.1. In respect of releases to Local Bodies from Government of India, the State Governments are permitted to issue suitable advisories relating to prioritization for development expenditure with respect to Schemes/Sectors in the National Development Agenda especially relating to basic services out of the substantial funds that will devolve on them with effect from 2015-16.

9. Institutional Arrangement:

9.1. A Standing Committee would be constituted, under the Chairpersonship of CEO, NITI Aayog with nominees from every State/UT and suitable representation from Ministry of Finance and concerned Central Ministries, for ensuring smooth implementation of CSS.

9.2. This Committee would meet at least twice a year. The first meeting would be held immediately after the finalization of the Union Budget, and the second meeting would be held in November/December.

9.3. The deliberations of the Committee must be guided by an approach that focuses on problem-solving, advocacy and handholding on behalf of the States, as well as providing a forum for sharing and dissemination of best practices.

9.4. This arrangement would be without prejudice to the responsibility cast upon Central Ministries to monitor the implementation of Schemes relating to their Ministry.

10. Evaluation of the Schemes:

10.1. NITI Aayog shall take up monitoring and independent evaluation of important Centrally Sponsored Schemes, especially as there is a need to transit from monitoring expenditure to monitoring outcomes.

11. Arrangement for UTs:

11.1. The transfer of funds to UTs for non-plan and non-development purposes is administered through the Demand for Grants of the Ministry of Home Affairs (MHA). The existing arrangements would continue.

11.2. Funds for development purposes, both for Central Sector and Schemes under the National Development Agenda, would be allocated UT-wise by Ministry of Finance on the basis of consultation with UTs and NITI Aayog.

11.3. Instead of implementing a large number of schemes, UTs would be given flexibility in choosing the sectors in which they have identified potential and where they are likely to benefit from concerted interventions.

11.4. All Core and Optional Schemes would be funded 100% by Centre in all UTs (without legislature). For UTs (with legislature), existing funding pattern would be followed for all Core of the Core and Core Schemes. For Optional Schemes, the funding pattern of 80% by Centre and 20% by UTs (with legislature) would be followed.

11.5. For better synergy between Central sector and Centrally Sponsored Schemes, UTs in consultation with NITI Aayog may also recommend restructuring of Central sector initiatives, if required, in the selected sectors.

12. Review:

12.1. The actual working of these provisions would be reviewed for desired course correction in the spirit of cooperative federalism after two years or any other suitable period.

13. These arrangements have come into force in the current year 2016-17.

A. Tiwari
(Alka Tiwari)
Adviser (GCS)
Tel: 23096655

To

1. All the Secretaries of Government of India (as per the list)
2. Chief Secretaries of All States/ UTs (with Legislature)/ Administrators of UTs (without Legislature) – (as per the list)

Copy for information to:

1. PS to Vice Chairman, NITI Aayog
2. PS to MOS(I/C), Planning
3. PS to Members (BD)/(VKS)/(RC), NITI Aayog
4. Sr. PPS to CEO , NITI Aayog
5. PS to Principal Adviser(Social Sectors), NITI Aayog
6. PS to Special Secretary(YSM), NITI Aayog
7. PS to Addl. Secretary(AK), NITI Aayog
8. PS to Sr. Consultant (Dr. P.K.Anand) / (Shri B.N. Satpathy), NITI Aayog

Copy for information to:

1. Adviser (FR) / GCS, NITI Aayog
2. JS (Budget), Budget Division, Deptt. of Expenditure, M/o Finance, North Block, New Delhi
3. JS (PF-I), Deptt. of Expenditure, M/o Finance, North Block, New Delhi
- ✓ 4. JS (PF-II), Deptt. of Expenditure, M/o Finance, North Block, New Delhi
5. Contoller General of Accounts, Deptt. of Expenditure, M/o Finance, New Delhi

Copy also for information to:

Sr. Advisers / Advisers /OSDs of all Verticals / SMDs, NITI Aayog

Rationalized Centrally Sponsored Schemes in accordance with the National Development Agenda

Sl. No.	Name of the Centrally Sponsored Schemes (CSSs)
(A)	Core of the Core Schemes
1	National Social Assistance Programme
2	Mahatma Gandhi National Rural Employment Guarantee Programme
3	Umbrella Scheme for Development of Scheduled Castes
4	Umbrella Scheme for Development of Scheduled Tribes
5	Umbrella Programme for Development of Minorities
6	Umbrella Scheme for Development of Backward Classes, Differently Abled and other Vulnerable Groups
(B)	Core Schemes
7	Green Revolution (Krishi Unnati Schemes and Rashtriya KrishiVikas Yojana)
8	White Revolution (Animal Husbandry and Dairying)
9	Blue Revolution (Integrated Development of Fisheries)
10	Pradhan Mantri Krishi Sinchai Yojana
a	Har Khet ko Pani
b	Per Drop More Crop
c	Integrated Watershed Development Programme
d	Accelerated Irrigation Benefit and Flood Management Programme
11	Pradhan Mantri Gram Sadak Yojana (PMGSY)
12	Pradhan Mantri Awas Yojana (PMAY)
a	PMAY-Rural
b	PMAY-Urban
13	National Rural Drinking Water Mission
14	Swachh Bharat Mission (SBM)
a	SBM-Rural

	b	SBM-Urban
15		National Health Mission (NHM)
	a	National Rural Health Mission
	b	National Urban Health Mission
	c	Tertiary Care Programmes
	d	Human Resources in Health and Medical Education
	e	National Mission on AYUSH
16		Rashtriya Swasthya Suraksha Yojana (erstwhile RSBY)
17		National Education Mission (NEM)
	a	Sarva Shiksha Abhiyan
	b	Rashtriya Madhyamik Shiksha Abhiyan
	c	Teachers Training and Adult Education
	d	Rashtriya Uchch Shiksha Abhiyan
18		Mid Day Meal Programme
19		Integrated Child Development Services
	a	Anganwadi Services
	b	National Nutrition Mission
	c	Maternity Benefits Programme
	d	Scheme for Adolescent Girls
	e	Integrated Child Protection Scheme
	f	National Creche Scheme
20		Mission for Protection and Empowerment for Women (beti bachao-beti padao, one-stop centre, women helpline, hostels, swadhar greh, gender budgeting etc.)
21		National Livelihood Mission (NLM)
	a	National Rural Livelihood Mission
	b	National Urban Livelihood Mission
22		Jobs and Skill Development
	a	Employment Generation Programmes
	b	Pradhan Mantri Kaushal Vikas Yojna

23		Environment, Forestry and Wildlife (EFWL)
	a	National Mission for a Green India
	b	Integrated Development of Wildlife Habitats
	c	Conservation of Natural Resources and Ecosystems
	d	National River Conservation Programme
24		Urban Rejuvenation Mission (AMRUT and Smart Cities Mission)
25		Modernization of Police Forces (including Security Related Expenditure)
26		Infrastructure Facilities for Judiciary (including Gram Nyayalayas & e-Courts)
(C)		Optional Schemes
27		Border Area Development Programme
28		Shyama Prasad Mukherjee Rurban Mission

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

ANNEX - B
[see Para 2.6(xiii)]



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

OFFICE MEMORANDUM

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

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

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

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

Encl.: As above.

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



Mailing List

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

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

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

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

Background

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

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

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

4. Applicability:

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

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

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

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

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

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

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

5. Payment of Dividend

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

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

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

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

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

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

6. Buyback of shares:

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

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

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

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

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

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

7. Issue of Bonus Shares:

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

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

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

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

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

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

8 Splitting of Shares:

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

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

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

9. Miscellaneous Provisions:

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

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

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

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

No. 24(35)/PF-II/2012
Government of India
Ministry of Finance
Department of Expenditure

ANNEX - C
(see Para 3.1)

North Block, New Delhi.
Dated: 05 August, 2016

OFFICE MEMORANDUM

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

Reference is invited to this Department OM no. 24(35)/PF-II/2012 dated 29th Aug, 2014 regarding the guidelines for formulation, appraisal and approval of Public Funded Plan Schemes and Projects. With the announcement in the Union Budget 2016-17 of doing away with Plan Non-Plan distinction at the end of Twelfth Five Year Plan, it is imperative that a plan non-plan neutral appraisal and approval system is put into place. After a comprehensive review of the extant guidelines in this regard, the revised guidelines placed below will henceforth apply to the formulation, appraisal and approval of public funded schemes and projects, except matters required to be placed before the Cabinet Committee on Security.

2. Schemes are program based cost centres through which the Ministries and Departments spend their budgetary and extra-budgetary resources for delivery of public goods and services to the citizens. They are of two types:

- a) *Central Sector Schemes* are implemented by the Central Ministries/Departments through their designated implementation agencies and funds are routed through the functional heads relevant for the sector.
- b) *Centrally Sponsored Schemes* are implemented within the domain of National Development Agenda identified by the Committee of Chief Ministers constituted by NITI Aayog. They can have both *Central and State Components*. While the former are fully funded by the Central Government and implemented through functional heads like the central sector schemes in para-a above, the latter are routed through the inter-governmental transfer heads 3601/3602. The expenditure on State Components is shared between the Central and State Governments in accordance with the fund sharing pattern approved for the purpose.

3. Projects are best understood by the common-sense usage of the term. They involve one-time expenditure resulting in creation of capital assets, which could yield financial or economic returns or both. Projects may either be approved on stand-alone basis or as individual projects within an approved scheme envelope. They may be executed through budgetary, extra-budgetary resources, or a combination of both.

4. Rationalization: It was found that over the years Ministries/Departments had started operating small and multiple schemes, which spread resources too thinly to realise any meaningful outcomes. In the run up to the Union Budget 2016-17, Schemes were rationalized in consultation with the implementing Ministries/Departments. As per para-113 of the Budget Speech 2016, the number of Central Sector Schemes was brought down to around 300 and the number of Centrally Sponsored Schemes to around 30. However, this exercise is not an end in itself. In reiteration of the standing instructions in this regard and to ensure efficient management of public expenditure at all times, it is directed that henceforth:

- i. No new Scheme or Sub-Scheme will be initiated without the prior "in-principle" approval of the Department of Expenditure. This will, however, not apply to the announcements made in the Budget Speech for any given year.
- ii. The Statement of Budget Estimates should be prepared in accordance with the approved scheme architecture and any deviation in this regard should be *a priori* agreed with the concerned division of the Department of Expenditure.
- iii. Administrative Ministries/Departments should continuously endeavour to merge, restructure or drop existing schemes and sub-schemes that have become redundant or ineffective with the passage of time. For this, the restriction of in-principle approval mentioned in para-(i) above will not apply.
- iv. Department of Expenditure reserves the right to merge, restructure or drop any existing scheme or sub-scheme, in consultation with the Administrative Department concerned, to enhance efficiency and improve economies of scale in the execution of government programs.

5. Formulation: The quality of Scheme or Project Formulation is the key bottleneck leading to poor execution at the implementation stage, including time and cost over-runs, often resulting in a series of revised cost estimates. Additional time and effort spent at the scheme/ project formulation stage can not only save precious resources, but also enhance the overall impact, leading to a qualitative improvement in outcomes.

For all new Schemes, a Concept Paper should be prepared while seeking in-principle approval, holding stakeholder consultations, conduct of pilot studies etc. While submitting proposals for continuation of on-going schemes, a careful rationalization must be done through merger and dropping of redundant schemes. The feedback from the formulation stage should be used for improving the scheme design so that a Detailed Paper can be presented for appraisal at the EFC stage.

Similarly, project preparation should commence with a Feasibility Report, which helps establish the project is techno-economically sound and resources are available to finance the project. It provides a firm basis for starting land acquisition, approval of pre-investment activities, etc. In-principle approval for initiating a project will be granted by the Financial Adviser concerned after examining project feasibility and availability of financial resources.

Generic structure of a Detailed Paper for Schemes/Detailed Project Report for Projects is given at Annex-I. While designing new schemes/sub-schemes, the core principles to be kept in mind are economies of scale, separability of outcomes and sharing of implementation machinery. Schemes which share outcomes and implementation machinery should not be posed as independent schemes, but within a unified umbrella program with carefully designed convergence frameworks.

6. Appraisal: The Institutional framework for appraisal of Schemes and Projects is given at Annex-II. Depending on the level of delegation, the Schemes will be appraised by the Expenditure Finance Committee (EFC) or the Standing Finance Committee (SFC), while Projects will be similarly appraised by the Public Investment Board (PIB) or the Delegated Investment Board (DIB). The step-wise time-lines for appraisal are given at Annex-III. The formats for submitting Schemes and Project Proposals are given at Annex-IVA and Annex-IVB respectively. For Schemes, a Concept/Detailed Paper which outlines the overall scheme

architecture and its main structural elements should be attached. Similarly, for Projects either the Feasibility or the Detailed Project Report should be attached. *The word Scheme is used here in a generic sense.* It includes programs (umbrella schemes), schemes and sub-schemes, which, depending on the need, may be appraised as stand-alone cost centres.

7. New Bodies: No new Company, Autonomous Body, Institution/University or other Special Purpose Vehicle should be set up without the approval of the Cabinet/Committee of the Cabinet, irrespective of the outlay, or any delegation that may have been issued in the past. All such cases would be appraised by the Committee of Establishment Expenditure chaired by the Expenditure Secretary for which separate orders will be issued by the Pers. Division. If setting up of a New Body involves project work, combined CEE/EFC/PIB may be held.

8. Original Cost Estimates: The delegation of powers for appraisal and approval of *Original Cost Estimates (OCE)* is given in the table below.

Scheme//Project Appraisal		Scheme/Project Approval	
Cost (Rs. Cr.)	Appraisal by	Cost (Rs. Cr.)	Approval by
Up to 100	The Financial Adviser	Up to 100	Secretary of the Administrative Department
> 100 & up to 500	SFC/DIB Chaired by Secretary of the Admn. Dept.	>100 & up to 500	Minister-in-charge of the Administrative Department
> 500	EFC/PIB Chaired by the Expenditure Secretary, except departments/ schemes/projects for which special dispensation has been notified by the Competent Authority	> 500 & up to 1000	Minister-in-charge of the Admn. Dept. and Finance Minister, except where special powers have been delegated by the Finance Ministry
		> 1000	Cabinet/ Committee of the Cabinet concerned with the subject

Note: 1. The financial limits above are with reference to the total size of the Scheme/Project being posed for appraisal and includes budgetary support, extra-budgetary resources, external aid, debt/equity/loans, state share, etc.

2. Financial Advisers may refer any financial matter and may also seek participation of the Department of Expenditure in the SFC/DIB meetings, if required. For proposals above Rs. 300 crore such a participation would be mandatory.

3. Delegated powers should be exercised only when the budgetary allocation or medium-term scheme outlay as approved by Department of Expenditure is available.

4. While exercising delegated powers, the Ministries/Departments should also ensure the proposals are subject to rigorous examination in project design and delivery, and careful attention should be paid to recurring liabilities and fund availability after adjustment of the committed liabilities.

5. For appraisal and approval of PPP projects separate orders issued by the Department of Economic Affairs will apply.

9. Revised Cost Estimates: Any Increase in costs due to statutory levies, exchange rate variation, price escalation within the approved time cycle and/or increase in costs up to 20 percent due to any other reason, are covered by the approval of the original cost estimates. Any increase in this regard would be approved by the Secretary of the Administrative Department concerned with the concurrence of the Financial Adviser.

Any increase in costs beyond 20 percent of the firmed-up cost estimates due to time overrun, change in scope, under-estimation, etc. (excluding increase in costs due to statutory levies, exchange rate variation and price escalation within the approved time cycle) should first be placed before a Revised Cost Committee chaired by the Financial Adviser (consisting of the Joint Secretary in-charge of the program division and representative of the Chief Adviser Cost as members) to identify the specific reasons behind such increase, identify lapses, if any, and suggest remedial measures for the same. The recommendations of the Revised Cost Committee should be placed for fresh appraisal and approval before the competent authority as per the extant delegation of powers (It may be noted that a firmed-up cost estimate here means a cost estimate which has been through the full appraisal and approval procedure as per the extant delegation of powers).

10. Pre-Investment Activities include preparation of Feasibility Reports, Detailed Project Reports; Pilot Experiments/Studies for Schemes; Survey/Investigation required for large projects; payment for land acquisition in accordance with the orders of a competent authority under the law; construction of boundary wall, access roads, minor bridges/culverts, water-power lines, site offices, temporary accommodation, etc. at the project site; preparation of environment management plans, forestry and wildlife clearances; compensatory afforestation, payment for conversion of forest land to non-forest purposes, etc.

Pre-investment activities up to Rs. 100 crore (including budgetary and extra-budgetary resources) may be approved by the Secretary of the Administrative Department with the concurrence of the Financial Adviser concerned provided financial resources are available and in-principle approval has been obtained, wherever necessary. For pre-investment activities above Rs. 100 crore, the prescribed appraisal and approval procedure should be followed. When firmed-up cost estimates are put up for approval, the expenditure on pre-investment activities should be included in the final cost estimates for the competent authority to get a full picture of the total resources required for the scheme or the project to be implemented.

11. Medium Term Outlay: It has been stated in para-110 of the Budget Speech 2016 that every scheme should have a *sunset date* and an *outcome* review. In the past, every scheme was revisited at the end of each plan period. After the Twelfth Five Year Plan, the medium term framework for schemes and their sunset dates will become coterminous with the Finance Commission Cycles, the first such one being the remaining Fourteenth Finance Commission (FFC) period ending March, 2020. This is necessary because fixation of medium term scheme outlay needs a clarity over flow of resources, which is likely to be available to both Central and State Governments over the Finance Commission periods.

Accordingly, it is directed that at the end of the Twelfth Plan period all Ministries/ Departments should undertake an outcome review and re-submit their Schemes for appraisal and approval, unless the scheme has already been made coterminous with the FFC period. The Department of Expenditure will, on its part, communicate, in consultation with the Budget Division, the outlays for both Central Sector and Centrally Sponsored

Schemes over the remaining FFC period. The same process will, *mutatis mutandis*, apply to the subsequent Finance Commission Cycles.

12. Outcomes and Evaluation: Finance Secretary vide D.O. 66(01)/PF.II/2015 Dated 18th May 2016. (Annex-V) has directed all Ministries/Department to prepare an output-outcome framework for each Central Sector and Centrally Sponsored Scheme with the approval of CEO NITI Aayog. Measurable outcomes, which deal with the quality aspect of schemes and programs, need to be defined over the relevant medium term framework, while physical and financial outputs need to be targeted on year-to-year basis in such a manner that it aggregates to achieve the measurable outcomes over the medium term. NITI Aayog, while approving the output-outcome framework, will kick-start a third party evaluation process for both Central Sector and Centrally Sponsored Schemes. Extension of Schemes from one Finance Commission Cycle to another would be contingent on the result of such an evaluation exercise.

13. Repeal: The following OM's of Department of Expenditure, and linked circulars of other Departments, including the erstwhile Planning Commission, are hereby superseded:

- OM No. 24(35)/PF-II/2012 Dated 29th August, 2014
- OM No. 1(1)/PF-II/2011 Dated 31st March, 2014
- OM No. 1(3) PF-II/2001 Dated 1st April, 2010
- OM No. 1(3)/PF-II/2001 Dated 15th November, 2007
- OM No. 1(2)/PF-II/2003 Dated 7th May, 2003
- OM No. 1(3)/PF-II/2001 Dated 18th February, 2002
- OM No. 1(8)/PF-II/1998 Dated 30th October, 1998
- OM No. 1(6)/PF-II/1991 Dated 24th August, 1992
- OM No. 1(4)/PF-II/1984 Dated 25th August, 1984

The concerned Departments may, however, reissue their linked circulars in consultation with the Department of Expenditure after suitably realigning it with the new circular.

This issues with the approval of the Finance Minister and will come into effect with immediate effect.



(Arunish Chawla)

Joint Secretary to the Government of India

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

GENERIC STRUCTURE OF A DETAILED PAPER/DETAILED PROJECT REPORT

(i) Context/Background: This section should provide a brief description of the sector/sub-sector as well as the national strategy and policy framework. This section should also provide a general description of the scheme/project being posed for appraisal.

(ii) Problems to be addressed: This section should elaborate the problem to be addressed through the project/scheme at the local/regional/national level. Evidence regarding the nature and magnitude of the problems should be presented, supported by baseline data/survey/ reports etc.

(iii) Aims and Objectives: This section should indicate the development objectives proposed to be achieved, ranked in order of importance. The outputs/deliverables expected for each development objective should be spelt out clearly.

(iv) Strategy: This section should present an analysis of alternative strategies available to achieve the development objectives. Reasons for selecting the proposed strategy should be brought out. Basis for prioritization of locations should be indicated (wherever relevant). Opportunities for leveraging government funds through public-private partnership or savings through outsourcing must be explored. This section should also provide a description of the ongoing initiatives, and the manner in which duplication can be avoided and synergy created with the proposed scheme/project.

(v) Target Beneficiaries: There should be clear identification of target beneficiaries. Stakeholder analysis should be undertaken, including consultation with stakeholders at the time of scheme/project formulation. Options regarding cost sharing and beneficiary participation should be explored and incorporated in the project. Impact of the project on weaker sections of society, positive or negative, should be assessed and remedial steps suggested in case of any adverse impact.

(vi) Legal Framework: This section should present the legal framework, if relevant, within which the scheme/project will be implemented, as well as the strengths and weaknesses of the legal framework in so far as it impacts on achievement of stated objectives.

(vii) Environmental Impact: Environmental Impact Assessment should be undertaken, wherever required, and measures identified to mitigate the adverse impact, if any. Issues relating to land acquisition, diversion of forest land, wildlife clearances, rehabilitation and resettlement should be addressed in this section.

(viii) Technology: This section should elaborate on the technology choices, if any; evaluation of the technology options, as well as the basis for choice of technology for the proposed project.

(ix) Management: Responsibilities of different agencies for project management or scheme implementation should be elaborated. The organization structure at various levels, human resource requirements, as well as monitoring arrangements should be clearly spelt out.

(x) Finance: This section should focus on the cost estimates, budget for the scheme/project, means of financing and phasing of expenditure. Options for cost sharing and cost recovery (user charges) should be explored. Infrastructure projects may be assessed on the basis of the cost and tenor of the debt. Issues relating to project sustainability, including stakeholder commitment, operation-maintenance of assets after project completion and other related issues should also be addressed in this section.

(xi) Time Frame: This section should indicate the proposed *zero* date for commencement and also provide a PERT/CPM chart, wherever relevant.

(xii) Cost Benefit Analysis: Financial and economic cost-benefit analysis of the project should be undertaken wherever such returns are quantifiable. Such an analysis should generally be possible for infrastructure projects, but may not always be feasible for public goods and social sector projects. Even in the case of latter, the project should be taken up for appraisal before the PIB and some measurable outcomes/deliverables suitably defined.

(xiii) Risk Analysis: This section should focus on identification and assessment of implementation risks and how these are proposed to be mitigated. Risk analysis could include legal/contractual risks, environmental risks, revenue risks, project management risks, regulatory risks, etc.

(xiv) Outcomes: Success criteria to assess whether the development objectives have been achieved should be spelt out in measurable terms. Base-line data should be available against which success of the project will be assessed at the end of the project (impact assessment). Similarly, it is essential that base-line surveys be undertaken in case of large, beneficiary-oriented schemes. Success criterion for scheme deliverables/outcomes should also be specified in measurable terms to assess achievement against proximate goals.

(xv) Evaluation: Evaluation arrangements for the scheme/project, whether concurrent, mid-term or post-project should be clearly spelt out. It may be noted that continuation of schemes from one period to another will not be permissible without a third-party evaluation.

Last but not the least, a self-contained **Executive Summary** should be placed at the beginning of the document. *In cases where only a Concept Paper or Feasibility Report is attached to the EFC/PIB proposal, it should cover the main points mentioned in the generic structure above.*

Institutional Arrangement for Appraisal of Schemes and Projects

Expenditure Finance Committee (EFC)	
Expenditure Secretary	Chairperson
Secretary of the Administrative Ministry/Department	Member
Financial Advisor of the Administrative Ministry/Department	Member
Adviser, PAMD, NITI Aayog	Member
Representative of Budget Division	Member
Representatives of concerned Ministries/Agencies	Member
Joint Secretary, Department of Expenditure	Member-Secretary
<i>For appraisal of schemes of scientific nature, Scientific Adviser may be invited as Member.</i>	
Standing Finance Committee (SFC)	
Secretary of the Administrative Ministry/Department	Chairperson
Joint Secretary in Charge of the Subject Division	Member
Representative of NITI Aayog	Member
Financial Advisor of the Administrative Ministry/Department	Member-Secretary
<i>Representative of Department of Expenditure and any other Ministry/Department that the Secretary/Financial Advisor may suggest may be invited as per requirement.</i>	
Public Investment Board (PIB)	
Expenditure Secretary	Chairperson
Secretary of the Administrative Ministry/Department	Member
Financial Advisor of the Administrative Ministry/Department	Member
Adviser, PAMD, NITI Aayog	Member
Representative of Budget Division	Member
Representatives of concerned Ministries/Agencies	Member
Joint Secretary, Department of Expenditure	Member-Secretary
<i>For appraisal of scientific projects, Scientific Adviser may be invited as Member.</i>	
Delegated Investment Board (DIB)	
Secretary of the Administrative Ministry/Department	Chairperson
Joint Secretary in Charge of the Subject Division	Member
Representative of NITI Aayog	Member
Financial Advisor of the Administrative Ministry/Department	Member-Secretary
<i>Representative of Department of Expenditure and any other Ministry/Department that the Secretary/Financial Advisor may suggest may be invited as per requirement.</i>	

Time Frame for Appraisal and Approval of Schemes and Projects

The scheme/project cycle would commence with the submission of a Concept Paper/ Feasibility Report by the Administrative Ministry/ Department.

(i)	Decision on "in principle" approval, if required	2 weeks
(ii)	Preparation of a Detailed Paper/Detailed Project Report by the Administrative Ministry/ Department and circulating the same along with draft EFC/PIB Memo.	The time limit will vary depending on the nature of scheme and project. This is an internal matter of the Administrative Ministry/ Department concerned.
(iii)	Appraisal Note and Comments to be offered on the DP/DPR and draft EFC/PIB memo by Department of Expenditure, NITI Aayog and concerned Ministries/Agencies.	4 weeks
(iv)	Preparation of final EFC/PIB Memo based on comments received, and circulating the same for Appraisal and Approval	2 weeks
(v)	Fixing the date of EFC/PIB meeting after receiving the final EFC/PIB Memo	1 week
(vi)	Issue of minutes of EFC/PIB after the meeting has been held	1 week
(vii)	On-file approval of Administrative Minister and Finance Minister	2 weeks
(viii)	Submission for approval of the Cabinet/ Committee of the Cabinet (for proposals above Rs. 1,000 crore)	2 weeks

Note: *Wherever the recommended time frame is not adhered to any stage, the concerned organization should work out an appropriate trigger mechanism to take the matter to the next higher level for timely decision making.*

FORMAT FOR EFC/SFC MEMORANDUM FOR APPRAISAL OF SCHEMES**1. Scheme Outline**

- 1.1 Title of the Scheme.
- 1.2 Sponsoring Agency (Ministry/ Department/Autonomous Body or Undertaking)
- 1.3 Total Cost of the proposed Scheme
- 1.4 Proposed duration of the Scheme
- 1.5 Nature of the Scheme: Central Sector Scheme/ Centrally Sponsored Scheme
- 1.6 For Central Sector Schemes, sub-schemes/components, if any, may be mentioned. For Centrally Sponsored Schemes, central and state components, if any, may be mentioned.
- 1.7 Whether a New or a Continuing Scheme? In case of a Continuing Scheme, whether the old scheme was evaluated and what were the main findings?
- 1.8 Whether in-principle approval is required? If yes, has it been obtained?
- 1.9 Whether a Concept Paper or a Detailed Paper has been prepared and stakeholders consulted? In case of new Centrally Sponsored Schemes, whether the State Governments have been consulted?
- 1.10 Which existing schemes/sub-schemes are being dropped, merged or rationalized?
- 1.11 Is there an overlap with an existing scheme/sub-scheme? If so, how duplication of effort and wastage of resources are being avoided?
- 1.12 In case of an umbrella scheme (program) give the details of schemes and sub-schemes under it along with the proposed outlay component-wise.

Note: It may kindly be noted that the word scheme here is used in a generic sense. It includes programs, schemes and sub-schemes, which, depending on need, can be appraised and approved as stand-alone cost centers.

2. Outcomes and Deliverables

- 2.1 Stated aims and objectives of the Scheme
- 2.2 Indicate year-wise outputs/deliverables in a tabular form.

Components	Year 1		Year 2 & so on		Total	
	Physical	Financial	Physical	Financial	Physical	Financial
1,2,3 & so on						

- 2.3 Indicate Outcomes of the Scheme in the form of measurable indicators which can be used to evaluate the proposal periodically. Baseline data or survey against which such outcomes should be benchmarked should also be mentioned.
- 2.4 Indicate other schemes/sub-schemes being undertaken by Ministries/Departments which have significant outcome overlap with the proposed scheme. What convergence framework have been evolved to consolidate outcomes and save public resources?

3. Target Beneficiaries

- 3.1 If the scheme is specific to any location, area and segment of population, please give the details and basis for selection.
- 3.2 Please bring out specific interventions directed in favour of social groups, namely SC, ST, differently abled, minorities and other vulnerable groups.
- 3.3 If the scheme has any gender balance aspects or components specifically directed at welfare of women, please bring them out clearly?
- 3.3 Please bring out special interventions, if any, in North East, Himalayan, LWE, Island territories and other backward areas.
- 3.4 In case of beneficiary oriented schemes, indicate the mechanism for identification of target beneficiaries and the linkage with Aadhaar/UID numbers.
- 3.5 Wherever possible, the mode of delivery should involve the Panchayati Raj Institutions and Urban Local Bodies. Where this is intended, the preparedness and ability of the local bodies for executing the proposal may also be examined.

4 Cost Analysis

- 4.1 Cost estimates for the scheme duration: both year-wise, component-wise segregated into non-recurring and recurring expenses.
- 4.2 The basis of these cost estimates along with the reference dates for normative costing.
- 4.4 In case pre-investment activities or pilot studies are being carried out, how much has been spent on these?
- 4.5 In case the scheme involves payout of subsidy, the year wise and component wise expected outgo may be indicated.
- 4.3 In case the land is to be acquired, the details of cost of land and cost of rehabilitation/resettlement, if any.
- 4.6 In case committed liabilities are created, who will or has agreed to bear the legacy burden? In case assets are created, arrangements for their maintenance and upkeep?

5. Scheme Financing

- 5.1 Indicate the sources of finance for the Scheme: budgetary support, extra-budgetary sources, external aid, state share, etc.
- 5.2 If external sources are intended, the sponsoring agency may indicate, as also whether such funds have been tied up?
- 5.3 Indicate the component of the costs that will be shared by the State Governments, local bodies, user beneficiaries or private parties?

6. Approvals and Clearances

Requirement of mandatory approvals and clearances from various local, state and national bodies and their availability may be indicated in a tabular form (land acquisition, environment, forestry, wildlife etc.)

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

7. Human Resources

- 7.1 Indicate the administrative structure for implementing the Scheme. 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 Please indicate the monitoring framework for the Scheme and the arrangements for statutory and social audit (if any).
- 8.2 Please indicate the arrangement for third party/independent evaluation? Please note that evaluation is necessary for extension of scheme from one period to another.
9. **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 Concept/Detailed Paper outlining the main elements and overall architecture of the proposed Scheme.

FORMAT FOR PIB/DIB MEMORANDUM FOR APPRAISAL OF PROJECTS**1. Project Outline**

- 1.1 Title of the Project
- 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 Estimates, whether the meeting of Revised Cost Committee has been held and its recommendations suitably 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?

2. Outcomes and Deliverables

- 2.1 Stated aims and objectives of the Project
- 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 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 estimates 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 Estimates, a variation analysis along with the Report of the Revised Cost Committee needs to be attached.

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 returns, 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 proposals 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.*

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: Departmental/Item-rate/Turnkey/EPC/Public-Private Partnership, etc.
- 8.3 Please indicate timelines of 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?

9. **Comments** of the Financial Advisor, NITI Aayog, Department of Expenditure and other Ministries/Departments may be summarized in tabular form along with how they have been 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.

Ashok Lavasa
Finance Secretary

Government of India
Ministry of Finance
Department of Expenditure

D.O.No.66(01)/PF.II/2015

18th May 2016

Dear Secretary,

Following rationalization of schemes in the 2016-17 BE, instructions were issued for preparation of outcome budgets with the approval of CEO, NITI Aayog. However, due to paucity of time outcome budget for 2016-17 was submitted in the old format with the understanding that follow up action will be taken soon thereafter.

2. It is again reiterated that outcomes need to be defined for both Central Sector Schemes and Centrally Sponsored Schemes. The following action needs to be taken in this regard:

- a) Measurable Outcomes need to be defined for each scheme over the medium term, that is going forward up to the year 2019-20 (the end of Fourteenth Finance Commission period).
- b) On the financial side, the budgetary allocation for 2016-17 may also be normatively projected going forward up to the year 2019-20 (assuming a normative increase of 5-10% every year).
- c) Year to year physical outputs, consistent with the financial resources projected above, need to be worked out in a manner that is not out of line with the measurable outcomes as defined in para (a) above.
- d) The output-outcome framework may be got approved from CEO, NITI Aayog by the end of the first quarter i.e. 30 June 2016.
- e) An evaluation framework will also be designed for each scheme based on this exercise. Continuation of any scheme beyond the Fourteenth Finance Commission period will be contingent on the result of such evaluation conducted by NITI Aayog.

3. I would request you to carefully identify the outcome parameters that would be true indicators of the desired outcome. This may be given top priority as the forthcoming RE/BE and outcome budgets will be based on this exercise.

With regards,

Yours sincerely,
Sd/-
 (Ashok Lavasa)

Secretary to the Govt. of India as per list attached.

Copy to: CEO, NITI Aayog



सत्यमेव जयते

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 : 23rd August, 2018

Dear Secretary,

As you may be aware, the Government of India is proactively working towards women's empowerment and gender equality through its various commitments at the National and International levels. The Ministry of Women and Child Development as the Nodal Ministry has adopted Gender Budgeting as a powerful tool for gender mainstreaming so as to ensure that the benefits of development reach women as much as men. The purpose of gender budgeting is to monitor planning and policies from a gender perspective, as a means to mainstreaming women's concerns. Similarly, Child Budgeting aims at ensuring budgets for children are prioritised according to their needs. As children are a constituency whose voice is often unheard, prioritising for their needs and earmarking budgets accordingly, is critical.

2. The Department of Economic Affairs, Ministry of Finance, through its D.O.F.No.1(29)-B(AC)/2004 dated 24th December 2004 instructed every Ministry/Department to establish a Gender Budget Cell (GBC). Gender Budget Cells aim at influencing and effecting a change in the Ministry's policies, programmes in a way that could tackle gender imbalances and promote gender equality through the implementation of various Gender Responsive Budgeting initiatives.

3. Women and children constitute 70% of the total population in India, hence it is necessary to carry forward the concerns for women and children through gender budgeting. I am happy to note that various Ministries and Departments have made great efforts towards gender budgeting initiatives. To further collaborate with your Ministry/Department, I wish to bring your attention to three major areas we would like to request your Ministry to address, are given as follows:

i. Re-constitution and strengthening of the Gender Budget Cell as Gender and Child Budget Cell:

A Gender and Child Budget Cell may be set up with the intention of implementing and committing to various Gender and Child Responsive Budgeting initiatives with the objective of influencing the Ministry's policies/programmes to promote gender equality and child development so as to ensure that budgets are allocated and managed accordingly.

ii. Reporting on Gender and Child Budget Statements 13 and 12 respectively:

The Gender Budget Statement (Statement 13) is an important tool for monitoring allocations towards women specific programmes which is requested as part

of the Budget Call Circular and is published alongside the Expenditure Budget Vol. 1 by Department of Expenditure. It is a reporting mechanism of Gender Budgeting to review the programmes of Ministries/Departments from a gender lens. It is requested that all schemes with a women component may be reported on the Gender Budget Statement. The same is requested for Child Budgets under Statement 12.

iii. **Appointing a Nodal Officer for Gender and Child Budgeting in your Ministry/Department**

In order to maintain the overall focus of the Ministry towards a gender perspective, it is requested to kindly nominate a Nodal Officer not below the rank of Joint Secretary from your Ministry/Department for the purpose of gender and child budgeting. Kindly forward the contact details to ashok.jaiswal@nic.in with a copy to mwcdgenderbudgeting@gmail.com. The capacity building efforts for the nominated Nodal Officer may be sought from the Ministry of Women and Child Development.

4. I hope our joint efforts will provide for a conducive environment for the empowerment of women and children in the country and ensure inclusive growth for all.

With regards,

Yours sincerely,



(Rakesh Srivastava)

Secretary of all Ministries/Departments of Government of India.

12/0/85

Annex E

F.No.1/1/2016-E.III(A)
 Government of India
 Ministry of Finance
 Department of Expenditure

New Delhi, 13th Sept. 2017**Office Memorandum**

Subject: Pay revision of employees of Quasi-Government Organizations, Autonomous Organizations, Statutory Bodies etc. set up by and funded/controlled by the Central Government - Guidelines regarding.

(see Para 2.15)

The employees working in the Quasi-Government Organizations, Autonomous Organizations, Statutory Bodies etc. set up and funded/controlled by the Central Government, are not Central Government employees and, therefore, the benefits implemented by Central Government in respect of Central Government employees as part of their service conditions, are not directly applicable to the employees working in such autonomous organizations. The application of such benefits as given to Central Government employees in respect of employees of such autonomous organizations as well as the manner and conditions governing such application, including sharing of the additional financial implications arising thereon, requires specific approval of the Central Government. The autonomous organizations are expected to manage their affairs in such a fashion that their dependence on Central Government for financial support to meet the extra financial implications is minimal, as such autonomous organizations are expected to be financially self-sufficient so as not to cause any extra burden on the Central Exchequer.

2. In the above background, the question of extension of the revised pay scales in terms of the CCS (RP) Rules, 2016 as notified on 25.7.2016 in respect of Central Government employees based on the recommendations of the 7th Central Pay Commission, to the employees of the Quasi-Government Organizations, Autonomous Organizations, Statutory Bodies, etc., set up and funded/controlled by the Central Government, where pattern of emolument structure, i.e. pay scales and allowances, in particular Dearness Allowance, House Rent Allowance and Transport Allowance, are identical to those in case of the Central Government employees, has been considered by the Government and it has been decided that the revised pay scales as per the Pay Matrix, as contained in Part-A of the Schedule of the CCS(RP) Rules, 2016 as well as the principle of pay fixation as contained in the said rules, may be extended to the employees of such organizations, subject to the following stipulations:-



- (i) The conditions of service of employees of these organizations, especially those relating to hours of work, payment of OTA etc. are exactly similar to those in case of the Central Government employees,
- (ii) The revised pay structure shall be admissible to those employees who opt for the same in accordance with the extant Rules.
- (iii) Deductions on account of Provident Fund, Contributory Provident Fund or National Pension System, as may be applicable, will have to be made on the basis of the revised pay w.e.f. the date an employee opts to elect the revised pay structure.

3. The revised pay scales contained in Parts B & Part C of the Schedule of the CCS(RP) Rules, 2016, shall not be automatically applicable to the employees of Autonomous Organizations. The concerned Administrative Ministry shall consider such cases keeping in view whether these pay scales are justified for the category of staff of Autonomous Organizations based on functional considerations, recruitment qualifications, as well as the applicable pre-revised pay scales. Based on such an examination by the concerned Administrative Ministry, appropriate proposals, if justified, would be submitted to the Ministry of Finance, Department of Expenditure, through their Integrated Finance.

4. In case of those categories of employees whose pattern of emoluments structure, i.e., pay scales and allowances and conditions of service are not similar to those of the Central Government employees, a separate 'Group of Officers' in respect of each of the Autonomous Bodies may be constituted in the respective Ministry/Department. The Financial Adviser of the respective Ministry/Department will represent the Ministry of Finance on this Group. The Group would examine the proposals for revision of pay scales etc. taking into account the views, if any, expressed by the staff representatives of the concerned organizations. It would be necessary to ensure that the final package of benefits proposed to be extended to the employees of these Autonomous Organizations etc. is not more beneficial than that admissible to the corresponding categories of the Central Government employees. The final package recommended by the 'Group of Officers' will require the concurrence of the Ministry of Finance.

5. In regard to the additional financial impact arising out of the implementation of the revised pay scales, as provided above, the following parameters shall be kept in view:-

- (i) In respect of those Autonomous Organizations, which have not been depending upon the Government Grants for their operations or for meeting the cost of salary, including those autonomous organisations which are in a position to meet the additional financial impact from their own internal resources, the additional financial impact shall be met by the concerned autonomous organizations without any financial

support whatsoever from the Government. No financial support shall be given by the Central Government in such cases.

- (ii) In respect of the other Autonomous Organizations, which are not in a position to meet the additional financial impact, either fully or partly, on account of the implementation of the revised pay scales, the concerned autonomous organization will take up the proposals with the Financial Advisers of the respective Administrative Ministry/Department, bringing out the extent to which the additional cost could be met internally, the shortfall to be made up and the reasons for the shortfall. While giving concurrence to the implementation of the revised pay scales, the Financial Advisers shall ensure that the extent of Government support is kept at the minimum, and in no case the Government support shall be more than 70% (seventy percent) of the additional financial impact.
- (iii) In respect of Autonomous organisations set up under a specific Act of Parliament, not generating adequate internal resources to meet the additional financial impact, the extent of Government support may be more than 70% of the additional impact, provided in the opinion of the concerned Financial Adviser the nature of functions and the fund position of the organisations so warrant.
- (iv) The mode of payment of arrears, as laid down in Rule 14 of the CCS(RP) Rules, 2016 shall be followed, subject to the overall financial impact and the capacity of the concerned autonomous organization to absorb the cost without putting any avoidable burden on the Governments finances, provided the conditions mentioned above are met.

6. The Central Government has not taken any decision so far in regard to various allowances based on the 7th Central Pay Commission in respect of Central Government employees and, therefore, until further orders the existing allowances in the autonomous organizations shall continue to be admissible as per the existing terms and conditions, irrespective of the revised pay scales having been adopted.



(Amar Nath Singh)
Director

To,

All Ministries/Departments of the Government of India, as per the standard mailing list.

All Financial Advisers (By name)

F.No.7(1)/B(D)/2006
Ministry of Finance
Department of Economic Affairs
{Budget Division}

Annex-F
 (see Para 3.6)

New Delhi, 22nd July, 2015.

Office Memorandum

Subject: Public Account Committee (14th Lok Sabha) -Recommendation in Para No. 14 contained in Report No 17- Large-scale Unspent provisions- regarding.

The undersigned is directed to refer to this Department's OM No.7(6)-B(R)/2001 dated 20th July, 2001 issued in the context of the Public Accounts Committee (13th Lok Sabha) in para 13.1 in their 16th Report, taking adverse note of the large scale unspent provisions of Rs.44,231.22 crore in the Grants/Appropriations operated by the Civil Ministries/Departments during the year 1996-97 and recommendation thereon (copy enclosed). Further to that Report the PAC of 14th Lok Sabha has inter-alia recommended in para 14 of 17th Report that the Ministry of Finance, being the nodal Ministry should impress upon all the Ministries/Departments to make a thorough study of the cases where large scale (Rs.100 crore or more) unspent provisions have occurred and lay down appropriate guidelines for being followed by them in this regard.

2, In this context, attention is invited to Department of Expenditure's OM No. F.No. 5(6)/L&C/2006 dated 1st June 2006 regarding updated Scheme of Integrated Financial Adviser'. Para 9 (i) of the above mentioned OM enjoins upon Financial Advisors with the assistance of CCAs/CAs the responsibility of bringing in more analytical inputs" into the budget formulation process to ensure better inter-se programme/prioritization and allocation within budget ceilings based on expenditure profiles of each programme, assessment of outcomes and current status of projects. Such analysis is envisaged to ensure a more realistic and efficient deployment of resources, reduce the reliance on supplementaries and help significantly control injudicious formulation of budget estimates/utilization of funds where "large savings'/unspent provisions can be reduced if not altogether avoided. Further in order to efficiently re-deploy the savings anticipated to occur in the financial year, the Financial Advisers are required to comply with the provisions in Rule 56 of the General Financial Rules 2005 for surrendering the savings to Government in time as per the dates prescribed by the Ministry of Finance.

3. It is expected that earlier instructions of this Ministry on the need for the individual Departments to put in place effective mechanism for realistically assessing "their requirement of funds in a way that would ward off the occurrence of unwarranted surrender of savings at a later date, may have been implemented by Departments/ Ministries concerned. The Public Accounts Committee" (PAC) in Para 14 of the 17th Report relating to Union Government Appropriation Accounts (Civil) 1996-97 has observed that "large scale unspent provisions under Grants/Appropriations by the civil Ministries/ Departments have become an almost recurring feature and the position is still to improve. The Committee are inclined to conclude that the concerned Ministries/Departments have not made any serious attempts to apply effective corrective measures in accordance with the Committee's recommendations". Therefore, in compliance with the recommendation made by the PAC in this regard, the Financial Advisers are requested to carry out a thorough study of the cases/schemes where large-scale unspent provisions have occurred and take the following appropriate action so as to avoid recurrence of large-scale unspent provisions in their respective Demands for Grants:

- (i) Budget Estimates and Revised Estimates shall be prepared with reference to the measurable/monitorable commitments made in the Outcome Budget and fiscal discipline enforced in implementation of programmes/projects to ensure 'value for money';

- (ii) Ministries/Departments may)' review the expenditure profile of each major schemes/ programmes at regular intervals and apply the result of such analysis at the time of initial budget formulation so that a more realistic estimation of expenditure is made;
 - (iii) Ministries/Departments may, after carrying out such review, intimate this Ministry at the time of finalization of Revised Estimates of the current year the possible savings in their Grant for re• deployment of resources to other priority sectors;
 - (iv) In case any savings are identified even after finalization of Revised Estimates of the year," surrender of such savings may be intimated to this Ministry immediately;
4. All Ministries/Departments are requested to note the above instructions for strict compliance.


 (Dr. Rajat Bhargava)
 Joint Secretary (Budget)
 Tele:23093183

To,

1. All the Ministries/Departments (as per the standard list).
2. All Secretaries to the Government of India.
3. Financial Advisers of the all Ministries/Departments.

Copy also to:

- (i) All Under Secretaries/Deputy Directors in the Budget Division.
- (ii) All Section Officers in Budget Division.

No. 7(1)/E.Coord./2014
Government of India
Ministry of Finance
Department of Expenditure

New Delhi, 29/10 North Block,
October, 2014

OFFICE MEMORANDUM

Subject: Expenditure Management – Economy Measures and Rationalisation of Expenditure.

Ministry of Finance, Department of Expenditure has been issuing austerity instructions from time to time with a view to containing non-developmental expenditure and releasing of additional resources for priority schemes. The last set of instructions was issued on 18th September 2013 after passing of the Union Budget. Such measures are intended at promoting fiscal discipline, without restricting the operational efficiency of the Government. In the context of the current fiscal situation, there is a need to continue to rationalise expenditure and optimize available resources. With this objective, the following measures for fiscal prudence and economy will come into immediate effect:-

2.1 Cut in Non-Plan expenditure:

For the year 2014-15, every Ministry / Department shall effect a mandatory 10% cut in non-Plan expenditure excluding interest payment, repayment of debt, Defence capital, salaries, pension and Finance Commission grants to the States. No re-appropriation of funds to augment the Non-Plan heads of expenditure on which cuts have been imposed shall be allowed during the current fiscal year.

2.2 **Seminars and Conferences:**

- (i) Utmost economy shall be observed in organizing conferences/ Seminars/workshops. Only such conferences, workshops, seminars, etc. which are absolutely essential, should be held wherein also a 10% cut on budgetary allocations (whether Plan or Non-Plan) shall be effected.
- (ii) Holding of exhibitions/fairs/seminars/conferences abroad is strongly discouraged except in the case of exhibitions for trade promotion.
- (iii) There will be a ban on holding of meetings and conferences at five star hotels except in case of bilateral/multilateral official engagements to be held at the level of Minister-in-Charge or Administrative Secretary, with foreign Governments or international bodies of which India is a Member. The Administrative Secretaries are advised to exercise utmost discretion in holding such meetings in 5-Star hotels keeping in mind the need to observe utmost economy in expenditure.

2.3 **Purchase of vehicles:**

Purchase of new vehicles to meet the operational requirement of Defence Forces, Central Paramilitary Forces & security related organizations are permitted. Ban on purchase of other vehicles (including staff cars) will continue except against condemnation.

2.4 Domestic and International Travel:

- (i) Travel expenditure {both Domestic Travel Expenses (DTE) and Foreign Travel Expenses(FTE)} should be regulated so as to ensure that each Ministry remains within the allocated budget for the same after taking into account the mandatory 10% cut under DTE/FTE (Plan as well as Non-Plan). Re-appropriation/ augmentation proposals on this account would not be approved.
- (ii) While officers are entitled to various classes of air travel depending on seniority, utmost economy would need to be observed while exercising the choice keeping the limitations of budget in mind. However, **there would be no bookings in First Class."**
- (iii) Facility of Video Conferencing may be used effectively. All extant instructions on foreign travel may be scrupulously followed.
- (iv) In all cases of air travel the lowest air fare tickets available for entitled class are to be purchased/ procured. No companion free ticket on domestic/ international travel is to be availed of.

2.5 Creation of Posts

- (i) There will be a ban on creation of Plan and Non-Plan posts.
- (ii) Posts that have remained vacant for more than a year are not to be revived except under very rare and unavoidable circumstances and after seeking clearance of Department of Expenditure.

3. **Observance of discipline in fiscal transfers to States, Public Sector Undertakings and Autonomous Bodies at Central/ State/Local level:**

3.1 Release of Grant-in-aid shall be strictly as per provisions contained in GFRs and in Department of Expenditure's OM No.7(1)/E.Coord/2012 dated 14.11.2012.

3.2 Ministries/Departments shall not transfer funds under any Plan schemes in relaxation of conditions attached to such transfers (such as matching funding).

3.3 The State Governments are required to furnish monthly returns of Plan expenditure – Central, Centrally Sponsored or State Plan – to respective Ministries/Departments along with a report on amounts outstanding in their Public Account in respect of Central and Centrally Sponsored Schemes. This requirement may be scrupulously enforced.

3.4 The Chief Controller of Accounts must ensure compliance with the above as part of pre-payment scrutiny.

4. **Balanced Pace of Expenditure:**

4.1 As per extant instructions, not more than one-third (33%) of the Budget Estimates may be spent in the last quarter of the financial year. Besides, the stipulation that during the month of March the expenditure should be limited to 15% of the Budget Estimates is reiterated. It may be emphasized here that the restriction of 33% and 15% expenditure ceiling is to be enforced both scheme-wise as well as for the Demands for Grant as a whole, subject to RE ceilings. Ministries/ Departments which are covered by the Monthly Expenditure Plan (MEP) may ensure that the MEP is followed strictly.

4.2 It is also considered desirable that in the last month of the year payments may be made only for the goods and services actually procured and for reimbursement of expenditure already incurred. Hence, no amount should be released in advance (in the last month) with the exception of the following:

- (i) Advance payments to contractors under terms of duly executed contracts so that Government would not renege on its legal or contractual obligations.
- (ii) Any loans or advances to Government servants etc. or private individuals as a measure of relief and rehabilitation as per service conditions or on compassionate grounds.
- (iii) Any other exceptional case with the approval of the Financial Advisor. However, a list of such cases may be sent by the FA to the Department of Expenditure by 30th April of the following year for information.


4.3 Rush of expenditure on procurement should be avoided during the last quarter of the fiscal year and in particular the last month of the year so as to ensure that all procedures are complied with and there is no infructuous or wasteful expenditure. FAs are advised to specially monitor this aspect during their reviews.

5. No fresh financial commitments should be made on items which are not provided for in the budget approved by the Parliament.

6. These instructions would also be applicable to autonomous bodies funded by Government of India.

7. Compliance

Secretaries of the Ministries / Departments, being the Chief Accounting Authorities as per Rule 64 of GFR, shall be fully charged with the responsibility of ensuring compliance of the measures outlined above. Financial Advisors shall assist the respective Departments in securing compliance with these measures and also submit an overall report to the Minister-in-Charge and to the Ministry of Finance on a quarterly basis regarding various actions taken on these measures / guidelines.


(Ratan P. Watal)
Secretary (Expenditure)

All Secretaries to the Government of India

Copy to:

1. Cabinet Secretary
2. Principal Secretary to the Prime Minister
3. Secretary, Planning Commission
4. All the Financial Advisors

**F.No.7(1)/E.Coord/2019
Ministry of Finance
Department of Expenditure
E.Coord.**

North Block, New Delhi
September 17th, 2019

OFFICE MEMORANDUM

Subject: Lifting of the ban on purchase of new vehicles by Ministries/ Departments

Reference is invited to Para 2.3 of this Department's OM No. 7(1)/E.Coord./2014 dated 29.10.2014 pertaining to economy measures and rationalization of expenditure wherein it stated that *"Purchase of new vehicles to meet the operational requirement of Defence Forces, Central Paramilitary Forces & security related organizations are permitted. Ban on purchase of other vehicles (including staff cars) will continue except against condemnation"*. Consequent to the aforesaid condition, all proposals relating to purchase of vehicles by Ministries/Departments other than those against condemnation were being made with the concurrence of the Department of Expenditure.

(2) The matter regarding ban on purchase of vehicles (including staff cars) except against condemnation has been reassessed and examined by this Department.

(3) I am directed to state that the ban on purchase of other vehicles (including staff cars) except against condemnation stands withdrawn with immediate effect. The purchase of new staff cars on requirement basis including against condemnation will continue to be regulated within the ceiling fixed by the Department of Expenditure from time to time. Purchase of vehicles other than staff cars for operational need is also allowed. Ministries/Departments in consultation with their Financial Advisers shall ensure that all purchases of vehicles are made judiciously keeping in mind the principle of 'need' and 'want' and GFR 2017 provisions on procurement are adhered to strictly.


(Thanglemlian)
Director (E.Coord)
Tele: 23093290

To

All Ministries/Departments of Government of India

Copy to:

1. Cabinet Secretary
2. Principal Secretary to the Prime Minister
3. Vice Chairman, NITI Aayog
4. Financial Advisors of All Ministries/Departments

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

Annex-I
(see Para 5.3)

New Delhi,
8th September, 2017.

OFFICE MEMORANDUM

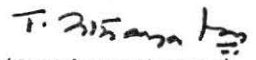
Subject: Decentralisation of budget provisions in respect of 'works expenditure' from the Demands for Grants of Ministry of Urban Development and reflecting them in the respective Demands for Grants of the Ministries/Departments concerned.

Attention is invited to this Ministry's O.M. issued under F.No.1(5)-B(AC)/2005 dated 12.10.2006 wherein certain Ministries/Departments were allowed to reflect the budget provision on 'works expenditure' (capital provision towards construction of office/residential/non-residential building) in their own Demands for Grants from the Budget for 2007-2008.

2. The issue has been examined afresh. Considering the need for expeditious execution/completion of capital works and the flexibility available to Ministries/Departments to assign repair works estimated to cost above ₹ 30 lakhs and original/minor works of any value to any Public Works Organisation (PWO) such as Central Public Works Department (CPWD), State Public Works Department, others Central Government organisations authorised to carry out civil or electrical works such as Military Engineering Service (MES), Border Roads Organisation (BRO), etc., as provided under Rule 133(2) of General Financial Rules, 2017, it has been decided to shift the provisions relating to 'works expenditure' for construction of office/residential/non-residential buildings, from the Demands for Grants of Ministry of Housing and Urban Affairs to the Demands for Grants of all the respective Ministry/Department from Budget 2018-19.

3. Ministry/Departments are requested to make suitable provisions in their Demands for Grants for capital works (construction of office/residential/non-residential) from Budget 2018-19.

4. As far as revenue expenditure towards 'maintenance, repairs and minor works' of the Government building is concerned, the budget provisions will continue to remain in the Demands for Grants of Ministry of Housing and Urban Affairs.


(T.Uthaya Kumar)
Additional Budget Officer

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

F.No.2(4)-B(S)/2017
Ministry of Finance
Department of Economic Affairs
(Budget Division)

New Delhi, dated the 31th August, 2017

OFFICE MEMORANDUM

Subject: Calculation of Non-Lapsable Central Pool of Resources (NLCPR) for North East & Sikkim

1. The existing system of calculation of NLCPR that was finalised in 1998-99 needs to be revisited in view of subsequent changes in expenditure allocation and to address the inadvertent discrepancies that have crept into the methodology for calculation of NLCPR:
 - a) Plan expenditure does not anymore exist as a separate category of expenditure;
 - b) Use of existing formula gives a disproportionate and misleading result as it compares revised estimates of total Plan allocation on a Ministry with the actual expenditure incurred on North East & Sikkim;
 - c) Cases where the actual expenditure on North East & Sikkim by the non-exempted Ministries is more than 10% of their Plan allocation are ignored in calculation; and
 - d) The existing calculation for NLCPR does not consider, as expenditure met out of NLCPR, the external assistance/ grants provided under Externally Aided Projects (EAPs) to NE & Himalayan States although for them EAP funds are provided with a 90% grant component, as opposed to provision on back-to-back basis in case of other States.
2. Hence, there is a need to revise the methodology of calculation of notional accretion to NLCPR as under:
 - A. 10% of actual expenditure for Central Sector and Centrally Sponsored Schemes (net of EAPs and local/event specific schemes, if any) of a Ministry/ Department;
 - B. Actual expenditure, including grant component of EAPs, incurred for the projects/ Schemes, in NE & Sikkim;
 - C. Amount due for transfer to NLCPR = A-B

If $B > A$, the excess would be offset against accumulated accruals in NLCPR.
3. Ministry of Development of North Eastern Region may accordingly take necessary action for calculating the notional accretion to the NLCPR, as per revised

methodology given in para.2 above, from the financial year 2014-15 onwards (calculations upto 2013-14 are already finalised).

4. The list of Ministries/ Departments, as finalised by Ministry of DONER, for exemption from 10% of allocation as lumpsum provision for North Eastern Region is attached herewith (**Annexure**) for ready reference.
5. This OM on calculation of NLCPR issues in supersession of all previous orders and circulars on the subject.
6. This has approval of the Finance Minister.


(Mammohan Sachdeva)
Director (Budget)

The Secretary
Ministry of Development of North Eastern Region
Vigyan Bhawan Annexe
New Delhi

Copy for information and necessary action to:

FAs of all Ministries/ Departments

F.No.1/1/2014-BUDGET (DoNER)
Government of India
Ministry of Development of North Eastern Region
Budget Cell

Vigyan Bhawan Annexe, Maulana Azad Road,
New Delhi-11001

Dated the 9th January, 2014
10

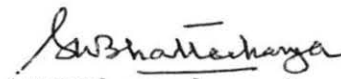
OFFICE MEMORANDUM

Subject:- List of Ministries/ Departments which are exempted from
10% of allocation as lumpsum provision - reg.

Reference Department of Economic Affairs (Budget Division) O.M
No.F.2(40)-B(CDN)/2013 dated 7th January 2014 on the above subject.

2. A copy of the Departments/ Ministries exempted from making
lump sum provision for the North Eastern Region is forwarded herewith
for further necessary action.

Encl: As above


(S.K.Bhattacharya)
Under Secretary (Bud)

Shri C.K. Ramaswamy,
Under Secretary,
Ministry of Finance,
Department of Economic Affairs (Budget Division),
North Block, New Delhi.

**LIST OF DEPARTMENTS/MINISTRIES EXEMPTED FROM MAKING LUMP SUM
PROVISION FOR THE NORTH EASTERN REGION**

1	Atomic Energy
2	Company Affairs
3	Economic Affairs
4	Expenditure
5	External Affairs
6	Legal Affairs
7	Earth Sciences
8	Official Language
9	Personnel & Training
10	Petroleum & Natural Gas
11	Planning
12	Revenue
13	Social Justice & Empowerment*
14	Steel
15	Space
16	Science & Technology
17	Scientific & Industrial Research
* only 2% of the funds for Scheduled Caste Division (SCD) are allocated to the NE. The norm of 10% allocation is applied to the sectors other than SCD.	

Annex-K

(see Para 11.1)

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

...

New Delhi,
 22nd July, 2015

OFFICE MEMORANDUM

Subject: Financial Limits applicable to 'New Service'/'New Instrument of Service' – regarding.

Attention is invited to this Ministry's O.M. issued under letter F.No.1(23)-B(AC)/2005 dated 25.5.2006 and subsequent O.M. issued under letter F.No.1(5)-B(AC)/2011 dated 21.5.2012 clarifying the need to obtain the prior approval of Parliament in cases relating to augmentation of funds under 'Grants-in-aid General', 'Grants for creation of capital assets', 'Grants-in-aid Salaries' 'Subsidies' and 'Major Works' during the course of the year.

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

All FAs/CCAs of Ministries/Departments.


 (Dr.Rajat Bharagava)
 Joint Secretary (Budget)

Annex – L**IMMEDIATE**

(see Para 11.1)

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

*New Delhi, the 25th May, 2006.***OFFICE MEMORANDUM**

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

In accordance with the commitment made in the Fiscal Policy Strategy Statement (Budget 2005-06) under the mandate of the Fiscal Responsibility and Budget Management (FRBM) Legislation and in pursuance of the approval of Public Accounts Committee (2005-2006) in the twenty-third report (Fourteenth Lok Sabha) on the proposal for review of Financial Limits to be observed in determining the cases relating to 'NEW SERVICE'/'NEW INSTRUMENT OF SERVICE' for reappropriation of funds (Annex), which has the concurrence of the C&AG, the following revised guidelines for re-appropriation of funds are hereby conveyed, in modification of this Ministry's Office Memorandum No. F.7 (15)-B(RA)/82 dated 13th April, 1982.

2. Definition of the terms 'New Service'/'New Instrument of Service' and its application:

- (i) 'New Service': As appearing in article 115(1)(a) of the Constitution of India, this has been held as referring to expenditure arising out of a new policy decision, not brought to the notice of Parliament earlier, including a new activity or a new form of investment.
- (ii) 'New Instrument of Service': Refers to relatively large expenditure arising out of important expansion of an existing activity.
- (iii) While using these terms and applying the financial limits as indicated in the Annex, it needs to be noted that no expenditure can be incurred from the Consolidated Fund of India on a 'New Service'/'New Instrument of Service' without prior approval of Parliament through supplementary demands for grants. Further, the determination of these financial limits will be with reference to Primary Unit of Appropriation.
- (iv) Where in an emergent case of 'New Service'/'New Instrument of Service' it is not possible to wait for prior approval of Parliament, the Contingency Fund of India can be drawn upon for meeting the expenditure pending its authorisation by Parliament. Recourse to this arrangement should normally be taken only when Parliament is not in session. Such advances are required to be recouped to the Fund by obtaining a Supplementary Grant in the immediate next session of Parliament. However, when Parliament is in session, a Supplementary Grant should preferably be obtained before incurring any expenditure on a 'New Service'/'New Instrument of Service'. That is to say, recourse to Contingency Fund of India should be taken only in cases of extreme urgency; in such cases the following procedure recommended by the Sixth Lok Sabha Committee on Papers Laid on the Table in their 4th Report should be observed:

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

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

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

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

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

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

5. Exceptions:

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

6. Doubtful cases:

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

7. Conclusion:

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

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

8. Hindi version will follow.

Dakshita Das
(Dakshita Das)
Director (Budget)

To,

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

Copy forwarded for information to:

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

Dakshita Das
(Dakshita Das)
Director (Budget)

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

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

Nature of transaction	Limits upto which expenditure can be met by reappropriation of savings in a Grant subject to report to Parliament	Limits beyond which prior approval of Parliament is required for expenditure from the Consolidated Fund
1	2	3
I. CAPITAL EXPENDITURE		
A. Departmental Undertakings		
(i) Setting up a new undertaking, or taking up a new activity by an existing undertaking.	...	All cases
(ii) Additional investment in an existing undertaking	Above Rs.2.50 crore but not exceeding Rs. 5 crore.	Above Rs. 5 crore
B. Public Sector Companies/Corporations		
(i) Setting up of a new Company, or splitting up of an existing Company, or amalgamation of two or more Companies, or taking up a new activity by an existing Company		All cases
(ii) Additional investment in/loans to an existing company		
(a) Where there is no Budget Provision	Above Rs.50 lakhs but not exceeding Rs.1 crore	Above Rs. 1 crore
(b) Where Budget Provision exists for investment and/or loans		
Paid up capital of the Company		
(i) Upto Rs. 50 crore	20% of appropriation already voted or Rs.10 crore, whichever is less	Above 20% of appropriation already voted or Rs.10 crore, which ever is less.
(ii) Above Rs.50 crore	20% of appropriation already voted or Rs.20 crore, whichever is less	Above 20% of appropriation already voted or Rs.20 crore, which ever is less.
C. All bodies or authorities within the administrative control/management of Central Government or substantially financed by the Central Government.		
Loans	Upto 10% of the appropriation already voted or Rs.10 crore, whichever is less	More than 10% over the appropriation already voted by Parliament or Rs.10 crore, whichever is less
Note: Where a lumpsum provision is made for providing 'Loans' under a particular scheme, the details of substantial apportionment (10% of lumpsum or Rs. 1 crore, whichever is higher) should be reported to Parliament, in the case of lumpsum provision of loans to States, the State-wise distribution should be reported to Parliament.		

Nature of transaction	Limits upto which expenditure can be met by reappropriation of savings in a Grant subject to report to Parliament	Limits beyond which prior approval of Parliament is required for expenditure from the Consolidated Fund
1	2	3
D. Expenditure on new Works (Land, Buildings and/or Machinery)	Above Rs.50 lakhs but not exceeding Rs. 2.5 crore or not exceeding 10% of the appropriation already voted, whichever is less.	Above Rs.2.5 crore or above 10% of the appropriation already voted.
II REVENUE EXPENDITURE		
E. Grants-in-aid to any body or authority	...	All cases
<i>Note: Where a lumpsum provision is made for providing grants-in-aid under a particular scheme, the details of substantial apportionment (10% of lumpsum or Rs. 1 crore, whichever is higher) should be reported to Parliament. In the case of lumpsum provision of grants to States, the State-wise distribution should be reported to Parliament.</i>		
F. Subsidies		
(i) New Cases	...	All cases
(ii) Enhancement of provision in the existing appropriation	Upto 10% of the appropriation already approved by the Parliament or Rs.10 crore, whichever is less	More than 10% of the appropriation already voted by Parliament or Rs.10 crore, whichever is less
Payments against cess collections	Limits as applicable to grants-in-aid to statutory or public institutions will apply	All cases
New Commissions or Committees of Enquiry	...	Above Rs.20 lakhs (total expenditure)
G. Write off of Government loans	Above Rs.50,000 but not exceeding Rs.1 lakh (individual cases)	Above Rs.1 lakh (individual cases)
H. Other cases of Government expenditure	Each case to be considered on merits.	
I. Posts Railways Defence	The aforesaid limits, including those relating to Works expenditure, will also apply to these Departments subject to considerations of security in the case of Defence	The aforesaid limits, including those relating to Works expenditure, will also apply to these Departments subject to considerations of security in the case of Defence Services Estimates.
<i>Note 1: For investment in Ordnance Factories, the limit of Rs.5 crore mentioned in item A (ii) will be applicable with reference to investment in all the factories as a whole.</i>		
<i>Note 2: Civil Works, which do not form part of any project of the departmental undertakings (Ordnance Factories) should be treated as ordinary Defence works. As such, prior approval of Parliament will be necessary if the cost of individual works exceeds Rs.2.5 crore and in cases where the individual works cost Rs.50 lakhs or more but not exceeding Rs.2.5 crore, a report to Parliament will be required. A list of such works should, however, be supplied to Director of Audit, Defence Services.</i>		

Ministry of Finance
Department of Economic Affairs
(Budget Division)

Annex-M
(see Para 11.1)

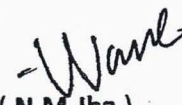
New Delhi,
21.5.2012.

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.

(see Para 11.1)

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

Annex-N
(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) 2003 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)

F. No.15(4)/B(D)/2003
Ministry of Finance Department
of Economic Affairs (Budget
Division)

Annex-O
 (see Para 15.1)

New Delhi, the 9th July 2003.

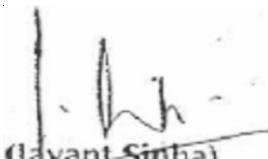
OFFICE MEMORANDUM

Subject : Opening of detailed head "Information Technology" under six level heads classification in Detailed Demands for Grants of the Ministries/Departments.

In pursuance of the recommendation of High Powered Committee for improving administrative efficiency for earmarking an amount exceeding 2-3 per cent of Ministries/Departments' budget for initiatives relating to furthering the use of Information Technology, including training, acquisition of hardware, software as well as development "and maintenance of software etc., Planning Commission had vide their D.O. No. H-11016/32/97-PC dated 24.4.1998 and D.O. No. N-11016/8/2000-PC dated 23.10.2000 directed all Ministries/Departments to locate the required amount for information Technology. Ministry of Finance, Department of Expenditure had also issued a circular F.No. 10/3/E.Coord/99 dated 9.11.1999 reiterating the same, with the specific instructions to all Financial Advisers that a separate budget head be indicated for the purpose.

2. At present no specific object head for booking of expenditure for "Information Technology" exists in DFPRs. To ensure common standardization of heads of classification and to facilitate the monitoring of expenditure incurred by various Ministries/Departments, on "information Technology", it has been decided in consultation with Controller General of Accounts and Department of Expenditure, to place "Information Technology" at 'detailed head' level at the fifth level of classification in Detailed Demands for Grants. A standard computer code, i.e. "99" has been allotted against "information Technology" to serve the purpose of consolidating the expenditure incurred by a Ministry/Department on the same.

3. This issues with the approval of Additional Secretary(Budget).


 (Jayant Sinha)

Deputy Secretary to the Govt. of India

TO

1. All Financial Advisers of Ministries/Departments.
2. Chief Controller of Accounts of Ministries and Departments.
3. Comptroller & Auditor General of India, New Delhi.
4. Controller General of Accounts, New Delhi.
5. Director of Audit, Central Revenues, New Delhi.

F.No.15(39)-B(R)/2016
Government of India
Ministry of Finance
Department of Economic Affairs
(Budget Division)

Dated Aug 21, 2017

Office Memorandum

Sub: Cash Management System in Central Government – Modified Exchequer Control Based Expenditure Management

1. This OM is issued in supersession of following OMs: -
 F.NO. 4(10)-W&M/2016 dated August 4, 2016
 F. No. 21 (1)-PD/2005 dated December 27, 2006
 F. No. 21 (1)-PD/2005-Vol II dated July 30, 2012
 F. No. 21 (1)-PD/2005 dated January 15, 2013
 F. No. 21 (1)-PD/2005 dated July 3, 2013
 F. No. 21 (1)-PD/2005 dated January 10, 2014
 F. No. 21 (1)-B(PD)/2014 dated July 22, 2015

2. To bring about more effectiveness and efficiency in cash management system, a Cash Co-ordination Committee (CCC) headed by JS(Budget) with members from office of CGA, RBI and Budget Division was constituted by the Government on 19.05.2016 vide OM dated 19.5.2016.

3. Based on the deliberations of the Committee, consultation with Financial Advisors of some key Ministries representing infrastructure, Social, and economic Sector was undertaken. Inputs from O/o Controller General of Accounts were also sought. Accordingly, guidelines for more effective and efficient cash and expenditure management in the Government of India have been prepared and outlined here. **This will help avert situation of temporary mismatches in cash outflows and cash inflows, and thereby prevent additional transitory borrowing through treasury bills/ CMBs and thereby help save on interest expenses. It would also prevent unnecessary build-up of cash, which creates liquidity crunch in the economy and in process again raises cost of Government borrowing.**

4. Accordingly, the following guidelines are hereby notified:
 - (i) All FAs shall ensure that Monthly/Quarterly Expenditure Plan (**MEP/QEP**) of respective Ministries are prepared and sent to Budget Division, DEA, Ministry of Finance within two weeks of passing of their Detailed Demand for Grants (**DDG**) in Parliament. MEP/ QEP would be worked out and included as Annex to the DDG in respect of the concerned Demand for Grants (**DG**). MEP/ QEP form the basis of cash forecast and

preparation of indicative calendar for Government borrowings. **Deviations from MEP/QEP may result into distortions in the cash planning by Gol with multiple negative implications including increased cost of borrowing and hence would be viewed seriously.**


- (ii) The MEP would form the basis of QEP and Ministries/ Departments concerned will not be allowed to release payments beyond QEP (equal to sum of MEPs within that quarter) without prior consent of Budget Division. **Practice of expenditure beyond QEP without prior approval of Secretary (Expenditure) would be viewed adversely.** No ex-post facto approval for the deviations from the approved QEP shall be normally considered.
- (iii) MEP/QEP may accordingly be prepared, with due diligence by factoring the overall trend of expenditure, seasonality of specific expenditure items, and the following broad principles:
 - a. To the extent possible, the bulk expenditure items of more than ₹2000 crore may be timed in the last month of each quarter to utilize the direct tax receipt inflows in June, September, December, and March. The releases may be kept within 17th (or next working day if 17th is a holiday) and 25th (or next working day if 25th is a holiday) in these months.
 - b. Within the MEP/QEP, a calendar of big releases of ₹200 crore to ₹2000 crore shall be prepared to build certainty in cash outflows, as far as possible. The range of dates of such releases may be kept between 21st (or next working day if 21st is a holiday) and 25th (or next working day if 25th is a holiday) of a month to take advantage of the GST (excise duty and service tax) inflows.
 - c. The dates for these major expenditure of ≥ ₹200 crore shall be annexed to the MEP/QEP.
 - d. As at present, Salary would be released on last working day of each month.
 - e. In case a major expenditure of more than ₹200 crore and above needs to be released outside these dates, prior approval with two working days' notice, shall be taken from Budget Division which shall, depending on cash position, convey acceptance (through fax or email) or suggest another appropriate date for such release. In case of any exigency, if so made out, the permission shall be given on same day.

- f. **Prior permission from Budget Division shall be a pre-requisite for any single payment release in excess of ₹5000 crore.** The FAs may guard against attempts to deliberately split expenditure to stay within limits.
 - g. Not more than 33% and 15% of expenditure of Budget Estimates shall be permissible respectively in the last quarter and last month of the financial year. **The restriction shall be observed both scheme-wise as well as for the Demand for Grants as a whole.**
 - h. The FAs will monitor the release of funds to autonomous bodies and other organizations to ensure that there is no undue build-up of funds with such bodies/ organizations and money is released to them just in time.
- (iv) 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.
 - (v) The relaxation in the QEP and carry forward of the unspent amount across quarters may be exception rather than norm. While seeking such relaxations, detailed justification for the deviations shall be recorded. The generic reasons such as 'delays in sanction order', 'late receipt of claims', delays in necessary approvals' shall not be accepted unless substantiated by specific reasons.
 - (vi) **Savings, if any, incurred during QEP would not be available for automatic carry forward to the next quarter, without revalidation of such savings by the Budget Division for the next quarter through modification in QEP.** However, spillover in MEP, not inconsistent with QEP will not require prior revalidation from the Budget Division. The FAs may nonetheless use such MEPs for their internal monitoring with the target of complying by the QEP limits.
 - (vii) The Budget Division would convey its decision on revalidation of QEP, within 7 days of the request, unless there are some specific queries.
 - (viii) The provisions stipulated under Rule 209 (6) (iii) of GFR 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. The instructions of Department of Expenditure regarding the use of PFMS Portal for Central Sector Schemes issued vide F.No. 66 (29) PF-II/2016 dated 15-07-2016 shall be strictly followed by all

Ministries/Departments. It is learnt that O/o Controller General of Accounts has been making efforts to extend the PFMS portal to all types of payments. Accordingly, the same principles of 'just in time release' should be applied for releases in respect of all payments to the extent possible.

- (ix) The releases to any Implementing Agencies (IA), including an Autonomous body, shall be on monthly basis, rather than in an ad-hoc manner, to avoid any avoidable parking of funds.
- (x) 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 and submit collection details of other NTR through the online portal 'Bharat Kosh' developed by CGA.
- (xi) Each Ministry/ Department would indicate month-wise estimate of the possible non-tax revenue inflows concerning that Ministry/ Department to Budget Division, 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 would be provided on quarterly basis.

This issues with the approval of Finance Minister


(Prashant Goyal)
Joint Secretary (Budget)

No.F.2(1)-B(CDN)/2017
 भारत सरकार
 Government of India
 वित्त मंत्रालय
 Ministry of Finance
 आर्थिक कार्य विभाग
 Department of Economic Affairs
 बजट प्रभाग
 Budget Division

Annex-Q
 (see Para 7.4)

New Delhi, the 30th December, 2016

OFFICE MEMORANDUM

Sub: Earmarking of funds for (i) Scheduled Castes, (ii) Scheduled Tribes and (iii) North Eastern region and Sikkim in the light of the proposed merger of Plan and Non-Plan expenditure from FY 2017-18

The ceilings for B.E. 2017-18 have been conveyed vide this Ministry's O.M. No.F.2(20)-B(P&A)/2016 dated 23rd December, 2016. In Annex A of the said O.M., the percentage of scheme expenditure to be earmarked for Scheduled Caste Component and Scheduled Tribe Component has been indicated. In this regard, the following guidelines may be kept in view while making allocation for SC/ST/NER.

2. The Cabinet, on 21st September, 2016, has approved merger of Plan and Non-Plan classification in Budget and Accounts from 2017-18. As a consequence, the expenditure will now be re-classified as 'Scheme' and 'Non-Scheme' from BE 2017-18. The allocation for Scheme will form the basis of SC & ST allocation from 2017-18. The paras relevant to SC/ST allocation, in this cabinet approval are reproduced below:

- a. While giving flexibility to Ministries/Departments to classify scheme outlays as Scheduled Caste component/Tribal component, it would be clearly mandated that the percentage share of SC/ST components of scheme allocations in the Ministry/Department's total budgetary outlay should not be lower than the level provisioned in Budget Estimates of 2015-16 and 2016-17;
- b. The exclusion of Demands, such as those relating to infrastructure sector, etc., those related to entire Ministry/Department, or specific schemes therein from such mandatory provision would be specifically spelt out by M/o Finance, keeping in view the guidelines issued by the erstwhile Planning Commission. Certain expenditures such as equity support, Finance Commission grants to States, etc. would also be excluded from SC/ST earmarking.
- c. The SC/ST allocation would be essentially confined to Central Sector and CSS. With the removal of distinction between Plan – Non Plan, the allocation for SCSP/ TSP will need to be based as a certain percentage of scheme allocations in the identified Demands for Grants.

3. Further, the following decisions, as approved by Finance Minister, may be noted:

- (i) Scheduled Castes Sub Plan [Minor Head 789] will henceforth be depicted as Scheduled Castes Component (SCC)
- (ii) Tribal Sub Plan [Minor Head 796] will henceforth be depicted as Scheduled Tribe Component (STC)
- (iii) The lumpsum grant under the name 'Scheduled Castes Sub Plan' under Social Justice and Empowerment Demand may be renamed as "Scheduled Castes Sub-Scheme"
- (iv) The lumpsum grant under the name 'Special Central Assistance to Tribal Sub Plan' under Tribal Affairs Demand may be renamed as "Special Central assistance to Tribal Sub-Scheme".

- 2 -

4. Till FY 2016-17, the Plan-Non Plan distinction shall continue in the Detailed Demands for Grants. Hence SC, ST and NER allocation in RE 2016-17 shall necessarily follow the extant rules and regulations. From BE 2017-18, earmarking for SCC, STC and NER may be done on the basis of "relevant Scheme BE 2017-18" instead of "the relevant Plan BE", because of the plan- non-plan merger. This would be subject to extant exemptions in all the three categories.

5. Food Subsidy, Fertilizer Subsidy, Petroleum Subsidy (including Kerosene Subsidy) may be excluded from earmarking for SCC and STC and NER.

6. The earmarking of funds under SCC and STC, as indicated in Annex A of Ceiling Letter, and the 10% for NER and Sikkim is only indicating a minimum. Ministries/Departments can spend above the same according to their assessment.

This issues with the approval of Joint Secretary (Budget).


(Gautam Palit)

Under Secretary to the Govt. of India

To all FAs

Copy to :

1. CEO, NITI, Yojna Bhavan, New Delhi.
2. PPS to FM/FS/Secretary(EA)

Copy also forwarded to :

1. Joint Secretary(PF-II), D/o Exp., North Block, New Delhi.
2. Directors/DSs/ABO/DDs/USs in Budget Division.

F. No. 47 (01)/PF-II/2017
Govt. of India
Ministry of Finance
Department of Expenditure
PF-II Division

North Block, New Delhi
Dated: 24th January, 2017

OFFICE MEMORANDUM

Subject: Use of Heads 3601 and 3602 for Central Sector Scheme in certain specific cases for the year 2017-18

Reference is invited to the specific requests of a few Ministries / Departments for the use of Heads 3601 / 3602 in Central Sector Schemes on account of certain grounds.

2. The matter is considered in the Department of Expenditure. In this regard, I am directed to convey the following:

"To ensure that these schemes are implemented without any glitch for the time being, the use of Heads 3601 and 3602 may be allowed as an one-time measure in these cases for 2017-18 with the caveat that all funds will have to be routed through PFMS, so that the funds could be released following the 'just-in-time' principle and the fact that wherever possible, the State Governments /UTs may form appropriate State implementing Agencies / SPVs so that the use of Heads 3601/ 3602 need not be resorted to, from FY 2018-19 onwards."

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


(Chittaranjan Dash)
Director (PF. II)
Tel: 23093109
chittaranjan.dash@nic.in

Department of Economic Affairs
(Shri Prashant Goyal, JS (Budget))
North Block, New Delhi

Copy to: AS & FA, Ministry of Home Affairs, JS & FA, Ministry of Development of North East Region, AS & FA, Ministry of Petroleum and Natural Gas, AS & FA, Ministry of Shipping, AS & FA, Ministry of Defense, AS & FA, Ministry of Road Transport & Highways, AS & FA, Department of Empowerment of Persons with Disabilities, JS & FA, Ministry of Urban Development and AS & FA, Ministry of Water Resources, River Development and Ganga Rejuvenation

F. No. 47 (01)/PF-II/2017
Govt. of India
Ministry of Finance
Department of Expenditure
PF-II Division

North Block, New Delhi
Dated: 6th February, 2017

OFFICE MEMORANDUM

Subject: Use of Heads 3601 and 3602 for Central Sector Scheme in certain specific cases for the year 2017-18

Reference is invited to the specific requests of a few Ministries / Departments for the use of Heads 3601 / 3602 in Central Sector Schemes on account of certain grounds and the OM of even number dated 24.01.2017 of Department of Expenditure with regard to the same.

2. In continuation of the DoE's OM of even number dated 24.01.2017, it is clarified that these schemes are allowed as an one-time measure in these cases to use the Heads 3601/3602 for 2016-17 also in addition to the year 2017-18.

3. This issues with the approval of the Joint Secretary (PF.II)



(Chittaranjan Dash)
Director (PF. II)
Tel: 23093109

{chittaranjan.dash@nic.in}

Department of Economic Affairs
(Shri Prashant Goyal, JS (Budget))
North Block, New Delhi

Copy to: AS &FA, Ministry of Home Affairs, JS & FA, Ministry of Development of North East Region, AS &FA, Ministry of Petroleum and Natural Gas, AS & FA, Ministry of Shipping, AS & FA, Ministry of Defense, AS & FA, Ministry of Road Transport & Highways, AS & FA, Department of Empowerment of Persons with Disabilities, JS & FA, Ministry of Urban Development and AS & FA, Ministry of Water Resources, River Development and Ganga Rejuvenation.

Copy also to: Shri Vivek Joshi, Joint Secretary, Department of Expenditure, North Block, New Delhi

New Delhi, dated the 5th May, 2017

OFFICE MEMORANDUM

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

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

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

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

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


The Secretaries
(All Ministries / Departments)


Deputy Secretary (Budget)

Copy for Information to:

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

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

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

OFFICE MEMORANDUM

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

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

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


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

**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)

North Block, New Delhi
Dated the 5th April, 2018

OFFICE MEMORANDUM

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

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

A. UTs with Legislature (Delhi and Puducherry)

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

¹ By its Cabinet, if required.

- (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.

No.F.1(8)-B(AC)/2017
Ministry of Finance
Department of Economic Affairs
(Budget Division)

[see Para 2.4(viii)]

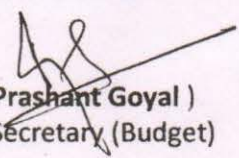
New Delhi,
21st March, 2017.

OFFICE MEMORANDUM

Subject: Opening of separate budget head for Swachhta Action Plan (SAP).

A reference is invited to the recommendations made by the Committee of Secretaries in the meeting held on 9.12.2016, whereby each Ministry may identify specific Swachhta elements in the schemes under implementation and *create a separate budget head for earmarking funds for implementing Swachhta Action Plan (SAP)*. The issue regarding earmarking funds for implementation of Swachhta Action Plan has been examined by this Ministry and it is proposed to issue the following instructions for implementation of SAP:

- (i) The earmarking of funds by the Ministries/Departments under each scheme may be done after identifying specific Swachhta elements in applicable schemes under implementation;
 - (ii) The earmarking of funds for SAP may be made, as per the decision by respective Ministry/Department on the quantum, within the overall budget provision provided against each scheme in the Demands for Grants of the Ministry/Department;
 - (iii) As the SAP is part of the schemes implemented by Ministry/Department, the budget head therefor may be opened at 'detailed head' level under each scheme for booking SAP related expenditure;
 - (iv) Necessary fund may be earmarked for implementation of SAP either through re-appropriation of funds or through Supplementary Demands for Grants, wherever considered necessary.
2. This has the approval of Secretary, Economic Affairs.


(Prashant Goyal)
Joint Secretary (Budget)

Copy to the following for information and necessary action:

- (i) Secretaries of all Ministries/Departments.
- (ii) Secretary, Ministry of Drinking Water & Sanitation with reference to his D.O.No.2/2/S(DWS)/2017 dated 15.3.2017.
- (iii) CGA, Ministry of Finance, Department of Expenditure. She is requested to facilitate Ministries/Departments to open accounting/budget heads at 'detailed head' level in the Detailed Demands for Grants towards implementation of Swachhta Action Plan.
- (iv) Financial Advisers of all Ministries/Departments.

C. MEDIUM-TERM EXPENDITURE PROJECTIONS (Demand wise and on net basis)						
(Figures in ₹ Crore)						
Demand No	Demand Name	RE	Provisional	BE	Projections	Projections
		2017-2018	2017-2018	2018-2019	2019-2020	2020-2021
1	Department of Agriculture, Cooperation and Farmers" Welfare					
	Revenue	41059.18	37379.36	46586.3	53348.7	71943.77
	Capital	45.82	17.36	113.7	121.66	131.39
	Total	41105	37396.72	46700	53470.36	72075.16
2	Department of Agricultural Research and Education					
	Revenue	6992	6942.91	7800	8346	9013.68
	Capital	...	...	...	...	...
	Total	6992	6942.91	7800	8346	9013.68
3	Department of Animal Husbandry, Dairying and Fisheries					
	Revenue	2151.89	2014.1	3056.11	3270.04	3498.94
	Capital	14.85	8	43.89	46.96	50.25
	Total	2166.74	2022.1	3100	3317	3549.19
4	Atomic Energy					
	Revenue	7774.25	9478.37	7834.38	8382.79	9053.41
	Capital	5435.69	5603.3	6137.03	6750.73	7091.95
	Total	13209.94	15081.67	13971.41	15133.52	16145.36
5	Ministry of Ayurveda, Yoga and Naturopathy, Unani, Siddha and Homoeopathy (AYUSH)					
	Revenue	1526.5	1503.09	1602.67	1714.86	2239.06
	Capital	31.3	28.21	23.7	24.9	0.9
	Total	1557.8	1531.3	1626.37	1739.76	2239.96
6	Department of Chemicals and Petrochemicals					
	Revenue	249.84	227.36	199.65	213.63	230.72
	Capital	384.87	384.75	...	...	...
	Total	634.71	612.11	199.65	213.63	230.72
7	Department of Fertilisers					
	Revenue	65032.71	66293.71	70125.35	75034.12	80286.51
	Capital	...	...	0.04	0.04	0.05
	Total	65032.71	66293.71	70125.39	75034.16	80286.56
8	Department of Pharmaceuticals					
	Revenue	266.03	252.41	261.47	279.77	302.15
	Capital	0.06	...	0.06	0.06	0.06
	Total	266.09	252.41	261.53	279.83	302.21
9	Ministry of Civil Aviation					
	Revenue	866.59	827.14	5881.86	6175	6483
	Capital	1843.72	1836.84	721	771.47	833.19
	Total	2710.31	2663.98	6602.86	6946.47	7316.19
10	Ministry of Coal					
	Revenue	742.61	722.21	770.91	824.87	882.61
	Capital	...	...	...	...	...
	Total	742.61	722.21	770.91	824.87	882.61
11	Department of Commerce					
	Revenue	5410.72	5367.6	4741.7	5073.62	5479.51
	Capital	191.61	172.47	510	545.7	80
	Total	5602.33	5540.07	5251.7	5619.32	5559.51
12	Department of Industrial Policy and Promotion					
	Revenue	4981.6	3521.99	5430.56	5810.7	6275.56
	Capital	509.67	526.94	709.67	759.35	820.09
	Total	5491.27	4048.93	6140.23	6570.05	7095.65
13	Department of Posts					
	Revenue	11123.92	12417.06	10738.66	11490.37	12409.6
	Capital	806.74	763.45	757.52	810.55	875.39
	Total	11930.66	13180.51	11496.18	12300.92	13284.99
14	Department of Telecommunications					
	Revenue	19381.81	19593.8	23052.53	24666.21	26639.5
	Capital	4995.54	4197.34	5002.75	5352.94	6458.18
	Total	24377.35	23791.14	28055.28	30019.15	33097.68
15	Department of Consumer Affairs					
	Revenue	3699.4	3696.97	1736.58	1858.14	2006.79
	Capital	17	16.52	48.59	51.99	56.15
	Total	3716.4	3713.49	1785.17	1910.13	2062.94
16	Department of Food and Public Distribution					
	Revenue	145867.05	105839.7	173735	191899.66	211829.51
	Capital	24.65	24.56	424.1	676.16	508
	Total	145891.7	105864.26	174159.1	192575.82	212337.51
17	Ministry of Corporate Affairs					
	Revenue	491.84	490.04	537.65	575.29	621.31
	Capital	29	20.79	26.5	28.36	30.62
	Total	520.84	510.83	564.15	603.65	651.93

Demand No	Demand Name	RE	Provisional	BE	Projections	Projections
		2017-2018	2017-2018	2018-2019	2019-2020	2020-2021
18	Ministry of Culture					
	Revenue	2593.26	2464.91	2764.28	2957.78	3194.4
	Capital	73.68	53.8	79.04	84.57	91.34
	Total	2666.94	2518.71	2843.32	3042.35	3285.74
19	Ministry of Defence (Misc.)					
	Revenue	11026.52	10112.35	10624.36	11368.07	12163.83
	Capital	4973.48	4986	5581.73	5972.45	6390.52
	Total	16000	15098.35	16206.09	17340.52	18554.35
20	Defence Services (Revenue)					
	Revenue	176515.84	181940.19	185323.19	198295.81	212176.52
	Capital	...	...	...	...	...
	Total	176515.84	181940.19	185323.19	198295.81	212176.52
21	Capital Outlay on Defence Services					
	Revenue	...	...	...	...	...
	Capital	86488.01	90467.1	93982.13	103380.34	120588.14
	Total	86488.01	90467.1	93982.13	103380.34	120588.14
22	Defence Pensions					
	Revenue	95000	91999.58	108853.3	116473.03	124626.14
	Capital	...	...	...	...	...
	Total	95000	91999.58	108853.3	116473.03	124626.14
23	Ministry of Development of North Eastern Region					
	Revenue	2283.45	2277.61	2326	2488.82	2663.04
	Capital	399	236.36	674	721.18	771.66
	Total	2682.45	2513.97	3000	3210	3434.7
24	Ministry of Drinking Water and Sanitation					
	Revenue	24011.18	23938.76	22356.6	18216.34	20493.16
	Capital	...	...	...	...	...
	Total	24011.18	23938.76	22356.6	18216.34	20493.16
25	Ministry of Earth Sciences					
	Revenue	1533.69	1486.08	1700	1819	1964.52
	Capital	64	55.39	100	107	115.56
	Total	1597.69	1541.47	1800	1926	2080.08
26	Ministry of Electronics and Information Technology					
	Revenue	3798.5	3780.13	5675	6072.25	6558.03
	Capital	240.5	219.76	325	347.75	372
	Total	4039	3999.89	6000	6420	6930.03
27	Ministry of Environment, Forests and Climate Change					
	Revenue	2634.72	2591.18	2586.67	2767.74	2989.16
	Capital	40.7	35.53	88.75	45.83	49.04
	Total	2675.42	2626.71	2675.42	2813.57	3038.2
28	Ministry of External Affairs					
	Revenue	12389.33	12364.08	13374.5	14310.72	15455.57
	Capital	1300.67	1370	1636.5	1751.06	1891.14
	Total	13690	13734.08	15011	16061.78	17346.71
29	Department of Economic Affairs					
	Revenue	4277.36	3398.11	4359.64	2528.33	2705.31
	Capital	7333.21	-3,421.07	8383.2	15570.02	16297.93
	Total	11610.57	-22.96	12742.84	18098.35	19003.24
30	Department of Expenditure					
	Revenue	304.49	224.46	413.33	442.26	473.21
	Capital	...	...	...	...	...
	Total	304.49	224.46	413.33	442.26	473.21
31	Department of Financial Services					
	Revenue	1961	2038.31	1739.05	1860.78	2009.65
	Capital	15010	14610	4838.01	5176.67	5590.8
	Total	16971	16648.31	6577.06	7037.45	7600.45
32	Department of Investment and Public Asset Management (DIPAM)					
	Revenue	42.5	31.31	44	47.08	50.85
	Capital	...	...	...	...	...
	Total	42.5	31.31	44	47.08	50.85
33	Department of Revenue					
	Revenue	63394.19	58116.2	90728	97091.24	103898.05
	Capital	2.43	1.14	8.44	9.03	9.66
	Total	63396.62	58117.34	90736.44	97100.27	103907.71
34	Direct Taxes					
	Revenue	6273.18	6086.72	6728	7198.96	7774.88

Demand No	Demand Name	RE	Provisional	BE	Projections	Projections
		2017-2018	2017-2018	2018-2019	2019-2020	2020-2021
	Capital	226.82	162.36	252	269.64	288.51
	Total	6500	6249.08	6980	7468.6	8063.39
35	Indirect Taxes					
	Revenue	7458.36	7038.82	7418	7937.26	8572.24
	Capital	391.64	348.79	407	435.49	470.33
	Total	7850	7387.61	7825	8372.75	9042.57
36	Indian Audit and Accounts Department					
	Revenue	4105.82	4037.86	4289.7	4589.98	4911.28
	Capital	5.22	4.74	16	17.12	18.32
	Total	4111.04	4042.6	4305.7	4607.1	4929.6
37	Interest Payments					
	Revenue	530842.56	529243.27	575794.95	621858.55	671607.23
	Capital	...	...	...	...	...
	Total	530842.56	529243.27	575794.95	621858.55	671607.23
38	Repayment of Debt					
	Revenue	...	...	...	...	...
	Capital	...	...	...	...	...
	Total	...	...	...	...	...
39	Pensions					
	Revenue	40170	41235.17	46430	49680.1	53157.71
	Capital	...	...	...	...	...
	Total	40170	41235.17	46430	49680.1	53157.71
40	Transfers to States					
	Revenue	115497.18	103901.98	136873.5	146454.65	156706.47
	Capital	4768	4767.95	5984	6402.88	6851.08
	Total	120265.18	108669.93	142857.5	152857.53	163557.55
41	Ministry of Food Processing Industries					
	Revenue	715.18	684.06	1400	1498	1617.84
	Capital	...	...	...	...	...
	Total	715.18	684.06	1400	1498	1617.84
42	Department of Health and Family Welfare					
	Revenue	48300.02	48315.02	50079.6	57378.31	83715.13
	Capital	3250.83	3066.77	2720.4	1660.3	794.73
	Total	51550.85	51381.79	52800	59038.61	84509.86
43	Department of Health Research					
	Revenue	1743.39	1731.68	1800	1926	2467.09
	Capital	...	...	...	...	...
	Total	1743.39	1731.68	1800	1926	2467.09
44	Department of Heavy Industry					
	Revenue	801.28	755.25	739.24	790.99	854.27
	Capital	305.98	345.74	386.49	...	...
	Total	1107.26	1100.99	1125.73	790.99	854.27
45	Department of Public Enterprises					
	Revenue	19	18.69	20.44	21.87	23.62
	Capital	...	...	...	...	...
	Total	19	18.69	20.44	21.87	23.62
46	Ministry of Home Affairs					
	Revenue	4796.1	4769.09	4468.91	4781.73	5164.27
	Capital	303.9	283.23	324.45	347.16	374.93
	Total	5100	5052.32	4793.36	5128.89	5539.2
47	Cabinet					
	Revenue	750	609.57	770	823.9	881.57
	Capital	...	...	...	...	...
	Total	750	609.57	770	823.9	881.57
48	Police					
	Revenue	71695.96	71351.59	76838.31	82216.99	88794.35
	Capital	10596.91	10535.17	11048.19	11821.56	12767.29
	Total	82292.87	81886.76	87886.5	94038.55	101561.64
49	Andaman and Nicobar Islands					
	Revenue	3823.82	3824.29	3923	4197.61	4533.42
	Capital	926.11	900.01	600.86	642.92	650
	Total	4749.93	4724.3	4523.86	4840.53	5183.42
50	Chandigarh					
	Revenue	3644.62	3550.46	3739.8	4001.59	4321.71
	Capital	632.58	704.8	345.03	369.18	398.72
	Total	4277.2	4255.26	4084.83	4370.77	4720.43

Demand No	Demand Name	RE	Provisional	BE	Projections	Projections
		2017-2018	2017-2018	2018-2019	2019-2020	2020-2021
51	Dadra and Nagar Haveli					
	Revenue	755.96	758.29	796.1	851.83	919.97
	Capital	257.14	256.43	318.34	320	330
	Total	1013.1	1014.72	1114.44	1171.83	1249.97
52	Daman and Diu					
	Revenue	434.99	427.87	462.08	494.43	533.98
	Capital	345.32	343.92	311.41	333.21	359.87
	Total	780.31	771.79	773.49	827.64	893.85
53	Lakshadweep					
	Revenue	1046.53	1059.45	1093.86	1170.43	1264.06
	Capital	139.88	136.31	266.45	285.1	307.91
	Total	1186.41	1195.76	1360.31	1455.53	1571.97
54	Transfers to Delhi					
	Revenue	757.99	752.98	790	830	872
	Capital	...	...	...	...	...
	Total	757.99	752.98	790	830	872
55	Transfers to Puducherry					
	Revenue	1411	1428.69	1476	1550	1628
	Capital	72	72	...	...	...
	Total	1483	1500.69	1476	1550	1628
56	Ministry of Housing and Urban Affairs					
	Revenue	21331.89	24014.56	25349.73	33543.37	39603.75
	Capital	19421.95	15346.46	16415.4	17564.48	21049.99
	Total	40753.84	39361.02	41765.13	51107.85	60653.74
57	Department of School Education and Literacy					
	Revenue	47006.25	46600.44	50000	54958.9	70963.05
	Capital	...	...	...	...	...
	Total	47006.25	46600.44	50000	54958.9	70963.05
58	Department of Higher Education					
	Revenue	34612.46	33364.23	32258.29	34516.37	44243.86
	Capital	250	250	2752	2944.64	3002
	Total	34862.46	33614.23	35010.29	37461.01	47245.86
59	Ministry of Information and Broadcasting					
	Revenue	3584.99	3475.67	4065.58	4350.17	4698.18
	Capital	20.12	11.24	23.4	25.04	27.04
	Total	3605.11	3486.91	4088.98	4375.21	4725.22
60	Ministry of Labour and Employment					
	Revenue	6555.7	6511.96	7677.75	8215.19	8872.41
	Capital	25.2	3.59	22.25	23.81	25.48
	Total	6580.9	6515.55	7700	8239	8897.89
61	Law and Justice					
	Revenue	2658.93	2615.68	2586.33	2767.37	2961.09
	Capital	1531	1506.79	1800	1926	2060.82
	Total	4189.93	4122.47	4386.33	4693.37	5021.91
62	Election Commission					
	Revenue	118	117.2	248.66	266.07	284.69
	Capital	71.79	71.77	19.3	20.65	22.1
	Total	189.79	188.97	267.96	286.72	306.79
63	Supreme Court of India					
	Revenue	255	255	251.06	268.63	287.44
	Capital	...	...	...	...	...
	Total	255	255	251.06	268.63	287.44
64	Ministry of Micro, Small and Medium Enterprises					
	Revenue	6471.86	6196.3	6540.04	6997.84	7557.67
	Capital	10.1	5.82	12.57	13.45	14.53
	Total	6481.96	6202.12	6552.61	7011.29	7572.2
65	Ministry of Mines					
	Revenue	1201.65	1182.5	1499.3	1604.25	1732.59
	Capital	111.84	84.85	170.22	182.14	194.89
	Total	1313.49	1267.35	1669.52	1786.39	1927.48
66	Ministry of Minority Affairs					
	Revenue	4025.48	3887.18	4534.96	4861.74	6267.63
	Capital	170	170	165.04	173.22	185.02
	Total	4195.48	4057.18	4700	5034.96	6452.65
67	Ministry of New and Renewable Energy					
	Revenue	4079	3643.62	5106.23	5463.67	5846.12

Demand No	Demand Name	RE	Provisional	BE	Projections	Projections
		2017-2018	2017-2018	2018-2019	2019-2020	2020-2021
	Capital	1	1	40.4	43.23	46.25
	Total	4080	3644.62	5146.63	5506.9	5892.37
68	Ministry of Panchayati Raj					
	Revenue	719.21	700.82	825.17	882.93	944.74
	Capital	...	...	...	...	...
	Total	719.21	700.82	825.17	882.93	944.74
69	Ministry of Parliamentary Affairs					
	Revenue	18.38	17.11	18.86	20.18	21.5
	Capital	...	...	...	...	...
	Total	18.38	17.11	18.86	20.18	21.5
70	Ministry of Personnel, Public Grievances and Pensions					
	Revenue	1463.69	1421.85	1442.97	1496.97	1601.76
	Capital	96.31	109.87	84.03	89.91	97.11
	Total	1560	1531.72	1527	1586.88	1698.87
71	Central Vigilance Commission					
	Revenue	31.03	31.03	32.61	34.89	37.33
	Capital	...	...	...	...	...
	Total	31.03	31.03	32.61	34.89	37.33
72	Ministry of Petroleum and Natural Gas					
	Revenue	31661.42	32061.12	27391.55	39813.04	48856.51
	Capital	1534.01	1131.01	3709	1624.26	1
	Total	33195.43	33192.13	31100.55	41437.3	48857.51
73	Ministry of Planning					
	Revenue	279.36	257.77	338.97	362.7	391.71
	Capital	0.43	0.38	0.68	0.7	0.7
	Total	279.79	258.15	339.65	363.4	392.41
74	Ministry of Power					
	Revenue	13018.6	12034.04	12835.47	13733.95	14695.33
	Capital	1896.33	1940.95	2211.45	2366.25	2531.89
	Total	14914.93	13974.99	15046.92	16100.2	17227.22
75	Staff, Household and Allowances of the President					
	Revenue	57.45	53.9	60.05	64.25	68.75
	Capital	...	...	...	...	...
	Total	57.45	53.9	60.05	64.25	68.75
76	Lok Sabha					
	Revenue	655.96	579.85	774.97	813.72	854.4
	Capital	...	...	...	...	...
	Total	655.96	579.85	774.97	813.72	854.4
77	Rajya Sabha					
	Revenue	384.11	368.5	387.94	407.33	427.7
	Capital	...	...	...	...	...
	Total	384.11	368.5	387.94	407.33	427.7
78	Secretariat of the Vice-President					
	Revenue	6.58	6.55	5.57	5.96	6.38
	Capital	...	...	...	...	...
	Total	6.58	6.55	5.57	5.96	6.38
79	Union Public Service Commission					
	Revenue	241.3	240.99	297.61	318	340
	Capital	...	...	...	...	...
	Total	241.3	240.99	297.61	318	340
80	Ministry of Railways					
	Revenue	1813.8	1813.8	2028	2169.96	2321.86
	Capital	40000	43414.16	53060	56774.2	68096.39
	Total	41813.8	45227.96	55088	58944.16	70418.25
81	Ministry of Road Transport and Highways					
	Revenue	10135.9	10378.23	11559.75	12368.93	13358.45
	Capital	50864.1	50752.41	59440.25	63601.07	76907.15
	Total	61000	61130.64	71000	75970	90265.6
82	Department of Rural Development					
	Revenue	109037.2	108559.63	112398.67	111624.27	100848.73
	Capital	5.25	...	5.25	5.62	6.01
	Total	109042.45	108559.63	112403.92	111629.89	100854.74
83	Department of Land Resources					
	Revenue	1831.89	1773.86	2511.4	2687.2	2875.3
	Capital	...	...	...	...	...
	Total	1831.89	1773.86	2511.4	2687.2	2875.3

Demand No	Demand Name	RE	Provisional	BE	Projections	Projections
		2017-2018	2017-2018	2018-2019	2019-2020	2020-2021
84	Department of Science and Technology					
	Revenue	4706.12	4581.78	5047.28	5400.59	5832.64
	Capital	20.59	13.67	67.5	72.23	55
	Total	4726.71	4595.45	5114.78	5472.82	5887.64
85	Department of Biotechnology					
	Revenue	2260.11	2231.42	2411.53	2580.34	2786.76
	Capital	...	...	...	...	...
	Total	2260.11	2231.42	2411.53	2580.34	2786.76
86	Department of Scientific and Industrial Research					
	Revenue	4624.6	4617.12	4786.97	5122.06	5531.82
	Capital	5.1	1.71	9	9.63	10.4
	Total	4629.7	4618.83	4795.97	5131.69	5542.22
87	Ministry of Shipping					
	Revenue	1376.04	1299.18	1519.47	1625.83	1755.9
	Capital	192.17	182.05	361.66	368.65	360.65
	Total	1568.21	1481.23	1881.13	1994.48	2116.55
88	Ministry of Skill Development and Entrepreneurship					
	Revenue	2308.22	2171.19	3141	3321.42	4327.52
	Capital	48	26.82	259	277.13	299.3
	Total	2356.22	2198.01	3400	3598.55	4626.82
89	Department of Social Justice and Empowerment					
	Revenue	6594.95	6472.35	7342.6	9607.26	13282.47
	Capital	313.05	273.22	407.4	435.92	470.79
	Total	6908	6745.57	7750	10043.18	13753.26
90	Department of Empowerment of Persons with Disabilities					
	Revenue	922.26	889.72	1031.52	1103.73	1579.03
	Capital	32.74	32.74	38.48	41.17	44.47
	Total	955	922.46	1070	1144.9	1623.5
91	Department of Space					
	Revenue	5381.21	5334.51	5496.18	5880.91	6351.39
	Capital	3774.31	3792.66	5287.24	5657.35	6850.93
	Total	9155.52	9127.17	10783.42	11538.26	13202.32
92	Ministry of Statistics and Programme Implementation					
	Revenue	4754.75	4292.9	4844	5183.08	5597.73
	Capital	28.25	8.2	15	15	15
	Total	4783	4301.1	4859	5198.08	5612.73
93	Ministry of Steel					
	Revenue	44.14	41.5	47.9	51.25	55.35
	Capital	...	...	...	...	...
	Total	44.14	41.5	47.9	51.25	55.35
94	Ministry of Textiles					
	Revenue	6225.77	5884.02	7109.84	7607.53	8140.06
	Capital	25.03	21.38	37.89	40.54	43.38
	Total	6250.8	5905.4	7147.73	7648.07	8183.44
95	Ministry of Tourism					
	Revenue	1775.33	1765.7	2149.99	2300.49	2461.52
	Capital	1.07	...	0.01	0.01	0.01
	Total	1776.4	1765.7	2150	2300.5	2461.53
96	Ministry of Tribal Affairs					
	Revenue	5274.32	5261.64	5935	7225.79	7983.15
	Capital	55	55	65	69.55	74.42
	Total	5329.32	5316.64	6000	7295.34	8057.57
97	Ministry of Water Resources, River Development and Ganga Rejuvenation					
	Revenue	7271.9	4985.99	8152.14	8722.79	9420.61
	Capital	388.1	327.49	707.86	757.41	818
	Total	7660	5313.48	8860	9480.2	10238.61
98	Ministry of Women and Child Development					
	Revenue	21198.16	20383.05	24699.99	26428.99	33961.45
	Capital	38.65	13.32	0.01	...	...
	Total	21236.81	20396.37	24700	26428.99	33961.45
99	Ministry of Youth Affairs and Sports					
	Revenue	1903.41	1676.58	2138.31	2287.99	2471.03
	Capital	34.75	12.5	58.04	62.1	67.07
	Total	1938.16	1689.08	2196.35	2350.09	2538.1
Total		2217750.1	2142667.7	2442213.3	2642220.8	2929539

D. MEDIUM-TERM EXPENDITURE PROJECTIONS FOR SELECT SCHEMES (on net basis)					
1. Revenue Section					
<i>(Figures in ₹ crore)</i>					
Demand No./Name	Scheme Name	RE	BE	Projections	
		2017-2018	2018-2019	2019-2020	2020-2021
1	Department of Agriculture, Cooperation and Farmers' Welfare				
	1. Interest Subsidy for Short Term Credit to Farmers	14750	15000	17196.74	23265.4
	2. Crop Insurance Scheme	10698	13000	14903.84	20163.34
	3. Pradhan Mantri Krishi Sinchai Yojna	3000	4000	4585.8	6204.11
	4. Green Revolution	11138.84	13795.22	15815.52	21396.75
3	Department of Animal Husbandry, Dairying and Fisheries				
	1. White Revolution	1632.97	2219.89	2375.28	2541.55
	2. Blue Revolution	301.73	642.61	687.59	735.72
5	Ministry of Ayurveda, Yoga and Naturopathy, Unani, Siddha and Homoeopathy (AYUSH)				
	National Health Mission	490.5	504.43	539.74	945
7	Department of Fertilisers				
	1. Urea Subsidy	42748	45000	48150	51520.5
	2. Nutrient Based Subsidy	22251.8	25090.35	26846.67	28725.94
9	Ministry of Civil Aviation				
	Regional Connectivity Scheme	200.11	1014.09	1085.08	1171.89
11	Department of Commerce				
	Interest Equalisation Scheme	2000	2500	2000	1500
12	Department of Industrial Policy and Promotion				
	National Industrial Corridor Development and Implementation Trust (NICDIT)	797	1097	1173.79	1267.69
14	Department of Telecommunications				
	Compensation to Service Providers for creation and augmentation of telecom infrastructure	7000	10000	10700	11556
15	Department of Consumer Affairs				
	1. Price Stabilisation Fund	3500	1500	1605	1733
16	Department of Food and Public Distribution				
	1. Assistance to State Agencies for intra-state movement of foodgrains and FPS dealers margin under NFSA	4500	4000	3930	3930
23	Ministry of Development of North Eastern Region				
	1. Central Pool of Resources for North East and Sikkim	699.06	690	738.3	789.98
24	Ministry of Drinking Water and Sanitation				
	1. National Rural Drinking Water Mission	7050	7000	8365.34	9713.86
	2. Swachh Bharat Mission	16948.27	15343.1	7325	8150
26	Ministry of Electronics and Information Technology				
	Promotion of Electronics and IT HW Manufacturing (MSIPS, EDF and Manufacturing Clusters)	433.87	774.22	828.42	886.4
27	Ministry of Environment, Forests and Climate Change				
	Environment, Forestry and Wildlife	975.05	1019	1090.33	1178.51
41	Ministry of Food Processing Industries				
	Pradhan Mantri Kisan Sampada Yojana	0	1313.08	1404	1517.36
42	Department of Health and Family Welfare				
	1. National Health Mission	30786.56	30126.61	35418.9	56503.35
	2. Pradhan Mantri Rashtriya Swasthya Suraksha Mission	470.52	1950	2292.55	3657.28
	3. National AIDS and STD Control Programme	2161.56	1970	2316.07	3694.79
	4. Pradhan Mantri Swasthya Suraksha Yojana	927.3	1850.1	2175.1	3469.92

Demand No./Name	Scheme Name	RE	BE	Projections	
		2017-2018	2018-2019	2019-2020	2020-2021
48	Police				
	1. Border Area Development Programme	1100	770.97	824.94	890.94
	2. Modernisation of Police Forces	2576.95	3157.29	3378.3	3648.56
56	Ministry of Housing and Urban Affairs				
	1. Urban Rejuvenation Mission: AMRUT and Smart Cities Mission	8998.61	12169	16656.78	15000
	2. Swachh Bharat Mission	2300	2500	3421.97	3421.97
	3. Pradhan Mantri Awas Yojna (PMAY)	6042.51	6505	6955	7430
	4. National Livelihood Mission - Ajeevika	349	310	900	950
	5. MRTS and Metro Projects	189.99	76.4	199	19
57	Department of School Education and Literacy				
	1. Umbrella Programme for Development of Minorities	120	120	120	150
	2. National Programme of Mid Day Meal in Schools	10000	10500	11602.24	15452.29
	3. National Education Mission	28255.67	31212.51	34489.05	45933.79
58	Department of Higher Education				
	National Education Mission	1300	1400	1498	3200
60	Ministry of Labour and Employment				
	1. Employees Pension Scheme, 1995	5111.18	4900	5243	5610
	2. Jobs and Skill Development	601.9	1792.74	1918.23	2071.69
64	Ministry of Micro, Small and Medium Enterprises				
	1. Prime Minister Employment Generation Programme (PMEGP)	1195	1800.64	1926.69	2080.82
	2. National Manufacturing Competitiveness Programme (NMCP)	461	1006	891	972
66	Ministry of Minority Affairs				
	Umbrella Programme for Development of Minorities	3785.38	1319.98	1412.38	2500
67	Ministry of New and Renewable Energy				
	Solar Power - Grid Interactive Renewable Power	1117.1	2045.24	907.9	971.45
68	Ministry of Panchayati Raj				
	Rashtriya Gram Swaraj Abhiyan (RGSA)	638.1	720.8	771.25	825.24
72	Ministry of Petroleum and Natural Gas				
	1. LPG Connection to Poor Households	2251.81	3200	4831.7	6042.53
	2. Direct Benefit Transfer	13097.13	16477.8	24879.94	31114.85
	3. Under-recovery (other Subsidy Payable)	8661.87	4200	6341.61	7930.81
74	Ministry of Power				
	1. Strengthening of Power Systems	726.24	663.01	709.42	759.05
	2. Power System Development Fund	1000	544	582.08	622.83
	3. Integrated Power Development Scheme	3400	4035	4317.45	4619.67
	4. Deen Dayal Upadhyaya Gram Jyoti Yojna	5400	3800	4066	4350.62
	5. Sahaj Bijli Har Ghar Yojana (Rural)-Saubhagya	1550	2750	1644	1500
81	Ministry of Road Transport and Highways				
	Road Works	9813.12	11118.99	12200	13510
82	Department of Rural Development				
	1. National Social Assistance Program	8744.57	9975	10000	10000
	2. Mahatma Gandhi National Rural Employment Guarantee Program	55000	55000	58850	62969.5
	3. National Livelihood Mission - Ajeevika	4350	5750	6152.5	6583.18

Demand No./Name	Scheme Name	RE	BE	Projections	
		2017-2018	2018-2019	2019-2020	2020-2021
	4. Shyama Prasad Mukherjee Rurban Mission	600	1200	1257.13	1264.78
	5. Pradhan Mantri Gram Sadak Yojna	16900	19000	19000	19000
	6. Pradhan Mantri Awas Yojna (PMAY)	23000	21000	21000	21000
83	Department of Land Resources				
	Pradhan Mantri Krishi Sinchai Yojna	1722	2251	2408.57	2577.17
84	Department of Science and Technology				
	Science and Technology Institutional and Human Capacity Building	1007.86	1109.43	1187.09	1282.1
85	Department of Biotechnology				
	Biotechnology Research and Development	1252.42	1350	1444.5	1560.06
87	Ministry of Shipping				
	Sagarmala	355	350	374.5	404.46
88	Ministry of Skill Development and Entrepreneurship				
	Jobs and Skill Development	2263.22	3071	3051.81	3051
89	Department of Social Justice and Empowerment				
	1. Umbrella Scheme for Development Of Schedule Castes	4900.86	4875.18	6478.07	9092.07
	2. Umbrella Programme for Development of Other Vulnerable Groups	1273.25	1887.15	2507.62	3519.48
90	Department of Empowerment of Persons with Disabilities				
	Umbrella Programme for Development of Other Vulnerable Groups	257	300	321	346
92	Ministry of Statistics and Programme Implementation				
	Member of Parliament Local Area Development Scheme (MPLAD)	3950	3950	3950	3950
94	Ministry of Textiles				
	1. Amended Technology Upgradation Fund Scheme(ATUFS)	1956	2300	2461	2633.27
	2. Procurement of Cotton by Cotton Corporation under Price Support Scheme	302.67	924	988.68	1057.89
95	Ministry of Tourism				
	1. Pilgrimage Rejuvenation and Spiritual Augmentation Drive (PRASAD)	100	150	160.5	171.73
	2. Integrated Development of Tourist Circuits around specific themes (Swadesh Darshan)	950	1100	1177	1259.39
96	Ministry of Tribal Affairs				
	1. Umbrella Programme for Development of Scheduled Tribes	3512.35	3806.02	4102.87	5422.24
	2. Grants under proviso to Article 275(1) of the Constitution	1500	1800	1980	2180.08
97	Ministry of Water Resources, River Development and Ganga Rejuvenation				
	1. National River Conservation Programme	723.42	770	823.9	889.81
	2. National Ganga Plan and Ghat Works	2300	2300	2300	2300
	3. Pradhan Mantri Krishi Sinchai Yojna	2668.77	3176.42	3398.77	3670.67
98	Ministry of Women and Child Development				
	1. Integrated Child Development Services	19924.1	23088.27	24704.45	31796.38
	2. Mission for Protection and Empowerment for Women	987.5	1365.58	1461.17	1880.63
	Grand Total	466004.69	502344.12	547778.12	647658.34

2. Capital Section					
(Figures in ₹ crore)					
Medium-term Expenditure projections for select schemes (Capital Section)					
Demand No./Name	Scheme Name	RE	BE	Projections	
		2017-2018	2018-2019	2019-2020	2020-2021
1	Department of Agriculture, Cooperation and Farmers' Welfare				
	Green Revolution	45.82	113.7	129.9	136.55
14	Department of Telecommunications				
	Optical Fibre Cable based network for Defence Services	3755	4500	4815	5200
23	Ministry of Development of North Eastern Region				
	Central Pool of Resources for North East and Sikkim	175	310	331.7	330
26	Ministry of Electronics and Information Technology				
	Promotion of Electronics and IT HW Manufacturing (MSIPS, EDF and Manufacturing Clusters)	51	90	96.3	103
29	Department of Economic Affairs				
	National Investment and Infrastructure Fund (NIIF)	0.35	0.01	6600	6700
31	Department of Financial Services				
	Subscription to Share Capital of National Bank for Agricultural and Rural Development (NABARD)	3880	3500	1500	300
42	Department of Health and Family Welfare				
	1. National Health Mission	15	3	3.21	3.43
	2. National AIDS and STD Control Programme	1.5	130	60	65
	3. Pradhan Mantri Swasthya Suraksha Yojana	2247.7	1974.9	995.21	82.29
56	Ministry of Housing and Urban Affairs				
	MRTS and Metro Projects	17810.03	14923.6	15968.25	19495.71
58	Department of Higher Education				
	Higher Education Financing Agency (HEFA)	250	2750	3000	3000
60	Ministry of Labour and Employment				
	Jobs and Skill Development	0.26	5.05	5.4	5.78
66	Ministry of Minority Affairs				
	Umbrella Programme for Development of Minorities	170	0.02	0.02	0.02
74	Ministry of Power				
	1. Strengthening of Power Systems	540.1	510	466	386.8
	3. Integrated Power Development Scheme	972	900	963	1030.41
81	Ministry of Road Transport and Highways				
	1. National Highways Authority of India	23891.59	29663.13	31799.55	47602.16
	2. Road Works	26966.51	29762.12	31845.47	78175.84
87	Ministry of Shipping				
	Sagarmala	125	250	250	250
88	Ministry of Skill Development and Entrepreneurship				
	Jobs and Skill Development	40	202.34	233.86	200
89	Department of Social Justice and Empowerment				
	1. Umbrella Scheme for Development Of Schedule Castes	213.05	307.4	338.14	371.95
	2. Umbrella Programme for Development of Other Vulnerable Groups	100	100	110	121
97	Ministry of Water Resources, River Development and Ganga Rejuvenation				
	Pradhan Mantri Krishi Sinchai Yojna	1.37	1.63	1.8	2
	Grand Total	81251.28	89996.9	99512.81	163561.94