to Government servants, etc., which are provided for in the centralized Grants/Appropriations controlled by the Ministry of Finance should be furnished to the Ministry of Urban Development and the Ministry of Finance.

7. The estimate of establishment charges should be framed taking into account the trends over preceding three years and other relevant factors like changes in rates of pay, allowances, number of posts and their filling and the economy instructions issued by the Ministry of Finance from time to time.
8. Expenditure estimates will be prepared with full accounts classification, i.e., Major/Sub-Major Head, Minor Head, Sub-Head, Detailed Head and Object Head of Account. The correctness of accounts classification must be ensured by the Principal Chief Controller / Chief Controller/ Controller of Accounts in each case. Doubts, if any, may be clarified beforehand in consultation with the Ministry of Finance, Budget Division and Controller General of Accounts. The relevant Grant number and title of Appropriation should also be mentioned to facilitate identification of the provision in Budget Estimates for the current year.
9. Unless otherwise indicated by the Ministry of Finance, estimates (both Revised Estimates for the current year and Budget Estimates for the ensuing year) should reach the Ministry of Finance, Department of Economic Affairs, Budget Division, by the date prescribed by the Ministry of Finance, each year, in triplicate in Form GFR 4, a separate form being used for each Major Head of Account.
10. To facilitate appreciation and scrutiny of the estimates, any major variations between the Budget and Revised Estimates for the current year and also between the Revised Estimates for the current year and Budget Estimates for the ensuing year should be explained cogently. In particular, all provisions for subsidy, capital investment or loan to a Public Sector Undertaking, must be explained by indicating their purpose and the extent to which they are intended to cover losses, working capital needs, debt or interest liabilities of the undertaking.
11. Wherever the proposed estimates attract the limitations of 'New Service/New Instrument of Service', the fact must be specifically highlighted. The guidelines to be followed in this regard are indicated in Annexure - I to this Appendix. For all 'new' schemes, other than purely 'works' projects, the estimates proposed should be supported by details set out in Annexure - II to this Appendix. In the case of provisions of 'Grants-in-aid' to non-Government entities, the full purpose thereof and the nature of the grants, whether recurring or non-recurring, should also be indicated.
12. All provisions for transfer of Government assets to Public Sector Undertaking and other non-Government entities must also be highlighted, indicating whether the transfer is by way of grants or by way of equity investment or loan. Similarly, in the case of nationalization or take-over of any private sector assets, the related provisions in estimates must be supported by full details, such as the effective date of take-over, the agreed compensation amount and the manner of its payment, etc. In cases of takeover, where the assets are simultaneously transferred to a Public Sector Undertaking, it must be ensured that the estimates provide for (i) payment of compensation for the take-over, (ii) for transfer of assets to the Public Sector Undertaking, by means of recovery of compensation payment to be taken in reduction of expenditure, and (iii) provisions for equity or loan

    to the Public Sector Undertaking.

B. SCHEME RELATED EXPENDITURE ESTIMATES

13. The Budget Division through the yearly Budget Circular will prescribe the form and the manner in which proposals are required to be submitted to them for determining the scheme allocations,(both Central Sector Schemes and Centrally Sponsored Schemes) for the ensuing year. The Financial Adviser in each Ministry / Department of the Central Government will accordingly call for requisite data from the estimating authorities, public sector and other enterprises under the control of the Ministry / Department, etc. The approved allocations for Central Sector and Centrally Sponsored Schemes will be communicated by the Ministry of Finance to the

Central Ministries / Department. Ministries/ Departments will finalize the Statement of Budget Estimates, indicating the total outlay approved for each scheme / organization and the extent to which it is to be met from extra-budget resources and from provisions in the Demands for Grants.

14. Subject to such directions as may be issued by the Ministry of Finance from time to time, the Revised Estimates for the current year and Budget Estimates of the ensuing year, in respect of Scheme provisions, are to be sent to the Ministry of Finance in Form GFR 7. For furnishing these estimates, instructions for preparation and submission of Other than scheme Expenditure Estimates will apply to the extent relevant; in addition, the following points should also be borne in mind :-

    (i) Such part of the approved budgetary support for Scheme outlay as relates to 'works expenditure' and has been accepted by the Ministry of Urban Development for inclusion in their Demands for Grants should be excluded by the other Ministries / Departments in reporting the estimates to the Ministry of Finance in Form GFR 4.

    (ii) In the case of, provisions for equity investments and loans to public sector and other enterprises, as well as those for grants-in-aid, specific schemes, for which the outlay is provided and the extent for each of them is also to be indicated clearly.

    (iii) Provisions for Scheme expenditure on Central Sector Schemes and Centrally Sponsored Schemes, including such expenditures in Union Territories, are to be included in the relevant demand of the Administrative Ministry/ Department and not in 'Area' Demand of the concerned Union Territory.

ANNEXURE –I TO APPENDIX-3

(Refer: Ministry of Finance, Budget Division's OM No. F.1(23)-B(AC)/2005 dated 25.05.2006
[See Paragraph 11 of Appendix – 3/Rule 63]

FINANCIAL LIMITS TO BE OBSERVED DETERMINING CASES RELATING TO "NEW SERVICE"/NEW INSTRUMENT OF SERVICE

Nature of Transaction	Limits upto which expenditure can be met by re-appropriation 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.1crore	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, whichever 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, whichever is less.

<table>
<tr><td colspan="3">C. All bodies or authorities within the administrative control/management of Central Government or substantially financed by the Central Government.</td></tr>
<tr><td>Loans</td><td>Upto 10% of the appropriation already voted or Rs. 10 crore, whichever is less</td><td>More than 10% over the appropriation already voted by Parliament or Rs.10 crore. whichever is less</td></tr>
<tr><td colspan="3">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.</td></tr>
<tr><td>Nature of transaction</td><td>Limits upto which expenditure can be met by re-appropriation of savings in a Grant subject to report to Parliament</td><td>Limits beyond which prior approval of Parliament is required for expenditure from the Consolidated Fund</td></tr>
<tr><td>D. Expenditure on new Works (Land, Buildings and/or Machinery)</td><td>Above Rs.50 lakhs but not exceeding Rs. 2.5 crore or not exceeding 10% of the appropriation already voted, whichever is less.</td><td>Above Rs.2.5 crore or above 10% of the appropriation already voted.</td></tr>
<tr><td>II REVENUE EXPENDITURE</td><td></td><td></td></tr>
<tr><td>E. Grants-in-aid to any body or authority</td><td>---</td><td>All cases</td></tr>
<tr><td colspan="3">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.</td></tr>
<tr><td>F. Subsidies</td><td></td><td></td></tr>
<tr><td>(i) New Cases
(ii) Enhancement or provision in the existing appropriation</td><td>–
Upto 10% of the appropriation already approved by the Parliament or Rs.10 crore, whichever is less.</td><td>All cases
More than 10 % of the appropriation already voted by Parliament or Rs.10 crore, whichever is less.</td></tr>
<tr><td>Payments against cess collections</td><td>Limits as applicable to grants-in-aid to statutory or public institutions will apply</td><td>All cases</td></tr>
<tr><td>New Commissions or Committees of Enquiry</td><td>–</td><td>Above Rs.20 lakhs (total expenditure)</td></tr>
</table>

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.

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.

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.

ANNEXURE - II TO APPENDIX - 3

[See Paragraph 11 of Appendix - 3/Rule 63]

MEMORANDUM FOR PROPOSALS INVOLVING EXPENDITURE ON NEW SERVICE OR NEW INSTRUMENT OF SERVICE

Government of India
Ministry of.......................................
Department of.................................
New Delhi, the................................

MEMORANDUM

1. **Statement of proposal :**
   (a) Title of the proposal / scheme.
   (b) Description of the proposal / scheme and its objects.
   (c) Justification for the proposal / scheme and what alternatives have been considered.
   (d) Description of the manner in which the proposal / scheme is proposed to be implemented including mention of agency through which the scheme will be executed.
   (e) Schedule of programme and target date of completion.
2. **Financial implications of the proposal:**
   (a) Nature of the scheme (Central Sector Scheme or Centrally Sponsored – or Others.)
   (b) Total outlay (recurring and non-recurring separately), its broad details and its year-wise phasing.
   (c) (i) Budget allocation, in a scheme; and
   (ii) Budget provision in the current financial year;
   if no Budget provision exists, how is the expenditure proposed to be met?
   (d) Foreign exchange component of the outlay and how it is proposed to be met.
   (e) Component of grant, loan and subsidy, if any, in the total outlay involved and their proposed terms. (f) Number of posts, their pay scales and the basis adopted for staffing (Statement attached).
   (g) Broad details of construction works, their justification and basis of estimates (Statement attached). (h) Requirement of stores and equipment together with justification and cost (Statement attached).
   (i) Achievement / return expected and other economic implications, if any.
3. (a) Comments, if any, of the NITI Aayog (for Schemes only).
   (b) Comments, if any, of other Ministries / Departments which may have been consulted.
4. Supplementary information, if any.
5. Points on which decision / sanctions are required.

Secretary to the Government of India.

Ministry of.......................................
Department of.................................

APPENDIX – 4

[See Note below Rule 52]

PROCEDURE FOR COMPILATION OF DETAILED DEMANDS FOR GRANTS

1. The Demand for Grants are presented to Parliament at two levels. The Main Demands for Grants are presented to Parliament by the Ministry of Finance along with the Annual Financial Statement while the Detailed Demands for Grants are laid on the Table of the Lok Sabha by the concerned Ministries a few days in advance of the discussion of the respective Ministries Demands in that House.

   Both the Main Demands for Grants as also the Detailed Demands for Grants comprise three parts each, viz.-

   Part - I shows the Service for which the Demand (or Appropriation) is intended and the estimates of the gross amount, separately for Voted and Charged Expenditure, under Revenue and Capital (including Loan) sections required in the ensuing year in respect of that Service.

   Part - II shows break up of the estimates separately. In the Main Demands for Grants, the break up is exhibited up to the level of Major Heads of Account which correspond to functions of the Government.

   In the Detailed Demands for Grants the break up in respect of activities/schemes/organization up to the object head level is given.

   The Detailed Demands for Grants also exhibit actuals of the previous year in Part - II.

   Both in the Main Demands for Grants as well as in the Detailed Demands for Grants, the details of recoveries taken in reduction of expenditure provided for in the Demand or Appropriation are also depicted.

2. All Detailed Demands for Grants of a Ministry / Department are consolidated in a single volume and presented to Lok Sabha by the concerned Ministry / Department. The Detailed Demands show 'actual expenditure' as per accounts in the previous year, Budget and Revised Estimates for the current years and Budget Estimates for the ensuing year.

   (i) The process of compilation should start in July / August with the preparation of a manuscript skeleton.

   Manuscript skeletons of Detailed Demands for the ensuing year should be prepared by using the printed Detailed Demands for the current year by making necessary alterations therein. New sub-heads sanctioned by the Ministry of Finance, if any, and those expected to be required should also be added in the manuscript at appropriate places. The manuscript should then be sent to the designated press for a proof. Where necessary, a second proof may be obtained. The printed skeletons should be available with the Ministries/ Departments preferably by the 15th October each year.

   (ii) Two copies of the Demand skeleton may then be sent to the Principal Accounts Officer, as the case may be, for filling the 'Actuals' column for the previous year and to return one copy duly filled in.

   (iii) In the master copy of the Demand, the Ministry / Department will then post (1) the figures of actuals as reported by the Principal Accounts Officer / Accountant-General; (2) Revised Estimates for the current year and the Budget Estimates for the ensuing year from the office copy of the SBEs /Demands for Grants sent to Ministry of Finance. While posting these entries, care should be taken to ensure that –

   (a) "Charged" items are shown in italics and are not mixed up with "Voted" provisions;

   (b) posting is done accurately against the proper item / head of account including "recoveries", if any, taken as reduction of expenditure;

   (c) new items are inserted at the proper place under the relevant minor head;

   (d) totals of sub-heads, minor heads, major heads, etc., are correctly worked out and posted; that totals of Revenue section and Capital section as well as the grand totals are correct and show "Charged" and "Voted" figures distinctly; and

   (e) new sub-head (opened through Supplementary Demands) or otherwise or any change in the numbering and nomenclature sanctioned by the Budget Division since the proof of the skeleton should also be incorporated in the Master Copy.

NOTE :–A sub-head should appear in the Demand only when there is provision thereunder, either in the current year(Budget or Revised) or the ensuing year. Wherever only actuals of the previous year pertaining to a sub-head are to be exhibited, this should be done by inserting suitable footnote on the relevant page.

(iv) The process of compilation and printing of the Demands should be undertaken in stages.

3. The first proof of individual Demands may be obtained after posting actuals of previous year and other than Scheme estimates (by 15th December). The second proof may be similarly obtained (by 15th January) after "Scheme" Revised estimates are posted in the first proof. As soon as "Scheme "provisions for the ensuing year are finalized and communicated by the Ministry of Finance, they should be posted in the second proof. Before obtaining the third proof, the following material may also be added.

(A) Main Demands for Grants :

(i) Notes on the Demands for Grants highlighting the following :-

(a) The objectives of the concerned Ministry / Department, how the programmes undertaken or contemplated contribute towards attainment of such objectives and the agencies entrusted with the execution of such programmes;

(b) Details of important provisions included in Demands for Grants with particular emphasis on Scheme provisions and new items of expenditure;

(c) Cogent reasons for significant variations between the Budget Estimates and Revised Estimates for the current year and between the Revised Estimates, for the current year and the Budget Estimates for the ensuing year;

(d) Provisions for subsidy in lieu of interest on loans by the Government or token provisions for concessional rate of interest along with number of likely cases involved and financial implications, if determinable; and

(e) Complete details of the estimated cost of a project together with its economics and financial implications (whenever these estimates are revised and the cost of escalation exceeds 20 per cent of the sanctioned cost or Rs. 3 crores, whichever is more, full reasons therefor and the effect thereof on the economics of the projects should also be included in the Notes on Demands).

(ii) A statement giving details of provisions in the Budget which attract limitations of "New Service"/"New Instrument of Service".

(B) Detailed Demands for Grants :

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

(i) Schedule showing the estimated strength of establishment and provision therefor.

(ii) Statement showing project-wise provision for expenditure on externally aided projects in the Central Schemes.

(iii) Schedule showing provision for payment of grants in aid to non-Government bodies.

(iv) Statement showing details of individual works and projects costing Rs. 5 crore or above.

(v) Statement showing revised cost estimates of projects of public sector enterprises and departmental undertakings.

(vi) Statement showing transfer or gift of Government properties of value exceeding Rs. 5 lakhs to non-Government bodies.

(vii) Statement showing contributions to International bodies. 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.

(viii) Statement showing guarantees given by the Central Government and outstanding as on 31st March of the preceding year.

(ix) Statement showing grants-in-aid exceeding Rs. 5 lakhs (recurring) or Rs. 10 lakhs (non-recurring) actually sanctioned to private institutions/organizations/ individuals.

4. In addition the Detailed Demands for Grants will also include where necessary, "Notes on Important Projects and Schemes", e.g., where the Ministry / Department do not bring out performance Budgets.

5. The third proof on receipt from the press should be thoroughly checked for accuracy of all estimates and other data, as these must necessarily conform with the main Demands for Grants. Therefore for obtaining page proof, all pages should be serially numbered and table of contents prepared. The page proof received from the Press should be fully scrutinized.

6. A sample printed copy of the Demands should be scrutinized on receipt from Press and where necessary an errata may be prepared, got printed and pasted by the Press in individual copies of the Printed Demands.

7. The Demands of smaller Departments like Lok Sabha, Rajya Sabha, Department of Parliamentary Affairs, Staff, Household and Allowances of the President, Secretariat of the Vice-President and Union Public Service Commission which are clubbed in a single volume are to be prepared and presented by the Ministry of Finance.

APPENDIX – 5

[Rule 66]

PROCEDURE TO BE FOLLOWED IN CONNECTION WITH THE DEMANDS FOR SUPPLEMENTARY GRANTS

An excess over the sanctioned Grant or Appropriation may arise owing to either –

(a) an unforeseen emergency; or

(b) under-estimated or insufficient allowance for factors leading to the growth of expenditure. In the case of an excess of either type the Head of the Department or the Controlling Officer concerned should proceed as follows :-

  (i) He should, in the first place, examine the allotments given to other Disbursing Officers under the same detailed head within the unit of appropriation, and transfer to the Disbursing Officer who requires an additional allotment such sum as can be permanently or temporarily spared. Since appropriation audit is ordinarily conducted against total allotments for a unit, reappropriation in the technical sense of the word is not involved in such cases. The process amounts only to redistribution which the Controlling Officer can ordinarily effect without reference to any other authority.

  (ii) Should he find such redistribution impossible he should examine the allotments against other detailed heads inside the primary units of appropriation, with the object of discovering probable savings and effecting a transfer. Where such redistribution is feasible, he should if he has been vested with the necessary powers, carry it out. Otherwise, he should obtain the sanction of the competent authority.

  (iii) If the provision of funds from within the primary units proves to be impossible, an examination of the whole grant should be undertaken to see whether there are likely to be savings under any of the other units of grant or appropriation which can be utilized to meet it. If so, he should proceed as indicated in Clause (ii) above.

  (iv) If such savings are not available, it should be seen whether special economies can be effected under other primary units of appropriation. If funds cannot be provided by either of these methods, it will have to be considered whether the excess should be met by postponement of expenditure or whether an application for supplementary grant or appropriation should be made.

  (v) The Supplementary Demand for Grants shall be presented to the Parliament in a number of batches as decided by the Ministry of Finance, Department of Economic Affairs. The first batch shall normally consist of requirements of the following nature :-

    (a) Cases where advances from Contingency Fund of India have been granted, which are required to be recouped to the Fund.

    (b) Payment against a court decree, which cannot be postponed; and

    (c) Cases of additional requirement of funds for making immediate payments, which can be met by re-appropriation of savings in the Grant but attract the limitation of New Service / New Instrument of Service.

  (vi) All applications for supplementary grants or appropriations should be submitted by the Department of the Central Government administratively concerned to the Ministry of Finance on such dates and in such forms / batches as may be prescribed by the latter from time to time.

  (vii) On receipt of an application for a supplementary grant, the Ministry of Finance will review the position of the grant of appropriation as a whole with reference to the known actuals of the year to date and the actuals and estimates for previous years. If after this examination, the Ministry of Finance comes to the conclusion that it should be possible for the Administrative Department to meet the expenditure from within the sanctioned grant either from normal savings or by special economies or in the last resort by judicious postponement of other expenditure or in the last resort by judicious postponement of other expenditure, the Administrative Department will be so informed and no supplementary demand will be presented to Parliament. If, on the other hand, the Ministry of Finance considers that a supplementary grant will be necessary, a demand will be placed before Parliament.

(viii) If during the course of the year it is found necessary to incur expenditure on a 'New Service' not provided for in the annual budget the Administrative Department shall explain to the Ministry of Finance why the expenditure was not provided for in the original budget and why it cannot be postponed for consideration in connection with the next budget. The Ministry of Finance, if satisfied on these points, will consider whether it would not be reasonable to ask the department concerned to curtail its other expenditure so as to keep the total within the grant. Ordinarily, no "new service" or item will be accepted by the Ministry of Finance, unless the department concerned can guarantee that the extra expenditure will be met from normal savings or by special economies within the grant. Cases which involve additional grant will normally be accepted by the Ministry of Finance only if they relate to matters of real imperative necessity or to the earning or safeguarding of revenue. The demand for a supplementary grant of appropriation or a token vote in respect of a "new service" will be presented to Parliament as soon as practicable after the need arises.

NOTE. –The expression 'New Service' wherever used in this Appendix includes – 'New Instrument of Service'.

APPENDIX – 6

[Rule 67. (4)]

THE CONTIGENCY FUND OF INDIA RULES

SRO 1358. - In exercise of the powers conferred by Section 4 of the Contingency Fund of India Act, 1950 (XLIXof 1950), the Central Government hereby makes the following rules:-

CONTINGENCY FUND OF INDIA RULES

1. These rules may be called the Contingency Fund of India Rules.
2. The Contingency Fund of India shall be held on behalf of the President by the Secretary to theGovernment of India, Ministry of Finance, Department of Economic Affairs.
3. From out of the Balance in the Fund, such amounts as may be agreed upon from time to time shall be placed at the disposal of the Financial Commissioner of Railways for the purpose of meeting the unforeseen expenditure of the Railways.
4. Subject to the provisions of Rule 5 below, all applications for advances from the Fund shall be made to the Secretary to the Government of India, Ministry of Finance, Department of Economic Affairs. The applications shall give -
   (i) brief particulars of the additional expenditure involved,
   (ii) the circumstances in which provision could not be included in the budget,
   (iii) why its postponement is not possible,
   (iv) the amount required to be advanced from the Fund with full cost of the proposal for the year or part of the year, as the case may be, and
   (v) the grant or appropriation under which supplementary provision will eventually have to be obtained.
5. Applications for advances required by Railways shall be made to the Financial Commissioner of Railways in the manner provided for in Rule 4.
6. Advances from the Fund shall be made for the purpose of meeting unforeseen expenditure including expenditure on a new service not contemplated in the annual financial statement.
7. A copy of the order sanctioning the advance, which shall specify the amount, the grant or appropriation to which it relates and give brief particulars by sub-heads and units of appropriation of the expenditure for meeting which it is made, shall be forwarded by the Ministry of Finance or the Financial Commissioner of Railways, as the case may be, to the Audit and Accounts Officers concerned. In addition, the Ministry of Finance and the Financial Commissioner of Railways shall forward copies of such orders to the Accountant- General, Central Revenues and the Director of Railway Audit respectively.
8. (1) Supplementary Estimates for all expenditure so financed shall be presented to Parliament at the first session meeting immediately after the advance is sanctioned unless such advance has been resumed to the Contingency Fund in accordance with the provisions of sub-rule (2).

   NOTE 1. -*While presenting to Parliament Estimates for expenditure financed from the Contingency Fund, a note to the following effect shall be appended to such Estimates :-*

   'A sum of Rs. .... has been advanced from the Contingency Fund in

   ....and an equivalent amount is required to enable repayment to be made to that Fund.'

   NOTE 2. -*If the expenditure on a new service not contemplated in the Annual Financial Statement can be met, 'wholly or partly' from savings available within the authorized appropriation, the note appended to the Estimates submitted shall be in the following form :-*

   'The expenditure is on a new service. A sum of Rs. ....has been advanced from Contingency Fund in .... and an equivalent amount is required to enable repayment to be made to that Fund.' The amount, viz., Rs. .... can be found by re-appropriation.

'A part of that amount, viz., Rs. .... of savings within the grant and a token vote only is now required, viz., Rs. .... only.

a vote is required for the balance

(2) As soon as Parliament has authorized additional expenditure by means of a Supplementary Appropriation Act, the advance or advances made from the Contingency Fund, whether for meeting the expenditure incurred before the Supplementary Estimates were presented to the Parliament or after they were so presented, shall be resumed to the Fund to the full extent of the appropriation made in Act.

8. A. If in any case, after the order sanctioning an advance from the Contingency Fund has been issued in accordance with Rule 7 and before action is taken in accordance with Rule 8, it is found that the advance sanctioned will remain wholly or partly unutilized, an application shall be made to the sanctioning authority for cancelling or modifying the sanction, as the case may be.

8. B. All advances sanctioned from the Contingency Fund to meet expenditure in excess of the provision for the service included in an Appropriation (Vote on Accounts) Act shall be resumed to the Contingency Fund as soon as the Appropriation Act in respect of the expenditure on the service for the whole year, including the excess met from the advances from the Contingency Fund has been passed.

8. C. If during an Election year, two Budgets are presented to the Parliament, all advances, sanctioned from the Contingency Fund of India during the period between the presentation of first and second Budgets or during the period between the presentation of the second Budget and the passing of the connected Appropriation Act to meet expenditure on a service not included in an Appropriation (Vote on Account) Act and the advances outstanding at the end of the preceding financial year being advances the estimates for which are included in the second Budget, shall be resumed to the Contingency Fund as soon as the Appropriation Act in respect of the expenditure on the service for the whole year has been passed.

NOTE. *-A suitable explanation regarding the advance and the recoupment thereof shall be incorporated in the "Notes on Demands for Grants". Wherever required, such a case will be included in the statement of 'New Service' / 'New Instrument of Service' appended at the end of the demands.*

9. A copy of the order resuming the advance, which shall give a reference to the number and date of the order in which the original advance was made and to the Supplementary Appropriation Act referred to in Rule 8, shall be forwarded by the Ministry of Finance and the Financial Officers concerned, in addition, to the Audit and Accounts Officers concerned. In addition, the Ministry of Finance shall forward copies of such orders to the Accountant General, Central Revenues, and the Director of Railways Audit if pertaining to the Railways.

10. An account of the transactions of the Fund shall be maintained by the Ministry of Finance in Form 'A' annexed to these rules.

11. Actual expenditure incurred against advances from the Contingency Fund shall be recorded in the account relating to the Contingency Fund in the same details as it would have been shown if it had been paid out of the Consolidated Fund.

ANNEXURE FORM 'A'

[See Paragraph 10 of Appendix-6]

CONTINGENCY FUND OF INDIA

Amount of the Fund Rs...

Sl. No.	Date of transaction	Number and name of Grant of appropriation	Number and date of the application for advance	Number and date of the order making the advance	Amount of advance resumed	Supplementary Appropriation act providing for the Additional Expenditure	Amount of advance resumed	Balance after each transaction	Initials of Officer-in-charge	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)

NOTE1.- *The balance should be struck after each transaction.*

NOTE2.- *The amount of the advances should be entered in black ink when made and in red ink when resumed.*

APPENDIX - 7

[See Rule 310 (4) and 310 (5)]

TRANSFER OF LAND AND BUILDINGS BETWEEN THE UNION AND STATE GOVERNMENTS

1. These rules apply to the transfer of land and buildings between the Union and the State Governments and also to the surrender to the State Governments of land belonging to Railways.

The general position under Article 294 of the Constitution is that as from the commencement of the Constitution -

(a) all property and assets which immediately before such commencement were vested in His Majesty for the purposes of the Government of the Dominion of India and all property and assets which immediately before such commencement were vested in His Majesty for the purpose of the Government of each Governor's Province, shall vest respectively in the Union and the corresponding State; and all rights, liabilities and obligations of the Government of the Dominion of India and of the Government of each Governor's Province, whether arising out of any contract or otherwise, shall be the rights, liabilities and obligations respectively of the Government of India and the Government of each corresponding State subject to any adjustment made or to be made by reason of the creation before the commencement of the construction of the Dominion of Pakistan or of the Province, of West Bengal, West Punjab and East Punjab.

Article 294, as is evident, relates to succession to property, assets, rights, liabilities and obligations in certain cases only; Article 295 of the Constitution which relate to succession to property, assets, rights, liabilities and obligations in other cases, provides that -

(i) As from the commencement of the Constitution :

(a) all property and assets which immediately before such commencement were vested in any Indian State corresponding to a State specified in Part -B of the First Schedule shall vest in the Union if specified in Part - B of the First Schedule shall vest in the Union if the purpose for which such property and assets were held immediately before such commencement will thereafter be purposes of the Union relating to any of the matters enumerated in the Union List; and

(b) all rights, liabilities and obligations of the Government of any Indian State corresponding to a State specified in Part -B of the First Schedule, whether arising out of any contract or otherwise, shall be the rights, liabilities and obligations of the Union Government, if the purposes for which such rights were acquired or liabilities or obligations were incurred before such commencement will thereafter be purposes of the Union Government relating to any of the matters enumerated in the Union List:

subject to any agreement entered into in that behalf by the Union Government with the Government of that State.

(ii) Subject as aforesaid, the Government of each State specified in Part 'B' of the First Schedule shall, as from the commencement of the Constitution, be the successor of the Government of the corresponding Indian State as regards all property and assets and all rights, liabilities and obligations, whether arising out of any contract or otherwise, other than those referred to in Clause (1).

All property and assets, which include land and buildings, and which vest in the State Government under Articles 294 and 295 of the Constitution or otherwise shall be at the disposal of the respective State Governments, who will be at liberty to dispose them of by sale, mortgage, etc., and the proceeds thereof shall be credited to the revenues of the respective State Governments.

From the commencement of the Constitution, the transfer of land between the Union and the State Government shall be regulated by mutual agreement except when they are acquired under some Act. The Union Government have laid down the following principles to be observed in regard to certain points :-

(i) (a) When land belonging to a private party has to be acquired on behalf of the Union Government acquisition shall be at the expense of that Government.

(b) In cases where the Union Government require any land, which is in occupation of the State Government, to be transferred to them, the amount payable by the Union

Government will ordinarily be the market value of the land and buildings, if any, thereon.

(c) The amount payable will include the capitalized value of land revenue assessable on the land when the transfer causes actual loss of land revenue to the State Government.

(d) Solatium of 15 per cent payable under the Land Acquisition Act will not apply to such transfers.

(ii) *Land surplus to the requirements of the Union Government* :- When the Union Government no longer required land in their possession, the Government of the State in which it is situated will be given the option of assuming possession of the whole or any portion thereof subject to the following conditions :-

(a) the Union government themselves shall be the judges of whether they require to retain any particular land or not;

(b) if the State Government desire to assume possession of the land, the option to do so shall be exercised within six months of the date on which the Union Government signify their intention of surrendering the land;

(c) the amount payable for the land will in all cases be its market value at the date of transfer;

(d) when the State Government desire to assume possession of only a portion of the land surrendered, they shall be entitled to do so only if the value of the land as a whole is not materially reduced by the division; and

(e) if the State Government do not desire to assume possession of any land on the foregoing terms, the Union Government will be free to dispose it of to a third party. Before, however, so disposing of the land, the Union Government will consult the State Government as to the levy of ground rent or assessment and the conditions, if any, subject to which it should be sold and they will, as far as possible, dispose of the land subject to the conditions which the State Government may desire to impose. The Union Government are not, however, bound to obtain the concurrence of the State Government in all cases, and in cases of disagreement the Union Government shall be the sole judge of the terms and conditions to be imposed.

(iii) *Determination of Disputes as to Titles.* - Disputes as to title between the Union Government and a Stat Government shall be determined by the Supreme Court.

2. *Market value defined.* -Market value when applied to land may be defined as the price which the land would fetch if sold in the open market subject to the ground rent or assessment shown against it in the revenue registers, or, if no ground rent or assessment shown against it in the revenue registers, subject to a ground rent or assessment levied at the rate at which ground rent or assessment is actually being levied on similar lands in the neighbourhood excluding all cases in which such similar lands in the neighbourhood are held free of ground rent or assessment at favourable or unfavourable rates of ground or assessment. This is the market value which has to be credited or debited, as the case may be, in the case of all transactions between the State Governments and the Union Government or between the Union Government and State Governments or the Railways.

APPENDIX - 8

[See Rule 286. (3) and Rule311]

CHARITABLE ENDOWMENTS AND OTHER TRUSTS
I. CHARITABLE ENDOWMENTS

1. The duties of the Treasurer of Charitable Endowments for India are prescribed in the Charitable Endowments Act, 1890 (Act VI of 1890), and the rules framed thereunder, which are printed as an Annexure hereto.
2. Under sub-section (1) of Section 3 of the Charitable Endowments Act, the Deputy Secretary/Director (Budget) in the Ministry of Finance, Department of Economic Affairs, nominated for the purpose, has been appointed ex officio to be the Treasurer of Charitable Endowments for India with effect from the 1st April, 1954. All the property of Charitable Endowments, the objects of which extend beyond a single State or which are objects to which the executive authority of the Central Government extend, vest in him.

   The Treasurer of Charitable Endowments for India is authorized to employ the agency of the Treasurer of Charitable Endowments of a State, with the consent of the State Governments, for discharging any of the functions assigned to him under the rules referred to in Paragraph 1 above.
3. When a copy of a vesting order is received by the Treasurer of Charitable Endowments for India, he should at once place himself in communication with the persons who appear from the order to be the holders of the documents of title relating to the property or of the securities mentioned in the order, and request them to forward the Title Deeds, or securities in a registered cover and to insure the cover for Rs. 100. These do not require to be endorsed, as the vesting order operates to transfer the securities to the Treasurer.
4. At every change of Office of the Deputy Secretary/Director (Budget) in the Ministry of Finance, Department of Economic Affairs nominated for the purpose, a formal transfer of charge of the Treasurer of Charitable Endowments for India should also take place and as separate charge report, supported by a statement of the total of the balances of the Funds vested in the Treasurer, duly signed by the relieved and the relieving Treasurers should be sent to Government.

   A list of receipts granted by the Reserve Bank in acknowledgement of the securities forwarded to it for safe custody as also of the securities kept in the custody of the Treasurer should also be prepared and signed by the relieved and the relieving Treasurers, and sent to Government along with the charge report.

   NOTE. -*Whenever there is a change in the Office of a Treasurer of Charitable Endowments of a State who has been acting as an agent of the treasurer of Charitable Endowments for India, a charge report prepared in the manner indicated in this paragraph should be furnished to the latter.*

II. MISCELLANEOUS TRUST ACCOUNTS

5. If, under any general or special orders of Government, an Audit Officer / Accounts Officer or any other Government officer is required to act in his official capacity as a Trustee or Depository of any public or quasi-public fund, which does come within the scope of the accounts of Government, or of any Charitable Endowment and is not a Government security held in trust under the rules in Chapter IX of the Government Securities Manual, such an officer should endeavour to have the trust vested, if possible, in the Treasurer of Charitable Endowments for India; but, if that course is not possible, he should open an account with the State Bank of India, or with any other approved Bank, for the deposit of moneys received by him on account of Trust. Full and clear record of all transactions relating to the trust fund should be kept in the books of accounts in his personal custody in a form complying with the terms and conditions of the Trust. The securities, if any, deposited with him should be dealt with in accordance with the instructions contained in Chapter IX of the Government Securities Manual.
6. The books of accounts should be supported by a short statement descriptive of the nature and obligation of the Trust, with reference to the documents bearing upon it, so that any other Government officer on receiving charge may know by reference to it exactly what his obligations are in the matter.

NOTE. -*The receipt and disposal of interest should be recorded in these accounts which are meant for the principal of the Trusts only.*

7. The accounts should be balanced and closed every 31st day of March. They should also be balanced and closed when the Government officer acting as the Trustee makes over charge of his office to a successor or substitute, a balance sheet being appended to the charge report and signed both by the officer receiving and the officer giving over charge.

8. The accounts will be subject to such audit check as may be prescribed by Government.

ANNEXURE

[See Paragraph 1 of Appendix -8]

In exercise of the powers conferred by Section 13 of the Charitable Endowments Act, 1890 (VI of 1890), and in supersession of the late Home Department Notification No. 1569 - Judicial, dated the 24th October, 1890, the Central Government is pleased to make the following rules and forms :-

THE CHARITABLE ENDOWMENTS (CENTRAL) RULES, 1942

1. Short Title. -

(1) These rules may be called the Charitable Endowments (Central) Rules, 1942.

(2) They apply to charitable endowments the objects of which extend beyond a single State or are objects, to which the executive authority of the Central Government extends.

2. Interpretation.- In these rules -

(a) "the Act" means the Charitable Endowments Act, 1890;

(b) "Treasurer" means the Treasurer of Charitable Endowments for India for the time being, appointed under sub-section (1) of Section 3 of the Act, and includes such other officer as the Treasurer may appoint to discharge any of the functions assigned to him under these rules;

(c) "Form" means a form appended to these rules.

3. Previous publication of vesting orders and schemes.-On cases in which private persons apply for a vesting order or a scheme or modification of a scheme, and in all cases in which it is proposed to depart in any respect from the ascertained wishes or presumable intentions of the founder of an endowment, there shall ordinarily, and unless the Central Government otherwise directs, be precious publication of the proposed vesting order or scheme or modification.

4. Mode of previous publication.

(1) Unless the Central Government is of opinion that a proposed vesting order or proposed scheme or modification of a scheme may be made or settled without previous publication, it shall publish a draft of the proposed order, scheme or modification or a sufficient abstract thereof, for the information of persons likely to be affected thereby.

(2) The publication shall be made in the Official Gazette and in such other manner as the Central Government may direct.

(3) A notice specifying a date on or after which the proposed order, scheme or modification will be taken into consideration by the Central Government should be published with the draft or abstract.

(4) The Central Government shall consider any objection or suggestion which it may receive from any person with respect to the proposed order, scheme or modification thereof before the date specified in the notice under sub-rule (3).

5. **Costs.** The cost of the previous publication under Rule 4 of any proposed order, scheme or modification of a scheme, and any other costs incurred or which may be incurred in the making of the orders or in the settlement of a scheme or modification of a scheme, shall be paid by the applicant for the order, scheme or modification, as the case may be, and, if the Central Government so directs may be paid by him out of any money in his possession pertaining to the trust to which his application relates.

6. Securities which may vest in the Treasurer.-No securities for money except the securities mentioned in Clauses (a), (b), (bb), (c) and (d) of Section 20 of the Indian Trusts Act, 1882 (II of 1882), shall be vested in the Treasurer.

7. Accounts of trusts consisting of immovable property.-In the case of property vested in the Treasurer other than securities for money, the person acting in the administration of the trust and having, under sub-section (3) of Section 8 of the Act, the possession, management and control of the property and the application of the income thereof, shall in books to be kept by him, regularly enter or cause to be entered full and true accounts of all moneys received and paid respectively on account of the trust, and shall, on the demand of the Central Government, submit annually to such public servant as the Central Government may appoint in this behalf, in such form and at such time as the Central Government may prescribe, an abstract of those accounts and such returns as to other matters relating to the administration of the trust as the Central Government may from time to time see fit to require.

8. Fees.

(1) The following are prescribed as the fees to be paid to the Central Government in respect of any property vested under the Act in the Treasurer :-

(i) In the case of property other than securities for money, the actual charge incurred by the Treasurer in the discharge of his functions in respect of he property.

(ii) In the case of securities for money, at the rate of one Paisa for every rupee of interest collected.

The fee shall be charged on interest by rounding off the amount to the nearest rupee, fractions of a rupee below fifty Paisa or more being reckoned as one rupee.

(2) The Treasurer may deduct any fees payable to the Central Government under this rule on account of any endowment from any money in his hands on account of such endowment. If he holds no such moneys the amount shall be claimed form the administrators of the endowment.

9. Vesting orders how filed. - All copies of vesting orders received by the Treasurer shall be filed together and shall be numbered in consecutive order of their receipt; when a sufficient number have been received they shall be bound in volumes. A note shall be made on each vesting order of any entries in the registers prescribed under these rules relating to the property vesting in the Treasurer under the order.

10. Registers of securities. - On the receipt of any securities for money, or on their purchase by himself, the Treasurer shall record their receipt in a register in Form 1. He shall also keep a separate account for each endowment in Form 2, in which he shall record all receipts including any amount sent for investment, and all disbursements. In the cash account in Part - II of Form 2 the Treasurer shall record only his own transactions (such as the payment of the money to the administrator), and not the transactions of the administrators of the endowment fund.

11. Stock Disposal Register. - The Treasurer shall enter all securities returned or sold by him in a register in Form 3. Returns shall also be entered in Form 2, where the amount returned will be deducted from the capital of the endowment concerned.

12. Custody of Securities. - On the issue of a vesting order under Section 4 of the Act in respect of any securities for money, the person authorized under Section 6 of the Act to make the application for such vesting order shall, as soon as practicable, forward to the Treasurer the said securities. The Treasurer shall, after recording the receipt of the said securities in the registers kept under Rule10, take steps, as soon as practicable, to have them converted into stock and keep the stock certificate in his custody. After conversion, entries shall be made in the Treasurer's Stock Register in Form 7. A consolidated register showing the securities (e.g., Promissory Notes and the Stock Certificates) in the custody of the Treasurer shall also be maintained in Form 8.

13. Accounting of Interest. - The Treasurer, on receipt of any interest securities, shall pass it through his General Trust Interest Account under a special Sub-Head "Interests on Charitable Endowments under Act VI of 1890". The interest will then be distributed to the various ledger accounts in the register in Form 2, in which the gross amounts shall be shown, any deductions for fees, etc., being shown as a charge, and the payment of the balance to the administrators being shown as a disbursement. The Treasurer shall maintain personal, ledger account in the Reserve Bank and shall make payment to the administrators by cheques. The entries in the ledger of interest received shall be taken out and agreed annually with the total amount of the interest drawn.

14. Balance Sheet. -The registers in Form 1 shall show all securities vested in the Treasurer as such. In order to prove the balance actually held by the Treasurer in his own hands, a balance sheet in Form 4 shall be made out actually and agreed with the actual securities in the Treasurer's possession. Such agreement shall be certified on the balance sheet.

15. Publication of accounts. -A list of all properties vested in the Treasurer and an abstract of the accounts of the interest and the annual agreement of balance shall be published in the Official Gazette on the 15th June of each year.

16. Register of property other than securities.-The Treasurer shall enter in a register in Form 5 any property other than securities which becomes vested in him, and shall record in the same register against the original entry a note of any property of which he is divested.

17. Form of publication of list and abstract.-The list of properties vested in the Treasurer to be published annually under Rule 15 shall be in Form 6. Part - I will relate to properties other than securities; Part - III will relate to securities and will also contain the abstract of accounts required by the Act to be published. The Treasurer shall demand and receive acknowledgements of the correctness of the balances when so published, from the administrators of endowment funds or from any one or more of their body who may have been authorized by the administrators to give such acknowledgements and such acknowledgements shall be furnished within 3 months from the date of publication of accounts in the Official Gazette.

18. Audit.-Arrangements for annual audit of the Treasurer's accounts shall be made by the Comptroller and Auditor General.

FORM 1

REGISTER OF SECURITIES HELD UNDER ACT VI OF 1890

Sl. No.	Date of Receipt	Number or brief description of Charitable Endowments	Particulars of Securities received						Ledger Folio	Remarks
			From whom received	No. and date of forwarding letter	Nature of Securities, e.g. Government securities 3 ½ per cent Loan of 1865, Guaranteed Railway Debentures, etc.	Distingui-shing number of each security	Nominal value of each security	Total nominal value of each separate endowment		
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.

FORM 2

LEDGER ACCOUNT OF SECURITIES HELD UNDER ACT VI OF 1890.

1.Name of Endowment…………
2.Particulars of vesting order…………
3.When vested in Treasurer…………
4.Name of Administrators…………
5.To whom interest is to be sent…………

PART - I - Account of Capital

Sl. No. Form 1	Particulars (e.g. received or returned)	Details of securities (distingui-shing number, etc.)	Value of each security (separate column for each kind)					Amount of half yearly interest	Date to which interest has been paid on receipt	Initials of Treasurer or Assistant-in- Charge
			3 ½ per cent Loan of 1865	Guaranteed Railway Deben-tures						
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.

NOTE.- The balance of the value columns must be worked out on every day on which there is a new entry.

FORM 2

PART-II-CASH ACCOUNT

RECEIPTS

Date	Particulars	Amount

EXPENDITURE

Date	Particulars	Amount

NOTE. To be closed annually to balance. The transactions will not be numerous. A few pages of the ledger (rule only for the Cash Account) may be left for each account, so that the account may be carried on for several years without opening a fresh Ledger Account.

FORM 3

STOCK DISPOSAL REGISTER

Sl. No.	Date of entry	Name of the Fund or Trust	No. of entries in Stock Register	Amounts disposed of	How disposed of	GO's initials	Official Designation of Officer

FORM 4

BALANCE SHEET OF SECURITIES HELD UNDER ACT VI OF 1890

Particulars	3 ½ per cent Loan of 1865		(A pair of columns for each different kind of security held)	Total	
	No.	Value		No.	Value
Opening Balance (from last year) ....Securities received................. ....Stock Certificates received .... **GRAND TOTAL** Deduct - Sent to the PDO Reserve Bank of India for conversion into stock.......... **BALANCE** Deduct - Returned or sold.............................. **BALANCE** Add - Sent for conversion out of which stock certificates have not been received .... **CLOSING BALANCE**					

Certified that the above closing balance has been compared with the Securities in Treasurer's possession and has been found to be agree both as to number and value.

FORM 5

REGISTER OF PROPERTIES OTHER THAN SECURITIES HELD UNDER ACT VI OF 1890

Sl. No.	Particulars of vesting order		Name of endowment	Administrators of property	Property held		
	No.	Date			Description	Value	Annual income if known
1	2	3	4	5	6	7	8

Description	Title Deeds held					Initials of Treasurer or Assistant-in-Charge	Remarks
	Date of receipt	Where deposited	Date of return	To whom returned	Authority for return		
9	10	11	12	13	14	15	16

FORM 6

LIST AND ABSTRACT ACCOUNT OF PROPERTIES HELD UNDER ACT VI OF 1890

PART - I - LIST OF PROPERTIES, OTHER THAN SECURITIES

Sl. No.	Particulars of vesting order		Name of endowment	Administrators of property	Property held			Remarks
	No.	Date			Descri-ption	Value	Annual income if known	
1	2	3	4	5	6	7	8	9

LIST OF ABSTRACT PART ACCOUNT-II-OF SECURITIES

Case No.	Name of endow-ment	Persons in whose behalf held	Particulars of Securities	Total of Securities	Cash Receipts			Cash expenditure	Balance in cash	Remarks
					Interest or dividend realised	Other Cash Receipts*	Total cash Receipts	Payments*		
1	2	3	4	5	6	7	8	9	10	11

* Enter details in these columns

FORM 7

TREASURER'S STOCK REGISTER OF

per cent loan of

No. of Case in Form No.	Serial No.	Date of entry	To what fund or trust the investment belongs	To whom interest is to be remitted	Amount of investment	Amount of half-yearly interest	(Pair of columns for noting interest payment order	Remarks
1	2	3	4	5	6	7	8	9
					Rs. P.	Rs. P.	Rs. P.	

FORM 8

REGISTER OF CLEAN GOVERNMENT PROMISSORY NOTES AND STOCK CERTIFICATES HELD BY THE TREASURER OF CHARITABLE ENDOWMENTS FOR INDIA

Sl. No.	Date of entry	In conversion of	Particulars				A pair of columns for noting interest for half-year ending	Remarks
			Receipts		Disposals			
			No.	Amounts	No.	Amounts		
1	2	3	4	5	6	7	8	9

APPENDIX - 9

[See Rule320]

DESTRUCTION OF OFFICE RECORDS CONNECTED WITH ACCOUNTS

The destruction of records (including correspondence) connected with accounts shall be governed by the following Rules and such other subsidiary rules consistent therewith as may be prescribed by Government in this behalf with the concurrence of the Comptroller and Auditor-General.

1. The following shall on no account be destroyed :-
   - (i) Records connected with expenditure, which is within the period of limitation fixed by law.
   - (ii) Records connected with expenditure on projects, schemes or works not completed, although beyond the period of limitation.
   - (iii) Records connected with claims to service and personal matters affecting persons in the service except as indicated in the Annexure to this Appendix.
   - (iv) Orders and sanctions of a permanent character, until revised.
   - (v) Records in respect of which an audit objection is outstanding.

2. The following shall be preserved for not less than the period specified against them :-

		Description of records		
Sl. No.	Main-Head	Sub-Head	Retention Period	Remarks
(1)	(2)	(3)	(4)	(5)
1.	Payments and recoveries.	(I) Expenditure Sanctions not covered by Paragraph 1 above (including sanctions relating to grants-in-aid) (ii) Cash Books maintained by the Drawing and Disbursing Officers under Central Government Account (Receipts and Payments) Rules, 1983. (iii) Contingent expenditure. (iv) Arrear claims (including sanction for investigation, where necessary). Papers relating to : (v) GPF Membership. (vi) GPF Nomination. (vii) Adjustment of missing credits in GPF Accounts.	2 years, or one year after completion of audit, whichever is later. 10 years. 3 years, or one year after completion of audit, whichever is later. 3 years, or 1 year after completion of audit, whichever is later. 1 year. 1 year - after final settlement of GPF Account. 1 year.	Subject to: (a) Original nomination being placed in Vol. II of the Service Book of Group 'D' Government servants; and (b) Nomination in original or an authenticated copy thereof being placed in Vol. II of the Service Book/Personal File in case of other Government servants. Subject to an authenticated copy of the sanction being placed on the personal file.

		Description of records		
Sl. No.	Main-Head	Sub-Head	Retention Period	Remarks
(1)	(2)	(3)	(4)	(5)
		(viii) Final withdrawal from GPF, e.g., for house building, higher technical education of children, etc.	1 year.	
		(ix) GPF annual statements.	1 year.	
		(x)T.A./Transfer T.A. claims	3 years, or one year after completion of audit, whichever is later.	
2.	Budget Estimates / Revised Estimates.		3 years.	The retention period here related to the Budget / Revised Estimates as compiled by the Budget / Accounts Section for the Department as a whole.
3.	Service Books of:			
	(a) Officials entitled to retirement / terminal benefits.		3 years after issue of final pension/ gratuity payment order.	
	(b) Other employees.		3 years after they have ceased to be in service.	
4.	Leave Account of:			
	(a) Officials entitled to retirement / terminal benefits.		3 years after issue of final pension/ gratuity payment order.	
	(b) Other employees.		3 years after they have ceased to be in service.	
5.	Service records.	(a) Nomination relating to family pension in and DCR gratuity.	1 year - after settlement of benefits.	Subject to the nomination in original or an authenticated copy thereof (where original kept with the audit)as the may be being placed in Vol. II of the Service Book/ Personal File.
		(b) Civil List Gradation/ Seniority list- (i) in the case of Departments preparing bringing out the compilation.	3 years.	
		(ii) In the case of other Departments (i.e., those supplying information for such compilation)	. 1 year after issue of relevant compilation.	

		Description of records		
Sl. No.	Main-Head	Sub-Head	Retention Period	Remarks
(1)	(2)	(3)	(4)	(5)
		(c) Alteration in the date of birth.	3 years.	Subject to suitable entry being made in the appropriate service record and an authenticated copy of the order being kept in Vol. II of Service Book/Personal file
		(d) Admission of previous service not supported by authenticated service record, e.g., through collateral evidence.	3 years; or 1 year after completion of audit, whichever is later	– do –
		(e) Verification of service.	5 years.	Subject to a suitable record being kept somewhere, e.g., in the Service Book or History Sheet.
6.	Expenditure statements.	(a) In respect of lower formations.	To be weeded out at the end of financial year.	
		(b) In respect of Department itself.	To be weeded out after the Appropriation Accounts for the year have been finalized	
		(c) Register of monthly expenditure (Form GFR 9)	To be weeded out the Appropriation Accounts for the year have been finalized.	
7.	Surety Bonds executed in be favour of a temporary or a retiring Govern-ment servant.		3 years after the Bond ceases to enforceable.	
8.	(a) Pay Bill register.		35 years	
	(b) Office copies of Establishment pay bills and related schedules (in respect of period for which pay bill register is not maintained).		35 years	
	(c) Schedules to the Establishment pay bills for the period for which pay bill register is maintained.		3 years, or one year after the completion of audit, whichever is later	
	(d) Acquaintance Roll.		3 years, or one year after the completion of audit, whichever is later.	

		Description of records		
Sl. No.	Main-Head	Sub-Head	Retention Period	Remarks
(1)	(2)	(3)	(4)	(5)
9.	Muster Rolls.		Such period as may be prescribed in this behalf in the departmental regulations subject to a minimum of three financial years of payment excluding the financial year of payment	
10.	Bill Register maintained in Form TR-28-A		5 years.	
11.	Paid cheques returned by the Bank to the Audit/ Accounts Office.		5 years	The counter foils of paid cheques should be preserved for the same period as prescribed for preservation of paid cheques, viz., 5 years. However, in cases where the counter foils are required to be preserved in connection with settlement of some enquiry, etc., these should not be destroyed unless otherwise advised by the authorities conducting the enquiry. The other instructions contained in this Appendix will continue to be applicable in this case before the counterfoils which are more than five years old are actually destroyed.
12.	Files, papers and documents relating to contracts, agreements, etc.		5 years after the contract/ agreement is fulfilled or terminated. In cases where audit objections have been raised, however, the relevant files and documents shall not, under any circumstances, be allowed to be destroyed till such time as the objections have been cleared to the satisfaction of the audit authorities or have been reviewed by the Public Accounts Committee.	
13.	Sub-vouchers relating to the Secret Service Expenditure.		3 years after the expiry of the financial year in which the expenditure was incurred, subject to completion of administrative audit and issue of audit certificate by the nominated Controlling Officer.	

INSTRUCTIONS

1. The retention period specified in Column (4), in the case of a file, is to be reckoned form the year in which the file is closed (i.e., action thereon has been completed) and not necessarily from the year in which it is recorded.
2. In the case of records other than files, e.g., registers, the prescribed retention period will be counted from the year in which it has ceased to be current.
3. In exceptional cases, a record may be retained for a period longer than that specified in the schedule, if it has certain special features or such a course is warranted by the peculiar needs of the department. In no case, however, will a record be retained for a period shorter than that prescribed in the schedule.
4. If a record is required in connection with the disposal of another record, the former will not be weeded out until after all the issues raised in the latter have been finally decided, even though the retention period marked on the former may have expired in the meantime. In fact, the retention periods initially marked on such records should be consciously reviewed and, where necessary, revised suitably.

NOTES.-

(1) Before any pay bills/pay registers are destroyed, the service of the Government servants concerned should be verified under Rule257in accordance(1) with .

(2) The periods of preservation of account records in Public Works Offices are prescribed separately by Government.

(3) Where a minimum period after which any record may be destroyed has been prescribed, the Head of a Department or any other authority empowered by him to do so, may order in writing the destruction of such record in their own and subordinate offices on the expiry of that period counting from the last day of the latest financial year covered by the record.

(4) Heads of Departments shall be competent to sanction the destruction of such other records in their own and subordinate offices as may be considered useless, but a list of such records as property appertain to the accounts audited by the Indian Audit and Accounts Departments shall be forwarded to the Audit Officer and or the Accounts Officers, as the case may be, for his concurrence in their destruction before the destruction is ordered by the Head of Department.

(5) Full details shall be maintained permanently, in each office, of all records destroyed from time to time.

ANNEXURE TO APPENDIX – 9

Destruction of records referred to in Para. 1 (iii) of this Appendix

Description of records				
Sl. No.	Main-Head	Sub-Head	Retention Period	Remarks
(1)	(2)	(3)	(4)	(5)
1.	Creation & Classification of posts.	(I) Continuance / revival of posts.	1 year	Subject to particulars of sanction being noted in Establishment/ Sanction Register.
		(ii) Conversion of temporary posts.	10 years	– do –
		(iii) Creation of posts.	10 years	– do –
		(iv) Revision of scales of pay.	Permanent in the case of Departments issuing orders and Departments concerned; other Departments need keep only the standing orders, weeding out superseded ones as and when they become obsolete.	– do –
		(v) Upgrading of posts.	10 years	– do –
2.	Review for determining suitability of employees for continuance in service.	Establishment / Sanction Register.	Permanent.	Where, for any reason the register is re-written, the old volume will be kept for 3 years.
3.	Arbitration and litigation cases.		3 years	Subject to: (a) the file not being closed until the award/ judgment become final in all respects by limitation or final decision in appeal/ revision; and (b) cases involving important issues or containing material of a high precedent / reference value being retained for an appropriately longer period either initially or at the time of review.

Description of records				
Sl. No.	Main-Head	Sub-Head	Retention Period	Remarks
(1)	(2)	(3)	(4)	(5)
4.	Notices under Section 80 of Civil Procedure Code.		1 year	If such a notice is followed up by a civil suit, it would become arbitration/ litigation case and would, therefore, need to be retained for 3 years.
5.	Recruitment.	Condonation of break in service.	5 years	Subject to a suitable entry being made in the appropriate service record and an authenticated copy of the order being kept in Vol. II of Service Book Personal File.
6.	Advance. house building	(i) Car Advance Rules (ii) Conveyance Advance Rules. (iii) Cycle Advance Rules (iv) Festival Advance Rules (v) GPF Advance Rules (vi) House Building Advance Rules (vii) Motor Cycle / Scooter Advance Rules (viii) Pay Advance Rules (ix) T. A. Advance Rules	Permanent in the case of Departments issuing the rules, orders and instructions; other Departments need keep only the standing rules, etc., weeding out the superseded ones as and when they become obsolete.	
		(x) Travel Concession Rules (xi) Other Advance Rules (xii) Grant of car Advance (xiii) Grant of conveyance allowance	1 year	Subject to : (i) suitable entries being made in pay bill register; and (ii) in case of motor car/motor cycle / scooter and house building advances.

Description of records				
Sl. No.	Main-Head	Sub-Head	Retention Period	Remarks
(1)	(2)	(3)	(4)	(5)
		(xiv) Grant of cycle advance (xv) Grant of festival advance (xvi) Grant of GPF advance advance (xvii) Grant of (xviii) Grant of motor cycle/scooter advance (xix) Grant of pay advance (xx) Grant of T. A. advance (xxi) Grant of LTC advance (xxii) Grant of other advance	1 year 1 year	(a) copies of sanction being placed on personal files; and (b) mortgage deeds and other agreements executed being kept separately in safe custody for the period they are valid.
7.	Surety Bonds executed in favor of a temporary or a retiring Government servant.		3 years after the Bond ceases to be enforceable.	
8.	Pension / retirement.	(i) Rules and Orders (general aspects.) (ii) In respect of Groups 'A', 'B' and 'C' Government servants. (a) Pre-verification of pension cases. (b) Invalid pension (c) Family pension (d) Other pensions (e) Gratuity (f) Commutation of pension after the Bond ceases to be enforceable.	Permanent in the case of Departments issuing the rules, orders and instructions; other Departments need keep only the standing rules and orders weeding out the superseded ones as and when they become obsolete. 3 years Till one year after the last beneficiary of the family pension ceases to be entitled to receive or 5 years whichever is later. 5 years 15 years	

Note – The principle to be adopted in respect of files having financial implications and hence liable to be called by audit for inspection is that such files should be retained for a period of five years after they have been recorded. If, at any time during the period of five years, an audit objection having reference to the transaction dealt with in that file arises, is received, the file will not be destroyed until after the audit objection has been settled to the satisfaction of the audit. Also, if local audit does not take place within the period of five years, the Head of the Office should ascertain from the audit authorities whether they have any objection to the files relating to the earlier years, due for weeding out by the application of the five year formula, being destroyed or retained for a further period for scrutiny by the audit party and, if so, for what period.

While records may be reviewed and weeded out at periodical intervals in the light of the retention periods prescribed to avoid their build-up, the attempt should be to make a continuous and conscious effort throughout the year to weed out unnecessary records. In other words, the working rules should be "weed as you go".

INSTRUCTIONS:

1. The retention period specified in Column (4) in the case of a file, is to be reckoned from the year in which the file is closed (i.e., action thereon has been completed) and not necessarily from the year in which it is recorded.
2. In the case of records other than files, e.g., registers, the prescribed retention period will be counted from the year in which it has ceased to be current.
3. In exceptional cases, a record may be retained for a period longer than that specified in the Schedule, if it has certain special features or such a course is warranted by the peculiar needs of the Department. In no case, however, will a record be retained for a period shorter than that prescribed in the schedule.
4. If a record is required in connection with the disposal of another record, the former will not be weeded out until after all the issues raised on the latter have been finally decided, even though the retention period marked on the former may have expired in the meantime. In fact, the retention periods initially marked on such records should be consciously "reviewed and where necessary revised suitably".

APPENDIX - 10

[See Rule 61 and Rule 69]

"CHECK AGAINST PROVISION OF FUNDS"

The pre-check to be applied to all payments by the departmentalized Accounts Officers includes a check against provision of funds also. It is an important part of the functions of the Accounts Office to see that no payment is made in excess of the budget allotment. In order to exercise an effective check in this behalf, a separate register (DDO-wise Bill Passing-cum-Expenditure Control Register –Form CAM –9) should be maintained in the Accounts Officer for each Drawing Officer and by sub-heads and units of appropriation so as to ensure at the time of passing each bill that the amount of the bill under check is covered by Budget allotment. If the amount of any bill leads to excess over the Budget allotment or is not covered by an advance from the Contingency Fund, the Accounts Officer should decline payment under advice to the authority controlling the grant so that the latter could arrange for additional funds. An Appropriation Audit Register (Form CAM – 62) shall be maintained.

NOTE. – In cases where payment of a bill/claim would lead to excess over the provision under any unit of appropriation the payment may be made by the Pay and Accounts Office only on receipt of an assurance in writing from the Ministry/Head of Department controlling the grant that the expenditure involved is not on a New Service, or New Instrument of Service; that necessary funds to accommodate the expenditure will be provided for in time by issue of re- appropriation order, etc., that a note to the effect has been kept for further action, and that the grant as a whole (i.e., separately under Revenue and Capital Sections) is not likely to be exceeded. This applies in respect of any new item of expenditure, provision for which does not exist in the Budget (as distinct from expenditure on "New Service" or "New Instrument Service" not provided in the Budget) as well as in cases where the existing provisions is not sufficient to cover the payments. **In case of an urgent requirement of expenditure attracting the provisions of New Service/New Instruments of Service and thereby supplementary demands through the approval of Parliament, the same should be referred to Ministry of Finance. The excess expenditure in such cases can be allowed by the concerned Financial Advisers only on the specific approval of Secretary (Expenditure) that the necessary funds will be made available through the next batch of supplementary demands for grant.**

If such a contingency in regard to inevitable payment of a bill should arise towards the close of financial year and the grant as a whole is likely to get exceeded thereby, order of the FA on behalf of the Chief Accounting Authority would have to be sought.

In case the additional funds required are to be made available merely by reallocation (and not by re- appropriation) of savings, if any, under the same sub-head of appropriation, the related claim will be passed for payment only after additional funds therefor are allocated in writing by the Controlling Officer.

APPENDIX - 11

[See Rule 225 (viii) (b)]

FORMULA FOR PRICE VARIATION CLAUSE

The formula for Price Variation should ordinarily include a fixed element, a material element and a labour element. The figures representing the material element and the labour element should reflect the corresponding proportion of input costs, while the fixed element may range from 10 to 25%. That portion of the price represented by the fixed element will not be subject to variation. The portions of the price represented by the material element and labour element alone will attract Price variation. The formula for Price variation will thus be :

$$P1 = P0\left[F + a\left[\frac{M1}{M0}\right] + b\left[\frac{L1}{L0}\right]\right] - P0$$

Where P1 is the adjustment amount payable to the supplier (a minus figure will indicate a reduction in the Contract Price)

P0 is the Contract Price at the base level.

F is the Fixed element not subject to Price variation.

a is the assigned percentage to the material element in the Contract price.

b is the assigned percentage to the labour element in the Contract Price.

L0 and L1 are the wage indices at the base month and year and at the month and year of calculation respectively. M0 and M1 are the material indices at the base month and year and at the month and year of calculation respectively.

If more than one major item of material is involved, the material element can be broken up into two or three components such as Mx, My &Mz. Where price variation clause has to be provided for services (with insignificant inputs of materials) as for example in getting Technical assistance normally paid in the form of per diem rates, the price variation formula should have only two elements viz. a high fixed element and a labour element. The fixed element can in such cases be 50% or more, depending on the mark-up by the supplier of the Periderm rate vis-à-vis the wage rates.

APPENDIX - 12

[See Rule 279 (1).]

RATES OF GUARANTEE FEE

S. No.	Type of Borrowing	Rate of Fee (Per Annum)
1.	Borrowing under the market borrowing programme approved by the RBI	0.25 %
2.	Borrowing under inter corporate transfers envisaged in the Annual Plan	0.25 %
3.	Other Domestic Borrowings : (i) Pubic Sector including the cooperative sector. (ii) Other sectors	 1.00 % 2.50 %
4.	External borrowings	1.20 %

FORM GFR 1

[Rule 65 (4))]

APPLICATION FOR AN ADDITIONAL APPROPRIATION, YEAR .... FOR DEPARTMENT

Budget Head Major and Minor Heads of Account and Primary unit of Appropriation	Original Appropriation as years modified by competent authority	Expenditure		Additional appropriation applied for	Expenditure during the past three			
		Amount up to the month	Necessary for remaining month		20	20	20	20
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.

No......................................., dated .... 20.

Explanation of insufficiency of grant, recommendations and proposals for re-appropriation by -

(1) Disbursing Officer :

(2) Controlling Officer :

(3) Head of Department :

(4) Secretary to Government in Administrative Department. No......................................, dated .... 20.

Order of sanction with details

Additional appropriation of Rs. ....of source of appropriation Sanctioned.

The amount will be met by re-appropriation form ....

Signature ....

Designation ....

FORM GFR 2

[See Paragraph 4 of Appendix - 2]

REVENUE RECEIPTS

Ministry / Department / Union Territory :
Major Head :

(In thousands of Rupees)

ACCOUNTS		First Month		Last Month		Total
		Eight	Seven	Five	Four	
Third Last year						
Second Last year						
Last year						
Current Year	Budget					
	Revised					
Ensuing Year	Budget					

Accounts 7 months		Minor Heads	Accounts			Current year		Ensuing Year
Last year	Current year		Third Last Year	Second Last Year	Last Year	Budget Estimate	Revised Estimate	Budget Estimate

Explanation for increase / decrease (Minor Headwise)

Signature ....
Designation ....
Date ....

FORM GFR 2-A

[See Paragraph 4 of Appendix - 2]

ESTIMATES OF FOREIGN GRANTS CONCERNING THE MINISTRY / DEPARTMENT ....

(In thousands of Rupees)

Name of the grant or country/ body	Date of aid agreement	Particulars of assistance to be received	Total assistance expected	Receipt Major Head	Amounts to be provided in			Manner of utilization of aid*
					Current Year BE	Current Year RE	Ensuring Year BE	
1	2	3	4	5	6	7	8	9

Signature ....
Designation ....
Date ....

* A brief note may be added indicating the project on which aid is to be utilized. In the case of material and equipment, the relevant grant and expenditure Heads of Account under which (i) utilization 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 utilization on transfer will be on Central Sector Scheme or Centrally Sponsored 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.

FORM GFR 2 - B

[See Paragraph 4 of Appendix - 2]

ESTIMATES OF INTEREST RECEIPTS AND LOAN REPAYMENTS

Ministry / Department .... (In thousands of Rupees)

	Interest Receipts			Loan Repayments		
	BE Current Year	RE Current Year	BE Ensuing Year	BE Current Year	RE Current Year	BE Current Year
1. State Governments*. 2. Union Territory Governments*. 3. Interest on Capital Outlay in departmental commercial undertakings. 4. Foreign Governments*. 5. Industrial/Commercial/Financial undertakings (undertaking-wise details to be given) : (a) Public Sector Undertakings. (b) Private Sector Undertakings. 6. Statutory Bodies (Port Trusts, Municipalities, KVIC, Tea/Coffee Boards, etc.) 7. Railways / P&T Reserve Funds. 8. Other parties (Co-operatives, Educational Institutions, displaced persons and other individual loanees except Governments servants)* 9. Government servants.						
Total						

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

No...
Ministry / Department ....
Date the ....

Forwarded in duplicate to the Ministry of Finance, Budget Division.

Signature ....
Designation..

FORM GFR 3

[See Rule 58 and Rule 64(1))]

Office of ....
Grant No ....

LIABILITY REGISTER FOR THE YEAR ....

Sl. No.	Designation of Disbursing Officer	Month of Report	Serial number in Liability Statement	Nature of Liability	No. & date of indent or connected letter	Agency on which indent is placed	Estimated Cost	Permissible excess over the estimated cost, in any	Total Liability (Cols. 8+9)
1	2	3	4	5	6	7	8	9	10

Probable month and year in which the expenditure will be accounted for in the departmental expenditure statement		Initials of the Branch Officer	Record of Payment		Balance commitments [Col. 10 minus Col. 14(b)]		Initials of the Branch Officer	Remarks
Month and year	Amount of expenditure to be incurred		(a) Month and year	(b) Amount	(a) Amount	(b)* Year(s) in which it is likely to be discharged		
11	12	13	14	15	16	17	18	19

NOTE :- Cols. 2, 3 and 4 will be operated upon only in the Register of Liabilities maintained by the Controlling Officers in respect of the case reported by their Disbursing Officers.

* If the balance of commitment is to be discharged during more than one financial year, the year-wise break-up of the amount should be indicated.

FORM GFR 3-A

[See Rule58]

Office of ....
Grant No ....

LIABILITY STATEMENT FOR THE MONTH OF ....

Part - I - Statement of Liabilities incurred during the month of report

Sl. No.	Nature of liability	No. and date of indent or connected letter	Agency on which indent is placed or demand is made	Estimated cost	Permissible excess over the estimated cost, if any	Total liability (Col. 5 + Col. 6)	Probable month in which the expenditure will be accounted for in the departmental expenditure statement		Remarks
							Month	Expenditure likely to be incurred	
1	2	3	4	5	6	7	8	9	10

Part - II - Payments made against Liabilities and Liabilities cancelled or finally paid off

Month in which Liability was reported	Serial No.	Record of payment		Balance commitment		Remarks
		(a)	(b)	(a)	(b)*	
		Month and year	Amount	Amount	Year(s) in which the balance of Commitments is likely to be discharged.	
1	2	3	4	5	6	7

NOTE 1 - In Col. 2, the number to be entered will be the serial number of the liability in the Liability Statement in which is was first reported.

NOTE 2 - In the Remarks column, the following information should also be given :-

(i) If payment against a liability is likely to be made, not in the month originally indicated, but in some other month, the latter should be indicated. If change in the month of payment is the only information to be given in respect of a liability, the Columns to be used will be 1, 2 and 5.

(ii) Similarly, if the whole or part of a liability has been cancelled or otherwise extinguished, the fact may be mentioned and brief reasons given.

* If the balance of commitments is to be discharged during more than one financial year, the year -wise break- up of the amount should be indicated.

Part - III - Progressive amount of outstanding

Month in which liability was reported	Serial No.	Balance commitments	
		(a) Amount	(b)* Year(s) in which the balance of commitments is likely to be discharged
1	2	3	4
Total			

NOTE. 1 - This is a list of liabilities which are pending, that is, those which have not been paid off or otherwise extinguished or cancelled.

NOTE. 2 - In Column 2, the number to be entered will be the serial number of the liability in the Liability Statement in which it was first reported.

* If the balance of commitments is to be discharged during more than one financial year, the year -wise break- up of the amount should be indicated.

FORM GFR 4

[See Paragraph 9 of Appendix - 3]

STATEMENT OF PROPOSALS FOR PRE-BUDGET DISCUSSION

Demand No.

STATEMENT OF BUDGET ESTIMATES **(in crores of Rupees)**

Sl. No.	Description as shown in the Exp.Bud.Vol.2 (SBE)	Actuals For the last two Preceding years	Actuals	B.E. current year	Actuals upto September of current year	R.E. current year	B.E current year
1	2	3	4	5	6	7	8

APPENDIX I
(See Paragraph3.5)

Expenditure SBE

Ministry/ Department

Demand No.
(Rs.in crore)

	Actuals For the last two Preceding years		BE (current year)		RE (current year)		BE (next year)	
	Revenue	Capital	Revenue	Capital	Revenue	Capital	Revenue	Capital
A CENTRE'S EXPENDITURE								
I. Establishment Expenditure								
II. Central Sector Schemes								
III. Other Central Expenditure								
B. TRANSFERS TO STATES								
IV. Centrally Sponsored Schemes								
V. Finance Commission Transfers								
VI. Other Transfers to States								

FORM GFR 4

[See Paragraph 3.5]

OBJECT HEAD WISE SUMMARY EXPENDITURE

PART C-OBJECT HEADWISE SUMMARY

Demand No.
(Rs.in crore)

Object Head Code	Object Head Name	Actual 2015-16	BE		Actual Expenditure till September		RE		BE
			Revenue	Capital	Revenue	Capital	Revenue	Capital	

FORM GFR 5

[See Rule 57 (4) (ii) and Rule 57 (5) (iii)]

REGISTER SHOWING EXPENSES BY HEADS OF ACCOUNT

Office of ....

Head of Account..
Major Head..
Minor Head...
Sub-Head ....

Month
Year

(Unit of Appropriation)

	Allotment	Sub-Head of Grants					Deduction, if any	Net amount of the bill
Sl. No.	Voucher No./Token No. & Date/Serial No. in Bill Register*							
1. 2. 3. 4.								
Add adjustment communicated by PAO Total for the month								
Total from 1st April Balance of the appropriation								

NOTE 1. If an allotment is changed, necessary correction in the register should be made in red ink.
NOTE 2. Allotment of expenditure under 'Charged' portion should be indicated distinctly.
NOTE 3.- This account should be despatched on the 3rdof the following month.

* Serial No. in Bill Register to be entered only in respect of bills passed by Cheque Drawing DDOs under their cheque-drawing powers.

Signature...
Designation..
Date...

FORM GFR 6

[See Rule 57 (4) (iv)]

BROADSHEET FOR WATCHING RECEIPT OF ACCOUNT FROM DISBURSING OFFICERS

Office of ....
Major Head..
Minor Head ....
Sub-Head ....

Serial No.	Names of Disbursing Officers	District	Date of receipt of account		
			March	April	May

NOTE 1. Districts are to be arranged according to alphabetical order.

NOTE 2. Dates of receipts should be noted in monthly columns. Reminder should be sent if not received by the 7thof the month.

FORM GFR 7

[See Rule 57 (4) (vi)]

COMPILATION SHEET

Major Head..
Minor Head..
Sub-Head...

Month	Serial No. of the Disbursing Officers						Total for each officer	Remarks
	Total expenditure .... *Add* Adjustment communicated by Accounts Officer and not reckoned by DDOs .... Grand Total...................................... *Add* Total up to previous month........... .... Progressive Total up-to-date							

FORM GFR 8

[See Rule 57 (4) (viii), (5) (iv) & (6)]

CONSOLIDATED ACCOUNTS

Name of Office..

Grant No..
Appropriation...
Financial Year..

Units of appropriation (Part -III of Demands for Grants)	Grants sanctioned		Grants distributed		Proportionate Grant from April to date		Actual Expenditure April	
1	2		3		4		5	
(i) Salaries	Charged	Voted	Charged	Voted	Charged	Voted	Charged	Voted
(ii) Total of all units of appropriation								

Units of appropriation (Part -III of Demands for Grants)	Actual Expenditure							
	May		Progressive expenditure upto end of May		June		Progressive expenditure	
	6		7		8		9	
(i) Salaries	Charged	Voted	Charged	Voted	Charged	Voted	Charged	Voted
(ii) Total of all units of appropriation								

NOTE 1. Subsequent charges, if any, under Column 2 are to be made in red ink.

NOTE 2. Figures under Column 4 may be entered in pencil for facility of updating from month to month.

NOTE 3. Wherever variations between actual expenditure and proportion grant are large, suitable explanations should be given in a "Remarks" column.

FORM GFR 9

[See Rule 57 (8)]

BROADSHEET FOR WATCHING RECEIPT OF THE RETURNS FROM THE HEADS OF DEPARTMENTS UNDER A DEPARTMENT OF THE CENTRAL GOVERNMENT

Sl. No.	Grant No.	Date of receipt of returns											
		April	May	June	July	August	Sep.	Oct.	Nov.	Dec.	Jan.	Feb.	March

NOTE 1. Dates of receipt should be noted in monthly columns. Reminders should be sent if returns are not received by the prescribed date.

NOTE 2. Returns relating to the Secretariat proper should also be maintained in the above form.

FORM GFR 10

[See Rule 217 (iii)]

REPORT OF SURPLUS, OBSOLETE AND UNSERVICEABLE STORES FOR DISPOSAL

Item No.	Particulars of stores	Quantity/ Weight	Book Value/ Original purchase price	Condition and year of purchase	Mode of disposal (sale, public auction or otherwise)	Remarks
1	2	3	4	5	6	7

Signature..
Designation..
Date...

FORM GFR 11

[See Rule 222]

SALE ACCOUNT

Item No.	Particulars of Stores	Quantity/ Weight	Name and full address of purchaser	Highest bid accepted	Highest bid rejected	Earnest money realized on the spot	Date on which the complete amount is realized and credited into treasury	Whether the articles were actually handed over on the spot. If not, the actual date of handing over of the articles with quantities	Auctioneer's Commission and acknowled-gement for its payment
1	2	3	4	5	6	7	8	9	10

Signature...

Designation...

Date..

GFR 12 – A

[(See Rule 238 (1)]

FORM OF UTILIZATION CERTIFICATE FOR AUTONOMOUS BODIES OF THE GRANTEE ORGANIZATION

UTILIZATION CERTIFICATE FOR THE YEAR.................................. in respect of recurring/non-recurring GRANTS-IN-AID/SALARIES/CREATION OF CAPITAL ASSETS

1. Name of the Scheme...
2. Whether recurring or non-recurring grants...
3. Grants position at the beginning of the Financial year
   (i) Cash in Hand/Bank
   (ii) Unadjusted advances
   (iii) Total
4. Details of grants received, expenditure incurred and closing balances: (Actuals)

Unspent Balances of Grants received years [figure as at Sl. No. 3 (iii)]	Interest Earned thereon	Interest deposited back to the Govern-ment	Grant received during the year			Total Available funds (1+2-3+4)	Expenditure incurred	Closing Balances (5-6)
1	2	3	4			5	6	7
			Sanction No. (i)	Date (ii)	Amount (iii)			

Component wise utilization of grants:

Grant-in-aid–General	Grant-in-aid–Salary	Grant-in-aid–creation of capital assets	Total

Details of grants position at the end of the year
(i) Cash in Hand/Bank
(ii) Unadjusted Advances
(iii) Total

Certified that I have satisfied myself that the conditions on which grants were sanctioned have been duly fulfilled/are being fulfilled and that I have exercised following checks to see that the money has been actually utilized for the purpose for which it was sanctioned:

(i) The main accounts and other subsidiary accounts and registers (including assets registers) are maintained as prescribed in the relevant Act/Rules/Standing instructions (mention the Act/Rules) and have been duly audited by designated auditors. The figures depicted above tally with the audited figures mentioned in financial statements/accounts.

(ii) There exist internal controls for safeguarding public funds/assets, watching outcomes and achievements of physical targets against the financial inputs, ensuring quality in asset creation etc. & the periodic evaluation of internal controls is exercised to ensure their effectiveness.

(iii) To the best of our knowledge and belief, no transactions have been entered that are in violation of relevant Act/Rules/standing instructions and scheme guidelines.

(iv) The responsibilities among the key functionaries for execution of the scheme have been assigned in clear terms and are not general in nature.

(v) The benefits were extended to the intended beneficiaries and only such areas/districts were covered where the scheme was intended to operate.

(vi) The expenditure on various components of the scheme was in the proportions authorized as per the scheme guidelines and terms and conditions of the grants-in-aid.

(vii) It has been ensured that the physical and financial performance under……………. (name of the scheme has been according to the requirements, as prescribed in the guidelines issued by Govt. of India and the performance/targets achieved statement for the year to which the utilization of the fund resulted in outcomes given at Annexure – I duly enclosed.

(viii)The utilization of the fund resulted in outcomes given at Annexure – II duly enclosed (to be formulated by the Ministry/Department concerned as per their requirements/specifications.)

(ix) Details of various schemes executed by the agency through grants-in-aid received from the same Ministry or from other Ministries is enclosed at Annexure –II (to be formulated by the Ministry/Department concerned as per their requirements/specifications).

Date:

Place:

Signature	Signature
Name…………………………………………………	Name………………………………………………
Chief Finance Officer	Head of the Organisation
(Head of the Finance)	

(Strike out inapplicable terms)

GFR 12 – B

[See Rule 256 (2)]

FORM OF UTILIZATION CERTIFICATE

(1) Certified that out of the Loan of Rs. ………………………… SANCTIONED under ………………………………….,

dated…………………………., in favour of ………………………. during the year ………………………. an amount of

Rs. ………………………………. has been utilized for the purpose for which it was sanctioned, and that the balance of

Rs. …………………… remaining unutilized at the end of the year ………………………… has been surrendered to the

Government (vide No. ………………., dated……………………) / will be adjusted towards the loan payable during

the next financial year.

(2) Certified that I have satisfied myself that the conditions on which the loan was sanctioned have been duly fulfilled/are being fulfilled and that I have exercised the following checks to see that the money was actually spent for the purpose for which the loan was made.

Kinds of checks exercised

1.

2.

3.

4.

Signature…………………………….
Designation ………………………….
Date ………………………………….

GFR 12 – C

[(See Rule 239)]

FORM OF UTILIZATION CERTIFICATE (FOR STATE GOVERNMENTS)
(Where expenditure incurred by Govt. bodies only)

Sl. No.	Letter No. and date	Amount	Certified that out of Rs...Of grants sanctioned during the year....................in favour of ....under the Ministry/Department Letter No. given in the margin and Rs..........................on account of unspent balance of the previous year, a sum of Rs................................has been utilized for the propose of ....for which it was sanctioned and that the balance of Rs.............................remaining unutilized at the end of the year has been surrendered to Government (vide No. ....dated.......................)/will be adjusted towards the grants payable during the next year.......................................
	Total		

2. Certified that I have satisfied myself that the conditions on which the grants-in-aid was sanctioned have been duly fulfilled/ are being fulfilled and that I have exercised the following checks to see that the money was actually utilized for the propose for which it was sanctioned.

Kinds of checks exercised

1.
2.
3.
4.
5.

Signature…………………………………………
Designation…………………………………….
Date……………………………………………

PS: The UC shall disclose separately the actual expenditure incurred and loans and advances given to suppliers of stores and assets, to construction agencies and like in accordance with scheme guidelines and in furtherance to the scheme objectives, which do not constitute expenditure at the stage. These shall be treated as utilized grants but allowed to be carried forward.

FORM GFR 13

[See Rule 262]

STATEMENT OF AGGREGATE BALANCE OF LOAN(S) OUTSTANDING AS ON 31ST MARCH, 20... AND DETAILS OF DEFAULTS

PAO / Pr. AO Ministry of ....Major Head..........................

Sl. No.	Sub-Major Head / Minor Head of Account	Name of the borrower	Aggregate outstanding balance of loan(s)	Details of defaults		Amount of default		Earliest date to which the default pertains
				Original letter No(s). and Date(s) sanctioning the loan(s)	Amount of loan(s) sanctioned Rs.	Principal Rs.	Interest Rs.	
1	2	3	4	5	6	7	8	9

NOTE. - Statements may be prepared on separate sheets for each Major Head, with Minor Head-wise break-up. Parties having aggregate outstanding balances of less than Rs. 5 lakhs each and which are not defaulters may be grouped together with a common descriptive head such as "Regional Engineering Colleges", etc., if possible or "parties with small outstanding balance" under Column 3.

FORM GFR 14

[See Rule306. (3)]

FORM OF SECURITY BOND (FIDELITY BOND DEPOSITED AS SECURITY)

KNOW ALL MEN BY these presents that I, A.B.......................... of .... and held and firmly bound unto the President of India, his successors and assigns (hereinafter referred to as "Government") in the sum of Rs.................(Rupees....................) to be paid to the Government for which payment, well and truly to be made, I bind myself, my heirs, executors, administrators, and legal representatives by these presents. Singed and dated this .... day of 20

2. WHEREAS the above bounden A.B.......................................was on the day of...

   20....................... appointed to and now holds the office of ....in the office of ....AND WHEREAS the said A.B........... by virtue of holding such office is bound to collect .... (here describe the nature of Cashier's/ Storekeeper's/Sub-storekeeper's/Sub-ordinate's duties) .... and to keep and render true and faithful accounts of his dealings with all property and money which may come into his hands or possession under his control such accounts to be kept in the form and manner that may, from time to time, be prescribed by duly constituted authority, and also to prepare and submit such returns, accounts and other documents as may from time to time be required of him.

3. AND WHEREAS the said A.B....................has, in pursuance of Rule 270 of the General Financial Rules,

   1963, delivered to and deposited with .... a Fidelity Bond issued by ....Company for the sum of Rs.................... (Rupees ....) as Security for the due and faithful performance by the said A.B.................... of the duties of his said office and of any other office requiring security to which he may be appointed at any time and of other duties which may be required of him while holding any office as aforesaid and for the purpose of securing and indemnifying the Government against all loss, injury, damage, costs, or expenses which the Government may, in any way, suffer, sustain or pay by reason of misconduct, neglect, oversight or any other act of omission of the said A.B.......................... or of any person or persons acting under him or for whom he may be responsible.

4. AND WHEREAS the said A.B.......................... has entered into the above Bond in the sum of

.... conditioned for the due performance by him the said A.B....................... of the duties of the said office and of other duties appertaining thereto or which may lawfully be required of him and to indemnify the Government against loss from or by reason of the acts or defaults of the said A.B.................... and of all and every person and persons aforesaid.

5. NOW THE CONDITION of the above written Bond is such that of the said A.B....................... has whilst he has held the said office of .... as aforesaid always duly performed and fulfilled the duties of his said office and if he shall, whilst he shall hold the said office or any other office requiring security to which he may be appointed, or in which he may act, always duly perform and fulfil all and every duties thereof respectively and other duties which may from time to time be required of him while holding any such office as aforesaid, and shall duly pay into the Government Treasury at .... all such money and securities for money as are payable or deliverable to Government and shall come into his possession or control by reason of the said office and shall duly account for and deliver up all moneys, papers and other property which shall come into his possession or control by reason of the said office and if the said A.B................. his heirs, executors, administrators or legal representatives shall pay or cause to be paid unto the Government the amount of any loss and /or defalcation in the accounts of the said .... within 24 hours after the amount of such loss and /or defalcation shall have been demanded from the said A.B.............. by the .... such demand to be in writing and left at the office or last known place of residence of the said A.B.................... and shall also at all times indemnify and save, and keep harmless the Government from all and every loss, injury, damage, actions, suits, proceedings, costs, charges and expenses which has been or shall or may at any time or times hereafter during the service or employment of the said A.B.......................... in such office as aforesaid, or any such offices aforesaid, be sustained, incurred, suffered brought, sued or commenced or paid by the Government by reason of any act,

embezzlement, defalcation, mismanagement, neglect, failure, misconduct, default, disobedience, omission, or insolvency of the said A.B.......................... or of any person or persons acting under him or for whom he may be responsible, then the above written Bond shall be void and of no effect, otherwise the same shall be and remain in full force.

6. PROVIDED ALWAYS and it is hereby declared and agreed by and between the parties hereto that the said Fidelity Bond No................. delivered and deposited as aforesaid shall be and remain at the disposal of the said officer for the time being or the Government as and for part and additional security over and above the above written Bond to the Government, for the indemnity and other purposes aforesaid with full power to the Government or an officer duly authorized in that behalf to obtain and receive payment of the sum or sums of money recoverable or to be received, upon or by virtue of the said Fidelity Bond or a sufficient portion thereof and all benefits and advantages thereof and to apply the same in and towards the indemnity as aforesaid of the Government.

7. AND it is hereby further agreed and declared by and between the parties hereto that the said A.B.......................... shall keep the said Fidelity Bond issued by the said company in full force by payment of the premia and as when they fall due and by otherwise conforming to the rules of the said company relating thereto.

8. PROVIDED ALWAYS that cancellation or lapse at any time of the said Fidelity Bond shall not be deemed to affect or prejudice the right of the Government to take proceedings upon or under this said Bond against the said

.... in case any breach of the condition of this Bond shall be discovered after the cancellation or lapse of the said Fidelity Bond but the responsibility of the A.B. .... shall at all times continue and but the Government shall be fully indemnified against all such loss or damage as aforesaid at any time.

9 PROVIDED FURTHER that nothing herein contained nor in the Fidelity Bond so deposited shall be deemed to limit the liability of the said A.B.............. in respect of matters aforesaid to the forfeiture of the said sum of Rupees.................... or part or parts thereof and that if the said sum be found insufficient to indemnify the Government in full for any loss or damage sustained by them in respect of matters aforesaid or any of them the said A.B.................... shall pay to Government on demand such further sum as shall be deemed by....................... to be necessary in addition to the said Fidelity Bond of Rs............................. to cover such loss or damage as aforesaid and that the Government shall be entitled to recover such further sum payable as aforesaid in any manner open to them.

10. The stamp duty, if any, on this Bond shall be borne by the Government.

Signature

1. Signed and delivered by the above named A.B................ in the presence of ....

2. Signed for and on behalf of the President of India by .... the .... being the person directed or authorized by him in that behalf in the presence of ....

FORM GFR 15

[See Rule 253 (2) (ii)]

FORM OF WRITTEN UNDERTAKING TO BE EXECUTED BY AN UNDERTAKING / CORPORATION WHOLLY OWNED BY THE CENTRAL GOVERNMENT AT THE TIME OF SANCTIONING OF A LOAN

Memorandum of written undertaking given on the ……………… day of …………………… two thousand and ……………………… by a company incorporated under the Indian Companies Act, 1913 /the Companies Act, 1956,/ the Companies Act, 2013,having its registered office …………………… a body corporate incorporated under the same name and style and by under ……………… (Act No…………… of ……………) having its office at ……………………a society registered under the Societies Registration Act (21 of 1860) having its office at……………… (hereinafter called 'the Company / Corporation' which expression shall include its successors and assigns) to the President of India (hereinafter called 'the President' which expression shall include his successors and assigns).

WHEREAS the said Company / Corporation, etc., applied to the President for a loan of Rs…………………… (Rupees………………………) only. AND WHEREAS the President has agreed to lend an amount of Rs……… (Rupees………………………… only) to the said Company / Corporation, etc., on the terms and conditions prescribed in the Government of India, Ministry of ……………………… (Department of ………………………) Letter / Office Memorandum No……………………, dated…………………… (annexed).

Now IT IS HEREBY AGREED by the said Company / Corporation, etc., that, in consideration of the sum of Rs……………… (Rupees………………… only) lent by the President to the Company / Corporation etc., the Company / Corporation, etc., hereby agree in accordance with the said terms and conditions –

(i) To repay the loan in …………………… annual equal instalments the first instalment repayable from the

…………………… anniversary of the date of drawal;

(ii) To pay interest at the rate or ………..% per annum on the principal payable on each anniversary; and

(iii) In case of default in the payment of the instalment of the loan in accordance with (i) above and / or interest in accordance with (ii) above, pay interest at penal rate of ……………………% per annum on such overdue payments.

IT IS HEREBY FURTHER AGREED AND DECLARED that the said Company / Corporation, etc., shall not, without the written consent of the President, encumber or alienate, create, any mortgage lien or charge by way of hypothecation, pledge otherwise, or create other encumbrances of any kind whatsoever any part of its land or buildings or other structure, and / or plant, machinery or any other fixed assets owned by them.

AND IT IS HEREBY AGREED that the said principal amount lent by the President as aforesaid shall be used by the Company / Corporation, etc., only for the purpose or purposes for which the aforesaid amount was sanctioned and for no other purpose whatsoever.

IN WITNESS WHEREOF these presents have been executed by the said Company / Corporation the day and year first above written.

THE PRESIDENT of India has agreed to bear the stamp duty, if any, chargeable on this document. Signed for and on behalf of…………………..Company / Corporation, etc., by

Shri. ……………………………… (Name and Designation) in the presence of

1. ……………………………… Seal of the Company / Corporation

2. ………………………………

FORM GFR 16

[see Rule 286 (1)]

CERTIFICATE OF TRANSFER OF CHARGE

Certified that I /we have in the forenoon / afternoon of this day respectively made over and received charge of the Office………………………… in pursuance of Order No……………………..……. dated ………………….………..

Received Officer …………………………
Signature …………………………………
(Name in Block Letters)
Designation………………………………
Station ……………………………………
Date ………………………………………

Relieving Officer …………………………
Signature …………………………………
(Name in Block Letters)
Designation…………………………………
Station ………………………………………
Date …………………………………………

(For use in Audit Office / PAO only)

Noted in A/R at page …………………………
SO/AAO/AO/PAO
Noted in A/R at page……………………………
SO/AAO/AO/PAO
Forwarded ……………………………………………………………………………

NOTE :- Separate certificate (as per Form appended) also to be used where transfer / assumption of charge involves responsibilities for Cash, Stores etc.

FORM GFR 16 (APPENDIX)

[See Rule 286(1)]

CERTIFICATE OF TRANSFER OF CHARGE IN RESPECT OF TRANSFER / ASSUMPTION OF RESPONSIBILITIES FOR CASH, STORES, ETC.

Certified that I/we have in the forenoon / afternoon of this day .... [date to be indicated] respectively made over and assumed charge and responsibility of the following :-

Cash Rs.......................................

Permanent advance Rs....................

Others...

Relieved Officer...............................

Reliving Officer................................

FORM GFR 16A

"Ministry / Department of ....

JOINING REPORT

I hereby report myself for duty this day.................................... forenoon / afternoon after availing of leave from .... to .... sanctioned vide Ministry / Department of .... Order No..............., dated ....

Signature ....
(Name in Block Letters)

Designation...............................

FORM GFR 17

[See Rule306. (3)]

GENERAL INSURANCE CORPORATION OF INDIA AND ITS SUBSIDIARIES
FIDELITY GUARANTEE POLICY

POLICY No.

IN CONSIDERATION OF the first premium shown in the First Schedule and subject to the terms and conditions contained herein or endorsed herein which are to be deemed conditions precedent to any liability on the part of the Life Insurance Corporation of India (hereinafter called "Corporation") so far as they relate to anything to be done or complied with by the Employer, the Corporation agrees and binds itself to make good and reimburse to the Employer all such direct pecuniary loss not exceeding the amount of guarantee, as the Employer shall sustain by any act or acts of dishonesty, default or negligence committed by the employed / any of the employed (a) during the currency of this insurance and (b) during the uninterrupted continuance of employment of such employed and (c) in connection with his occupation and duties AND DISCOVERED during the currency of this insurance or within a reasonable time thereafter or within twelve months after determination of such employment whichever event shall first happen.

The proposal for this insurance made by or on behalf of the Employer together with any correspondence relative thereto shall be incorporated herein and be the basis of this contract and of every renewal.

THE FIRST SCHEDULE

The Employer	Name Business Address	THE PRESIDENT OF INDIA
The Employed :		through
The amount of Guarantee Rs.		
Occupation and duties:		
The first premium Rs.		
The renewal date		The ....day of .... in each year.

The currency of this insurance: The period or periods from the date written against the respective names of the Employed to the then next renewal date and any year thereafter in respect to which the Corporation shall agree to accept and Employer or Employed shall pay the annual premium specified in the Second Schedule hereto.

THE SECOND SCHEDULE

Period of Risk	Name	Occupation and duties	Amount of Guarantee Rs.	Annual Premium Rs. P.	Actual Premium Rs. P.

In witness whereof this Bond has been signed at .... this day of ....20.........

For1 ....

Prepared by ....

Examined by.............................

N.B.-For your own protection it is incumbent upon you to read your policy and its conditions to ascertain that it is made out in accordance with your intentions.

1 The name of the Company to be inserted in ink at the time of execution of this form.

CONDITIONS

In this policy the expression shall bear the respective meanings attached to them in the First Schedule hereto

1. The Corporation shall not be liable to make any payment hereunder if the nature of the business of the Employer of the duties or conditions of service shall be changed or the remuneration or any of the Employed reduced without the sanction of the Corporation or if the precautions and checks for securing accuracy of accounts shall not be duly observed.
2. Notice in writing shall be given to the Corporation's office as soon as possible after any act or acts of dishonesty, default or negligence on the part of any of the employed or of reasonable cause of suspicion thereof or any improper conduct shall have come to the knowledge of the Employer or of any representatives of the employer to whom is entrusted the duty of superintendence over any of the Employed and no amount shall be payable under this policy in respect of that Employed by reason of any act committed after such knowledge shall have come to the Employer or his said representatives. Within three months after such notice the Employer shall deliver to the Corporation full details of his claim and shall furnish proof of the correctness of such claim. All books of accounts of the Employer or any Accountant's report thereon shall be open to the inspection of the Corporation and the Employer shall give all information and assistance to enable the Corporation to sue for and obtain reimbursement by any one of the Employed or by his estate of any moneys which the Corporation shall have paid or become liable to pay under this Policy. Provided always that the Corporation shall not be entitled to the disclosure of any record or information in respect of which the Employer is entitled to claim privilege in a Court of Law under Sections 123 and 124 of the Indian Evidence Act.
3. Any moneys of any one of the Employed in respect of whom a claim is made in the hands of the Employer and any money which but for any act of fraud or dishonesty committed by such one of Employed would have been due to that Employed from the Employer shall be deducted from the amount otherwise payable under the Policy. Provided that the Employee is entitled under the law to make such deduction. Provided further that in cases in which the loss to the Employer is in excess of the maximum amount payable under the policy, the moneys aforesaid will be applied in the first place to make good the amount of such excess and the balance, if any, shall be deducted as herein provided. The Employer and the Corporation shall share any other recovery (excluding insurance and reinsurance and any counter security taken by Corporation) made by either on account of any loss in the proportions that the amount of the loss borne by each bears to the total amount of the loss.
4. Notwithstanding anything herein contained to the contrary it is also agreed that the Corporation guarantees to the Employer that the Employed shall honestly and faithfully account to the Employer for all moneys or valuables or property which they shall receive or be entrusted with on account of the Employer either in their personal or individual capacity or as member of group working conjointly with other members and that the Corporation will make good and reimburse to the Employer such loss not exceeding the amount of guarantee as the Employer may sustain by any act or acts of default or dishonesty or negligence of the Employed in the capacity and employment aforesaid and that when individual liability cannot be brought home to the Employed the amount to be made good shall be that which falls to the share of the Employed calculating from the total number of men forming such group, i.e., the total loss divided by the total number of men employed on the particular work.
5. The Corporation also agrees that during the period in which the guarantee shall be in force the particulars contained in the Second Schedule shall be with the consent of Employer and on previous notice to and on payment to the Corporation of any additional proportionate premium that may become payable in consequence of any change in the employed by reason of promotion or otherwise be varied as circumstances may require and such additional persona as may be taken into the employment of the employer referred to in the Schedule hereof during such period shall with such consent aforesaid and on previous notice to and on payment to the Corporation of a further proportionate premium at the rate for the time being applicable be

added to and included in the said Schedule and the expression Employed used throughout this policy shall as from the respective date on which the names shall be included in the said schedule be deemed to include all persons whether previously named in the said Schedule or subsequently added thereto as aforesaid.

6. If any question or difference shall arise between the parties hereto or their respective representatives touching these presents or the construction hereof or as to the rights, duties or obligations of any persons hereunder or as to any other matter in anywise arising out of or connected with the subject-matter of these presents, the same shall be referred to a single Arbitrator to be named by the Government of India. The Arbitrator so named shall be an officer of Government and shall have all the powers conferred on Arbitrators under the Indian Arbitration Act. The costs of the reference and award shall be in the discretion of the Arbitrator. The making of an award in such reference shall be a condition precedent to any liability of the Corporation or any right of action against the Corporation in respect of such difference. If the Corporation shall disclaim liability for any claim hereunder and such claim shall not within twelve calendar months from the date of such disclaimer have been referred to arbitration under the provision herein contained then the claim shall for all purpose be deemed to have been abandoned and shall not thereafter be recoverable hereunder.

7. The expression "Government of India" for the purpose of Clause 6 above shall mean the Secretary to the Government of India in the Administrative Ministry/ Head of Department under which the employed is working.

FORM GFR 18

[See Rule 211. (ii) (c)]

ACCESSION REGISTER

Date	Accession Number	Author	Title	Vol.	Place and Publisher	Year of Publication	Pages	Source	Class No.	Book No.	Cost	Bill No. and date	With drawn date	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)

FORM GFR 19

[See Rule250. (1) (viii)]

NOTICE TO BORROWER ABOUT THE DUE DATE FOR REPAYMENT OF LOAN AND INTEREST THEREON

No.........................

Office of the Controller of Accounts, Ministry / Department of .... New Delhi, dated the ....

To ....

....

Subject :-**Repayment of loan and payment of interest thereon.**

Dear Sir,

According to the terms of the loan of Rs.................... sanctioned to you, vide the Ministry / Department .... Letter No......................., dated............................. the annual repayment instalment and / or interest thereon, detailed below, will become due on.............................

(i) Repayment .... Rs................................ (in words and figures)

(ii) Interest .... Rs................................ (in words and figures)

2. Please arrange the payment by the due date. It should be noted that the amount of interest has been calculated on the assumption that payment will be arranged promptly; otherwise it will be revised upwards in accordance with the terms of the loan.

3. The amounts due should be tendered, on or before the due date at the .... (New Delhi Head Office / Main Office of the Public Sector Bank (PSB) accredited to the Ministry / Department in cash or by cheque or draft drawn on any Scheduled Bank / New Delhi, in favour of the aforesaid PSB Branch. The payment should be accompanied by a memorandum or challan, in duplicate, giving the following details :-

(I) Name of the Ministry / Department..................................

(ii) Name of the Borrower ....

(iii) No. and date of loan sanction letter with the loan amount sanctioned ....

(iv) Amount due for payment, separately for interest and payment.............................

(v) Due date of payment................................

(vi) The head of the account indicated below, to which the amounts will be adjusted in Government accounts, should be included in the challan:

(i)	Instalment of Principal.	Head of Account
(ii)	Interest.	

4. Separate cheque / draft and challans should be submitted for payment of principal and interest.

5. For outstation loanees, payment of dues together with memorandum / challans is to be arranged through their Bank to the aforesaid PSB Branch in New Delhi by the due date.

Yours faithfully

Accounts Officer

FORM GFR 20

[See Rule 305 (1)]

REGISTER OF POLICY HOLDER

1	Sl No	
2	Policy .No	
3	Name of Policy holder	
4	Designation	
5	Monthly Premium rate	
6	April	Amount actually recovered
7	May	
8	June	
9	July	
10	August	
11	September	
12	October	
13	November	
14	December	
15	January	
16	February	
17	March	
18	Remarks	

FORM GFR 21

[See Rule 234}

REGISTER OF GRANTS TO BE MAINTAINED BY THE SANCTIONING AUTHORITY

(i) Serial Number.

(ii) Number and date of sanction letter.

(iii) Purpose of grant.

(iv) Conditions, if any, attached to the grant.

(v) Amount sanctioned.

(vi) Amount of the Bill.

(vii) Whether conditions attached to the grant have been accepted by the grantee without reservation. (viii) Dated initials of the sanctioning authority.

(ix) Date by which statements of accounts along with utilization certificate, etc., are required to be furnished by the grantee.

(x) Date by which utilization certificate is required to be furnished by sanctioning authority to the Accounts Officer, as the case may be.

(xi) Date by which the statements of accounts, etc., are actually received. (In case there has been delay in the receipt of these statements, the reasons therefor as well as efforts made by the sanctioning authority to expedite submission of such statements may be clearly indicated).

(xii) Date of submission of utilization certificate to PAO (in case there has been delay in submission of utilization certificate, the reasons therefor may be clearly indicated).

(xiii) Unspent balance, if any, also indicating whether the unspent balance has been surrendered by the grantee Institution / Organisation.

FORM GFR - 22

[See Rule211 (ii) (a)]

REGISTER OF FIXED ASSETS

Name and description of the Fixed Assets ....

Date	Particulars of Asset	Particulars of supplier		Cost of the Asset	Location of the Asset	Remarks
		Name and address	Bill No. and date			
1	2	3	4	5	6	7

NOTE : The items of similar nature but having significant distinctive features (e.g. study table, office table, computer table, etc.) should be accounted for separately in stock.

FORM GFR 23

[See Rule211 (ii) (b)]

STOCK REGISTER OF CONSUMABLES SUCH AS STATIONERY, CHEMICALS, SPARE PARTS ETC.

Name of Article... **Unit of Accounts ....**

Date 1	Particulars 2	Suppliers Invoice No. and Date 3	Receipt 4	Issue Voucher No. 5	Issue 6	Balance 7	Unit Price 8

NOTE : User's indent in original shall be treated as issue voucher. Issue voucher number shall be in consecutive order, financial year wise and it should be noted on each indent.

FORM GFR 24

[See Rule211 (ii) (d)]

REGISTER OF ASSETS OF HISTORICAL / ARTISTIC VALUE

Name of Asset......................................

Date of acquisition	Source of acquisition	Cost price, if any	Particulars which make it an asset of historic /artistic value	Particulars of the custodian of the asset	Location of the asset	Remarks

NOTE 1 : The custodian shall take appropriate measures for preservation of the assets.

NOTE 2 : The present value of the asset should be ascertained by obtaining appropriate valuation from an expert agency and the same is indicated in Column 3, every five years.

FORM GFR 25

[See Rule 281. (2) & (3)]

GOVERNMENT GUARANTEES

Name of Ministry / Department

[Rs. 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	Amount of Loan
1	2	3	4	5	6	7	8	9	10	11

Extent of Guarantee			Additions	Deletions	Invoked		Outstanding Principal, interest etc at the end of the period	Rate of Guarantee Fee/ Commission	Guarantee Fee/ Commission		Other conditions & compliance
Principal	Interest	Total			Dis-charged	Not dis-charged			Receiv-able	Recei-ved	
12	13	14	15	16	17	18	19	20	21	22	23

NOTES - 1 : For the purpose of Column - 8 the sectors are as under :-
(i) Power (ii) Cooperative (iii) Irrigation (iv) Roads & Transport (v) Urban Development & Housing (vi) Other Infrastructure (vii) Any other. 2 : For the purpose of Column - 7 the classification is indicated in Rule 281 (4).

FORM GFR 26

[See Rule277(v).]

FURNISHING OF DATA REGARDING GUARANTEES TO MINISTRY OF FINANCE

Name of the Ministry/Department :

Name of Public Sector Undertaking / entity :

Year	Turnover	Profit After tax	Sundry Debtors	Current Ratio	If audited by CAG, profit after tax, taking into account the comments of CAG	In case of targets set by BIFR the same for Turnover and Profit.
X-2						
X-1						
X*						

Where 'X' is the immediate preceding financial year.

2. In case of proposal seeking extension of guarantee it may specifically be indicated whether the guarantee fee for the preceding financial year has been paid or not. The amount paid and date of payment should be indicated. In case of default in payment it may be indicated whether default fee in terms of Rule 279 (3) has been levied

CONCORDANCE TABLE

GFR 2005	GFR 2017
Chapter - 1 (Introduction)	
1 (1)	1
1 (2)	1
2	2
3	3
4	4
5	5
6 (1)	6 (1)
6 (2)	6 (2)
Chapter – 2 (General System of Financial Management)	
7	7
8 (1)	8 (1)
8 (2)	8 (2)
9	9
10	10
11 (1)	11 (1)
11 (2)	11 (2)
12	12
13	13
14	14
15 (1)	15 (1)
15 (2)	15 (2)
15 (3)	15 (3)
16 (1)	16 (1)
16 (2)	16 (2)
17	17
18	18
19 (1)	19 (1)
19 (2)	19 (2)
20	20
21	21
22	22
23	23
24	24
25 (1)	25 (1)
25 (2)	25 (2)
25 (3)	25 (3)
26	26
27 (1)	27 (1)
27 (2)	27 (2)
28	28
29	29

GFR 2005	GFR 2017
30	30
31	31
32	32
33 (1)	33 (1)
33 (2)	33 (2)
33 (3)	33 (3)
33 (4)	33 (4)
33 (5)	33 (5)
33 (6)	33 (6)
33 (7)	33 (7)
34	34
35	35
36	36
37	37
38	38
39	39
40	40
41	41
Chapter - 3 (Budget Formulation and Implementation)	
42	42
43 (1)	43 (1)
43 (2)	43 (2)
43 (3)	43 (3)
43 (4)	43 (4)
44	44
45	45
	46
	47
	48
	49
46 (1)	50(1)
46 (2)	50 (2)
46 (3)	50 (3)
46 (4)	50 (4)
46 (5)	50 (5)
47 (1)	51 (1)
47 (2)	51 (2)
47 (3)	51 (3)
48 (1)	52(1)
48 (2)	52 (2)
	52(3)
49 (1)	53 (1)

GFR 2005	GFR 2017
49 (2)	53 (2)
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50 (1)	55(1)
50 (2)	55 (2)
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52 (1)	57 (1)
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52 (3)	57 (3)
52 (4)	57 (4)
52 (5)	57 (5)
52 (6)	57 (6)
52 (7)	57 (7)
52 (8)	57 (8)
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56 (1)	62 (1)
56 (2)	62 (2)
56 (3)	62 (3)
	62(4)
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58 (1)	64 (1)
58 (2)	64 (2)
59 (1)	65(1)
59 (2)	65 (2)
59 (3)	65 (3)
59 (4)	65 (4)
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61 (1)	67 (1)
61 (2)	67 (2)
61 (3)	67 (3)
61 (4)	67 (4)
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Chapter – 4 (Government Accounts)	
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GFR 2005	GFR 2017
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78	Deleted
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89 (1)	97(1)
89 (2)	97(2)
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98 (1)	105(1)
98 (2)	105(2)
98 (3)	Deleted
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GFR 2005	GFR 2017
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122	129
Chapter - 5 (Works)	
123	130
124	131
125	132
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126 (2)	133(2
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126 (4)	Deleted
127	134
128	135(1)
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129 (1)	136(1)
129 (2)	136(2)
129 (3)	136(3)
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Chapter – 6 (Procurement of goods and services)	
135	142
136	143
137	144
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GFR 2005	GFR 2017
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141	148
141 A (1)	149 (1)
	149(2)
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143	152
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147(1)	156(1)
147 (2)	156(2)
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159 (1)	172(1)
159 (2)	172(2)
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GFR 2005	GFR 2017
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185	205
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Chapter – 7 (Inventory Management)	
186	207
187 (1)	208(1)
187 (2)	208(2)
187 (3)	208(3)
188 (1)	209(1)
188 (2)	209(2)
188 (3)	209(3)
188 (4)	209(4)
189	210
190 (1)	211(i)
190 (2)	211(ii)
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192 (1)	213(1)
192 (2)	213(2)
192 (3)	213(3)
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GFR 2005	GFR 2017
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199	220
200	221
201	222
202 (1)	223(1)
202 (2)	223(2)
202 (3)	223(3)
Chapter – 8 (Contract Management)	
203 (1)	224(1)
203 (2)	224(2)
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205 (1)	226(1)
205 (2)	226(2)
205 (3)	227
Chapter – 9 (Grants-in-aid and Loans)	
206	228
207	DELETED
208	229
209 (1)	230(1)
209 (2)	230(2)
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209 (4)	230(4)
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209 (6)	230(10)
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	230(13)
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	231(3)
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GFR 2005	GFR 2017
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211 (2)	236(2)
211 (3)	236(3)
211 (4)	236(4)
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212 (1)	238(1)
	238(2)
	238(3)
	238(4)
212 (2)	238(5)
212(2) (ii)	238(6)
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	242(1)
212 (3)	242(2)
	242(3)
212 (4)	(shifted as Rule 234)
212 (5)	(shifted as Rule 240)
212(6)	(shifted as 241)
213	243
214	244
215 (1)	245(1)
215 (2) (shifted as Rule 232)	
215 (3) (shifted as Rule 233)	
216	246
217	247
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219 (2)	249(2)
220 (1)	250(1)
220 (2)	250(2)
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221 (1)	251(1)
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222 (1)	252(1)
222 (2)	252(2)
222 (3)	252((3)
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223 (2)	253(2)

GFR 2005	GFR 2017
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226 (1)	256(1)
226 (2)	256(2)
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228 (2)	258(2)
228 (3)	258(3)
228 (4)	258(4)
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230 (1)	260((1)
230 (2)	260(2)
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232	262
233	263
Chapter – 10 (Budgeting and Accounting of Externally Aided Projects)	
234 (1)	264(1)
234 (2)	264(2)
234 (3)	264(3)
234 (4)	264(4)
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237(1)	267(1)
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238 (1)	268(1)
238 (2)	268(2)
238 (3)	268(3)
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Chapter – 11 (Government Guarantees)	
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	275(3)
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246 (1)	277
246 (2)	
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GFR 2005	GFR 2017
248 (1)	279(1)
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249 (4)	281(4)
250	282
251	283(1)
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	283(3)
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Chapter – 12 (Miscellaneous Subjects)	
253 (1)	284((1)
253 (2)	284(2)
253 (3)	284(3)
253 (4)	284(4)
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255 (2)	286(2)
255 (3)	286(3)
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257 (1)	288(1)
257 (2)	288(2)
257 (3)	288(3)
257 (4)	288(4)
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264 (1)	295(1)
264 (2)	295(2)
264 (3)	295(3)
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265 (2)	296(2)
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GFR 2005	GFR 2017
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270 (2)	301(2)
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274 (1)	305(1)
274 (2)	305(2)
275 (1)	306(1)
275 (2)	306(2)
275 (3)	306(3)
275 (4)	306(4)
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279(2)	310(2)
279 (3)	310(3)
279 (4)	310(4)
279 (5)	310(5)
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281 (2)	312(2)
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286	317
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289	320(1)
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292 (1)	323(1)
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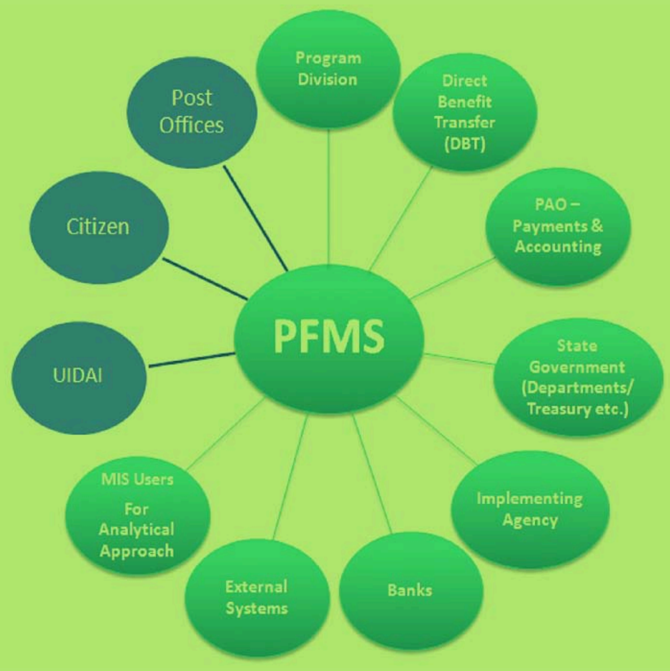

Government of India
Ministry of Finance
Department of Expenditure