

	<p style="text-align: center;">“हर काम देश के नाम” कार्यालय रक्षा लेखा महानियंत्रक उलान बटार मार्ग ,पालम ,दिल्ली छावनी - 110010 CONTROLLER GENERAL OF DEFENCE ACCOUNTS ULAN BATAR MARG, PALAM, DELHI CANTT.-110010 Phone: 011-25665707 E-mail: hqan7.dad@nic.in</p>	
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No. AN/VII/7220/RE 2025-26/BE 2026-27

Dated: 17.07.2025

To

All PCsDA/PIFAs/CsDA/IFAs

(Through CGDA Website)

Subject: Preparation and submission of Revised Estimates for 2025-26 and Budget Estimates for 2026-27 under Major Heads 2052 (Revenue) & 4070 (Capital) (DAD) & 7610 – Loans and Advances (DAD).

The Revised Estimates for the FY 2025-26 and Budget Estimates for the FY 2026-27 for Defence Accounts Department are due for submission to the Ministry. In this context, the following guidelines are issued for the preparation of Estimates:

2. While preparing RE/BE, the detailed instructions contained in **Appendix 3 of GFR 2017** and circulars on Budget related matters issued by this HQ office from time to time may be kept in view.
3. It may be ensured that the trend of expenditure as revealed through **RDR compilation of 07/2025** may be taken as the basis for preparation of RE 2025-26 and, by giving due effect to the retirement of personnel, fresh recruitment through Staff Selection Commission and promotion in various grades etc., and where additional funds are required, the detailed justification in support of the same may also be furnished. Similarly for preparing projections for BE 2026-27 under various Heads, the trend of expenditure of the previous years may be taken as a guiding factor. Reasons for variation in the estimates under each head where the variation exceeds 5% may be submitted giving full details & justification.
4. It has been emphasized from time to time that the budgetary estimates should be formulated on realistic basis. It is therefore, reiterated that utmost caution and accuracy to be adopted while estimating requirements of funds for RE 2025-26 and BE 2026-27, in order to ensure that the budgetary projections are made after an accurate and realistic assessment of the requirements and visualization of the actual/anticipated expenditure so that piecemeal additional demands during the year can be avoided as well as chances of lapse of funds at the fag end of the financial year may be avoided.
5. PCsDA/CsDA are requested to indicate the requirement of funds under Heads ‘Travel Expenses (Domestic)’ and ‘Office Expenses’ in respect of all IFA offices (below SAG level through their admin IFA) under their organisation after obtaining the projection for RE/BE from

their respective IFAs. The same may be shown in the Annexure V-A and V-B in respect of Travel Expenses (Domestic) and Annexure VII-D & VII-E distinctly for office expense.

6. Requirement of funds under Head 'Digital Equipment' under Major Head 2052 and 'Information, Computer, Telecommunication(ICT) equipment under Major Head 4070 may be projected to IT & S Section of this HQ office.

7. Before submission of RE/BE projections, it may be ensured that all the Statements/Annexures are duly tagged and enclosed in the following serial. Additional Annexure, if required, may be devised at your end on the lines of other Annexure. **In case, there is Nil projection under any above mentioned Heads, Nil Annexure for that Head is required to be submitted/attached. The detailed description of object heads is attached as appendix to this circular.**

- (a) Main Summary
- (b) Appendix - IX A – Salary (00/094/23,00/094/24,00/094/42)
- (c) Annexure -I - Allowances' (00/094/25, 00/094/29)
- (d) Annexure - II - LTC (00/094/35)
- (e) Annexure -III - Rewards' (00/094/51)
- (f) Annexure - IV - Medical Treatment' (00/094/92)
- (g) Annexure - V-A & V-B - 'Travel Expenses (Domestic)' (00/094/28)
- (h) Annexure – VI - 'Travel Expenses (Foreign)' (00/094/91)
- (i) Annexure - VII -A to VII-E - 'Office Expenses' (00/094/30)
- (j) Annexure - VIII - Training' (00/094/36)
- (k) Annexure - IX - Rent, Rates & Taxes for Land & Building' (00/094/31)
- (l) Annexure - X - Professional Services' (00/094/38), 00/094/52,00/094/55)
- (m)Annexure - XI & Appendix -XII- 'Loans and Advances'
- (n) Annexure - XII - Printing & Publication ' (00/093/46)
- (o) Annexure - XIII - Rent for Others ' (00/094/37)
- (p) Annexure - XIV - Fuel & Lubricants ' (00/093/45)
- (q) Annexure - XV - Advertising & Publicity ' (00/093/44)
- (r) Annexure - XVI - Repair & Maintenance ' (00/094/40)
- (s) Annexure - XVII - Grant in Aid' (00/094/32,33,34)
- (t) Annexure - XVIII - Other Revenue Expenditure ' (00/094/41)
- (u) Annexure - XIX - Motor Vehicles ' (00/045/06)
- (v) Annexure - XX - Machinery and Equipment ' (00/045/07)
- (w) Annexure - XXI - Furniture & Fixture ' (00/045/09)
- (x) Annexure - XXII - Other Fixed Assets ' (00/045/10)

8. The proposal for Revised Estimates for 2025-26 and Budget Estimates for 2026-27 for Defence Accounts Department under MH 2052, 4070 and 7610 may please be submitted so as to reach this HQ by **8th August, 2025 positively.**

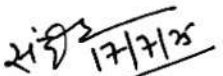
9. The payment to be made to the DAD personnel in compliance of the CAT/Courts Judgments may be projected with full details. Similarly, the details of the cases which are pending in CAT/Courts and the amount likely to be paid in each case during the year 2025-26 and 2026-27 may also be intimated to enable us to project the consolidated demand to Ministry through RE/BE projections.

10. It may please be ensured that the approval of the PCDA/CDA is invariably taken before the estimates are submitted to this HQ office. **Timely submission of the Estimates may be ensured to avoid delay in rendition of consolidated budget projections to the Ministry.**


(Sandeep Sheoran)
Sr. ACGDA (AN)

AN-IV (Local)/
AN-V (Local)/ CENTRAD, } The proposal for RE 2025-26 and BE 2026-27 for Defence Accounts
IT & S Section (Local) } Department under MH 2052,4070 & 7610 may please be submitted so as
to reach this HQ by 8th August,2025 positively.

Copy to:- IT & S Section (Local) - For uploading the circular on the web-site.


(Sandeep Sheoran)
Sr. ACGDA (AN)

SALARY: Projection of funds under the Head “Salary”(00/094/23,24 and 42) for RE 2025-26 & BE 2026-27 may invariably be made in the **Appendix IX-A**. It will include pay of the Government employees as defined under FR 9 (21), honorarium to Government servant and stipend to interns, salary payable to the staff of Departmental canteens and leave encashment on LTC. The effective strength of the establishment may be taken into account. While projecting the requirement of funds under this Head, the justification in support of the projection, inter-alia indicating the number of **personnel working in Departmental Wet Canteen** may be submitted. The instructions and guidelines issued from time to time on the subject may also be kept in view.

ALLOWANCES : Funds required under Head ‘Allowances’ (00/094/25,29) should be supported by an additional items-wise statement indicating the last 3 years actual expenditure and expenditure incurred up to 07/2025. Item wise requirement of funds for each item i.e. DA,HRA, TA, OTA, Residential School Hostel Subsidy, CEA, etc. may be shown in a separate **Annexure-I**.

LTC: It will include air/rail/bus fare/fare of any other mode of transport entitled under LTC Rule. The requirement under this Head may be projected in **Annexure-II**, keeping in view of the latest orders on the subject.

REWARDS: It will include rewards under a scheme given to the Government employees in addition to their pay and allowances. It will also include payment of bonus and cash awards for Hindi Pratiyogita, etc. The requirement under this Head may be projected in **Annexure-III**, keeping in view of the latest orders on the subject.

MEDICAL TREATMENT: Projection of funds under Head ‘Medical Treatment’ for RE 2025-26 & BE 2026-27 in respect of serving employees of DAD may distinctively be projected on the basis of the trend of expenditure during previous years and anticipated expenditure during the current FY in Annexure-IV. It has been experienced that at the fag end of the financial year, there is rush to clear the pending medical bills and additional demand is made to this HQ office in February and March. PCsDA/CsDA are, therefore, requested to make projection in such a manner so that request for additional allocation at the fag end of financial year may be avoided.

TRAVEL EXPENSES (DOMESTIC): It should be ensured that the projections under this Head may be made in **Annexure V-A & V-B** giving the details of Expenditure and Estimates under each sub-unit of TE (i.e. TA on Transfers within India, TA Temporary duty officers, TA Temporary duty staff, Local Audit and Transfers affected by CGDA, & TA/DA on training).

TRAVEL EXPENSES (Foreign): For projection of funds under the head ‘**TRAVEL EXPENSES (Foreign)**’, it should be ensured that the projections under this Head may be made in Annexure VI giving the details of Expenditure and Estimates incurred on official tours and transfers of employees outside India.

OFFICE EXPENSES: The details of expenditure under this Head may be projected in Annexure 'VII-A to VII-E'. **All out efforts should be made to meet the expenditure within BE 2025-26 allocation by adhering to the economy orders issued by the Ministry of Finance from time to time.** Further the item-wise requirement of funds under this Head for RE 2025-26 & BE 2026-27 and actual expenditure during last three years may be shown in separate statements with full justification thereof. The allocation/projection of funds may also be attached separately in respect of Main Office and Sub Offices/ DPDOs under the jurisdiction of their Proforma Control. Projections showing Allotment/Expenditure profile by PCsDA/CsDA during 2022-23, 2023-24 & 2024-25 in respect of their Main Office & other sub-offices may be submitted in Annexure VII-B & VII-C,. Similarly, the Projections showing Allotment/Expenditure in respect of all IFAs / Area Accounts Offices/PAOs/DPDOs may be submitted on Annexure 'VII-D' & 'VII-E' to enable us to process the projections with a view to making direct allocation to IFAs /Area Accounts Offices/PAOs/DPDOs. The total projection under Head 'Office Expenses' may be summarized in a separate summary (Annexure-VII-A) and carried over to the Main Summary. Please ensure that committed liability, if any, has been included in RE 2025-26 and BE 2026-27 projections.

TRAINING EXPENSES: It will include expenditure on cost of training such as fees paid, contingencies, materials, etc., for participating in the training, workshops but exclude expenditure on domestic or foreign travel expenses. The accurate and realistic projections may be made in **Annexure-VIII.**

RENT, RATES & TAXES FOR LAND AND BUILDING: The commitments made for the year 2025-26 and 2026-27 for the payment of rent towards hired building and payment of service charges to local bodies in respect of DAD accommodations etc. may please be worked out on realistic basis and the same is projected to this HQ office. **The amount of Rent/Service charges for past period due for payment during the year 2023-24 and 2024-25, if any, may also be included in RE 2025-26 and BE 2026-27 projections, giving full details i.e. period and rates in Annexure-IX.**

PROFESSIONAL SERVICES : RE 2025-26 and BE 2026-27 projections under the head professional services may be made giving full details of outside agencies to whom the payment is to be made in **Annexure-X.** Further, it will include expenses on engagement of professionals, consultants, artists, banks, etc., for providing services to the Government which include legal services, consultancy fees, audit fees, teaching and training fees, payments to artists, remunerations to question setters or invigilators or guest speakers, payments to other departments for services rendered, payment or expenses to agencies for conducting departmental examination and the same may be projected under the relevant heads 00/094/38, 00/094/55(SAS) under object head -Professional Services.

LOANS AND ADVANCES

(a) HOUSE BUILDING ADVANCE

The demand for HBA in respect of committed cases and fresh cases may be projected under a separate forwarding letter inter-alia indicating the number of applications pending on date and number of applications anticipated citing amounts under each category.

(b) PC ADVANCE

The requirement under this Head, may be made as per the actual requirement of your organisation during 2025-26 and 2026-27 respectively. The Projections under Head **'Loans and Advances' (HBA & PC Advance)** may be submitted in **Annexure-XI & Appendix-XII** to enable us to consolidate the same.

PRINTING AND PUBLICATION: Projection of funds under Head 'printing and publication' for RE 2025-26 & BE 2026-27 include expenses on printing of valuables, printing of audit and accounts reports, forms, stationery, office codes, manuals and other documents, newspaper and magazines including e-books, e- magazines, digital printing, pen drive, CD, etc., but exclude expenses on printing of publicity material which shall be classified under Advertising and Publicity. The accurate and realistic projections may be made in Annexure-XII

RENT FOR OTHERS: It will include expenses on rent for equipment and other various items like office equipment, transport, computer and ancillary equipment, communication equipment, air-conditioning, heating and refrigerating equipment, security equipment, broadcasting and recording equipment, construction equipment, agricultural equipment, horticultural equipment, medical equipment, furniture and fixtures. It will also include lease charges for equipment and other items, the ownership of which is not transferable to Government. Please ensure that committed liability, if any, has been included in RE 2025-26 and BE 2026-27 projections, giving full details in Annexure-XIII.

FUEL AND LUBRICANTS: It will include expenditure on petrol, oil, lubricants and other fuels like CNG, diesel, etc. The projections in respect of this Object Head may be made in **Annexure-XIV**.

ADVERTISING AND PUBLICITY : It will include expenses including commission to agents for sale and printing of publicity material on advertising and publicity through various media such as print media, TV media or outdoor media or Internet or mobile network or other audio-visual publicity or fairs and exhibition. The accurate and realistic projections in respect of this object head may be made in **Annexure-XV**.

REPAIR AND MANITENANCE : It will include expenses on repair and maintenance (including all maintenance contract) of equipment such as machinery and equipment, office equipment, equipment for other functional use, digital equipment for office use, digital equipment for functional use, furniture and fixtures for office, furniture and fixtures for other functional use, vehicles (including motor vehicles and non-motor vehicles like bicycle, rickshaw, carts, trolleys and boat, etc., for office or functional use). Please ensure that committed liability, if any, has been included in RE 2025-26 and BE 2026-27 projections, giving full details in Annexure-XVI.

GRANT-IN-AID GENERAL: It will include Subsidy for purchase of books for officers and establishment, Bus subsidy. The projections in respect of this object head may be made in Annexure-XVII.

OTHER REVENUE EXPENDITURE: It will include payment out of discretionary grant, other discounts, fees and fines, custom duty compensation, commitment charges, notional value of gifts, re-imbursement of newspapers purchased or supplied to officer's residence and purchase or re-imbursement of briefcase or ladies purse to Government servants', etc. Any other expenditure which cannot be classified under any of these specified object heads will be debited to this head. It will also include expenditure in respect of schemes, sub-

schemes of organizations not elsewhere classified. The projections in respect of this object head may be made in **Annexure-XVIII**.

MOTOR VEHICLES: It will include procurement of motor vehicles on roads like buses, cars, trucks, motorcycles, irrespective of their usages. The projections in respect of this object head may be made in Annexure-XIX.

MACHINERY & EQUIPMENT : It will include procurement of machinery and equipment(Other than motor vehicles and ICT equipment), electrical and electronic equipment, medical appliances, precision and optical instruments, watches, and clocks, musical instruments and sports goods etc. cost of which exceeds one lakh rupees or three years of useful life, either of the two, need to be booked under this head. The projections in respect of this object head may be made in Annexure-XX.

FURNITURE & FIXTURE: It will include expenditure on purchase of furniture and fixture exceeding threshold limit of one lakh rupees or three years of useful life, either of the two, for office use and functional use. The projections in respect of this object head may be made in Annexure-XXI.

OTHER FIXED ASSETS : It will include procurement of other fixed assets like library books and publications, trees, crops and plants, whose natural growth and regeneration is under the direct control, responsibility and management of institutional units, non-motor vehicles like bicycle. The projections in respect of this object head may be made in Annexure-XXII.

RECEIPT BUDGET : The estimates may be made for RE 2025-26 and BE 2026-27 in the prescribed format based on the actual receipts during last financial year and receipts upto 07/2025 during the current financial year and may be submitted in **Annexure-XII** under a separate forwarding letter.

**APPENDIX- 3**

[Rule 52]

**INSTRUCTIONS FOR PREPARATION OF DETAILED
ESTIMATES OF EXPENDITURE FROM THE CONSOLIDATED FUND**

1. For purpose of Budget Estimates, expenditure from the Consolidated Fund –with the merger of Plan and Non-Plan from Budget 2017-18 will comprise of expenditure on revenue account and on capital account including loans and advances, and shown in the separate categories as applicable, comprising of I. Central Expenditure: (i) Secretariat Expenditure; (ii) Central Sector Schemes and (iii) Other Central Expenditure and II. Transfers: (i) Centrally Sponsored Schemes (ii) Finance Commission Transfers and (iii) Other Transfers.

A. GENERAL GUIDELINES FOR PREPARING EXPENDITURE ESTIMATES

2. To facilitate appropriate scrutiny and consolidation of Expenditure Estimates for reporting to the Ministry of Finance, the Financial Adviser in each Ministry / Department will obtain detailed estimates and other supporting data from each of the estimating authorities under the control of the Ministry / Department, in appropriate forms, sufficiently in advance.
3. The framing of the Revised Estimates for the current year should always precede estimation for the ensuing year. The Revised Estimates should be framed with great care to include only those items which are likely to materialize for payment during the current year, in the light of (i) actuals so far recorded during the current year, compared with the actuals for corresponding period of the last and previous years, (ii) seasonal character or otherwise of the nature of expenditure, (iii) sanctions for expenditure and orders of appropriation or re-appropriation already issued or contemplated and (iv) any other relevant factor, decision or development. The Budget Estimate for the ensuing year should likewise be prepared on the basis of what is expected to be paid, under proper sanction, during the ensuing year, including arrears of previous years, if any. Due attention to considerations of economy must be paid and while all inescapable and foreseeable expenditures should be provided for, care should be taken that the estimate is not influenced by undue optimism.
4. No lump sum provision will be made in the Budget except where urgent measures are to be provided for meeting emergent situations or for meeting preliminary expenses on a project/scheme which has been accepted in principle for being taken up in the financial year. In latter cases Budget provision will be limited to the requirements of preliminary expenses and for such initial outlay, as, for example, on collection of material, recruitment of skeleton staff, etc.

Provision for a 'token' demand should not be made in the Budget Estimates for the purpose of seeking approval in principle for big schemes without the full financial implications being worked out and got approved by the appropriate authorities. In accordance with instructions contained in Paragraph (viii) of Appendix (5), a 'token' demand can be made during the course of a year for a project / scheme when the details thereof are ready and funds are also available for undertaking it but it cannot be started without Parliament's approval, it being in the nature of a 'New Service/New Instrument of Services'.

5. All estimates should be prepared on gross basis and 'voted' and 'charged' portions must be shown separately; even expenditure met partly or fully from receipts taken in reduction of such expenditure or those counterbalanced by receipts credited as revenue to the Consolidated Fund, must be reported in such estimates on gross basis. Care should also be taken to ensure that all notional receipts reported in 'Receipt Estimates' (such as interest receipts fully or partly subsidized, loan repayment receipts partly or fully refinanced through further loans or conversions into equity, receipts of foreign grant assistance in the form of commodities or material, etc.) are properly matched by adequate provisions in expenditure estimates.
6. The estimates of expenditure should include all items which are fully accounted for in the accounts of the Ministry/Departments to which the estimating authority is subordinate; they shall also cover expenditure, if any, in Union Territories without Legislature, whether provided for in the demands of the said Ministry / Department or in the 'Area' demand of the concerned Union Territory. Estimates of 'Works Expenditure', if any, against the provisions in the demands of the Ministry of Urban Development, as well as expenditure on pensions (including commutation payments, gratuity payments, pension contributions, etc.) interest payments, loans and advances



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.1 crore	Above Rs. 1 crore
b) Where Budget Provision exists for investment and/or loans Paid up capital of the Company		
(i) Upto Rs. 50 crore	20% of appropriation already voted or Rs.10 crore, whichever is less	Above 20% of appropriation already voted or Rs.10 crore, 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.



C. All bodies or authorities within the administrative control/management of Central Government or substantially financed by the Central Government.		
Loans	Upto 10% of the appropriation already voted or Rs. 10 crore, whichever is less	More than 10% over the appropriation already voted by Parliament or Rs.10 crore, whichever is less
Note: Where a lumpsum provision is made for providing 'Loans' under a particular scheme, the details of substantial apportionment (10% of lumpsum or Rs. 1 crore, whichever is higher) should be reported to Parliament. In the case of lumpsum provision of loans to States, the State-wise distribution should be reported to Parliament.		
Nature of transaction	Limits upto which expenditure can be met by 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
D. Expenditure on new Works (Land, Buildings and/or Machinery)	Above Rs.50 lakhs but not exceeding Rs. 2.5 crore or not exceeding 10% of the appropriation already voted, whichever is less.	Above Rs.2.5 crore or above 10% of the appropriation already voted.
II REVENUE EXPENDITURE		
E. Grants-in-aid to any body or authority	---	All cases
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.		
F. Subsidies		
(i) New Cases	—	All cases
(ii) Enhancement or provision in the existing appropriation	Upto 10% of the appropriation already approved by the Parliament or Rs.10 crore, whichever is less.	More than 10 % of the appropriation already voted by Parliament or Rs.10 crore, whichever is less.
Payments against cess collections	Limits as applicable to grants-in-aid to statutory or public institutions will apply	All cases
New Commissions or Committees of Enquiry	—	Above Rs.20 lakhs (total expenditure)



G. Write off of Government loans	Above Rs 50,000 but not exceeding Rs. 1 Lakh (individual cases)	Above Rs.1 lakh (individual cases)
H. Other cases of Government expenditure	Each case to be considered on merits.	
I. Posts Railways Defence	The aforesaid limits, including those relating to Works expenditure, will also apply to these Departments subject to considerations of security in the case of Defence	The aforesaid limits, including those relating to Works expenditure, will also apply to these Departments subject to considerations of security in the case of Defence Services Estimates.
<p>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.</p> <p>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.</p>		

**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.....

Main Summary									
MajorHead 2052 & 4070									
RE 2025-26 & BE 2026-27									
SI No.	Name of organisation: Sub Head	Code Head	Actual 2024-25	Allotment BE 2025-26	Expr upto July 2025	Anticipated Expr August 2025 to remaining period of the financial year)	Total (Col. (6) +(7)	Projection RE 25-26	Projection BE 26-27
1	2	3	4	5	6	7	8	9	10
1	Salary(Officers)	00/094/23							
2	Salary(Staff)	00/094/24							
3	Salary(Departmental Canteen Employees)	00/094/42							
3	Wages	00/094/27							
4	Rewards	00/094/51							
5	Medical Treatment	00/094/92							
6	Allowances	00/094/25							
		00/094/29							
7	LTC	00/094/35							
8	Training Expenses	00/094/36							
9	Travel Expenses (Domestic)	00/094/28							
10	Foreign Travel Expenses	00/094/91							
11	Office Expenses	00/094/30							
12	Rent, Rates & Taxes for Land & Building	00/094/31							
13	Printing and Publication	00/093/46							
14	Rent for others	00/094/37							
15	Fuels & Lubricants	00/093/45							
16	Advertsingn& Publicity	00/093/44							
17	Profession & Special Services	00/094/38							
		00/094/52							
		00/094/55							
18	Repair and Mantenance	00/094/40							
19	Grant-in-Aid (General)	00/094/32							
		00/094/33							
		00/094/34							
20	Other Revenue Expenditure	00/094/41							
21	Motor Vehicle	00/045/06							
22	Machinery& Equipment	00/045/07							
23	Furniture & Fixtures	00/045/09							
24	Other Fixed Assets	00/045/10							
	Grand Total								

APPENDIX -- IX A													
ESTIMATED STRENGTH OF ESTABLISHMENT AND PROVISION THEREFOR													
DEFENCE ACCOUNTS DEPARTMENT, MoD(Civil)													
Code Head (00/094/23,00/094/24,00/094/42)													
Strength as on 1st March		(Rs. in thousands)											
Scale of Pay in full with increment	2025					2026	2027	Name of Posts	Actual 2024-25	Budget Estimates 2025-26	Revised Estimates 2025-26	Budget Estimates 2026-27	
	Gaz/ Non-Gaz	Regular/ Temp/ Ad-hoc	Group of Posts	Total Nos. of Posts	Actual Strength	Estimated Sanctioned Strength	Estimated Sanctioned Strength						
								(a) Salary Officers					
								(00/094/23)					
								CGDA					
								Additional CGDA					
								Principal Controller					
								Sr. Administrative Grade					
								Selection Grade Jr.Adm.Gd.					
								Jr. Administrative Grade					
								Sr. Time Scale					
								Jr. Time Scale					
								Sr. Accounts Officer					
								Hindi Officer					
								Senior Private Secretary					
								Assistant Accounts Officer					
								TOTAL Salary (Officers)					
								(b) Salary Staff					
								(00/094/24)					
								Supervisor (Accounts)					
								Private Secretary					
								Senior Translation Officer					
								Senior Auditor					
								DEO 'D' / DEO 'C' / Steno-I /					
								Steno-II / Jr HT / Librarian / SC					
								Dri (Spl Grade)					
								Auditor					
								DEO 'B' / SC Driver (Grade-I)					
								DEO 'A' /Steno-III / SC Driver					
								(Grade-II)					
								Clerks					
								SCD(Ord Gd)					
								MTS					
								TOTAL Salary (Staff)					

		Item-wise RE 2025-26 & BE 2026-27 Projections										
		under head 'Allowances' (0/094/25, 00/094/29)										
		Name of organisation:										
										(Rs. in thousands)		
Sl. No.	Head	Actual Expr 2022-23	Actual Expr 2023-24	Actual Expr 2024-25	Average Expr (3 Years)	BE 2025-26 Allott	Expenditure upto 07/2025	Anticipate d Expr (08/25 to 03/26)	Total Col (8)+(9)	Projecti on RE 25-26	Projecti on BE 26-27	Remarks
1	2	3	4	5	6	7	8	9	10	11	12	13
1	Dearness Allowances											
2	HRA											
3	Transport Allowance											
4	Foreign Allowance											
5	Deputation Allowance											
6	Over Time Allowance											
7	Children Education Allowance											
8	Residential School Hostel Subsidy											
9	Tution Fee											
10	Other Misc. Allowances											
	TOTAL											

Annexure-II

[illegible]

Annexure-III												
		RE 2025-26 & BE 2026-27 Projections										
		Rewards' (0/094/51)										
		Name of organisation:										
										(Rs. in thousands)		
Sl. No.	Name of Organisation/Sub offices	Actual Expr 2022-23	Actual Expr 2023-24	Actual Expr 2024-25	Average Expr (3 Years)	BE 2025-26 Allott	Expenditure upto 07/2025	Anticipated Expr (08/25 to 03/26)	Total Col (8)+(9)	Projection on RE 25-26	Projection on BE 26-27	Remarks
1	2	3	4	5	6	7	8	9	10	11	12	13

[illegible]

											Annexure-VI
	RE 2025-26 & BE 2026-27 Projections										
	under head 'Travel (Foreign)' (0/094/91)										
	Name of organisation:										
									(Rs. in thousands)		
Name of Organisation	Actual Expr 2022-23	Actual Expr 2023-24	Actual Expr 2024-25	Average Expr (3 Years)	BE 2025-26 Allott	Expenditure upto 07/2025	Anticipated Expr (08/25 to 03/26)	Total Col (8)+(9)	Projection RE 25-26	Projection BE 26-27	Remarks
2	3	4	5	6	7	8	9	10	11	12	13

[illegible]

Carried over to Main Summary	
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Annexure-'VII-B'

	RE 2025-26 & BE 2026-27 Projections in r/o Main Office & other sub-offices											
	under head 'Office Expenses' (00/094/30)											
	Name of organisation:											
										(Rs. in thousands)		
Sl. No.	Name of Organisation Main Office & other sub-offices	Actual Expr 2022-23	Actual Expr 2023-24	Actual Expr 2024-25	Average Expr (3 Years)	Allotment BE 2025-26	Expenditure upto 07/2025	Anticipated Expr (08/25 to 03/26)	Total Col (8)+(9)	Projection RE 25-26	Projection BE 26-27	Remarks
1	2	3	4	5	6	7	8	9	10	11	12	13
carried over to summary for 'Office Expenses'												

Annexure-'IX'												
RE 2025-26 & BE 2026-27 Projections												
under head 'Rent, Rates & Taxes for Land & Building' (00/094/31)												
Name of organisation:												
(Rs. in thousands)												
Sl. No.	Name of Organisation	Actual Expr 2022-23	Actual Expr 2023-24	Actual Expr 2024-25	Average Expr (3 Years)	BE 2025-26 Allott	Expenditure upto 07/2025	Anticipated Expr (08/25 to 03/26)	Total Col (8)+(9)	Projection RE 25-26	Projection BE 26-27	Remarks
1	2	3	4	5	6	7	8	9	10	11	12	13
	Details of Buildings for which 'Rent, Rates & Taxes for Land & Building' required											

Annexure-'X'												
RE 2025-26 & BE 2026-27 Projections												
under head 'Professional Services' (00/094/38 ,00/094/55)												
Name of organisation:												
										(Rs. in thousands)		
Sl. No.	Name of Organisation	Actual Expr 2022-23	Actual Expr 2023-24	Actual Expr 2024-25	Average Expr (3 Years)	BE 2025-26 Allott	Expenditure upto 07/2025	Anticipated Expr (08/25 to 03/26)	Total Col (8)+(9)	Projection RE 25-26	Projection BE 26-27	Remarks
1	2	3	4	5	6	7	8	9	10	11	12	13
	Details of outside agencies to whom expenses under head 'PSS' required.											

[illegible]

Appendix-XII

PROFORMA**Loans to Government Servants etc.****Ministry / Department- Ministry of Defence (Civil)- Defence Accounts Department****Major Head - 7610****A. DISBURSEMENTS**

Actuals				Major Heads Sub Heads, etc	(Rs. in thousands)			Brief reasons for variations
2022-23	2023-24	2024-25	2025-26 (upto July 2025)		BE 2025-26	RE 2025-26	BE 2026-27	
				1) Advance for the purchase of PC				
				TOTAL				
<u>Number of eligible / entitled applicants as per rules (approx.)</u>								<u>Applications pending/anticipated</u>
Advance for purchase of Personal Computer								

B - REPAYMENTS OF THE PRINCIPAL

Actuals				Major Heads Sub Heads, etc	(Rs. in thousands)			Remarks
2022-23	2023-24	2024-25	2025-26 (upto July 2025)		BE 2025-26	RE 2025-26	BE 2026-27	
				1) Advance for the purchase of PC				
				TOTAL				

[illegible]

[illegible]

[illegible][illegible]

Annexure-'XV'

[illegible]

[illegible]

[illegible]

Annexure-'XIX'

[illegible]

MACHINERY & EQUIPMENT	
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		RE 2025-26 & BE 2026-27 Projections		
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		under head ' Machinery and Equipment ' (00/045/07)		
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[illegible]

(Rs. in thousands)																			
Sl. No.	Code	Particulars	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	Total	Particulars	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	Total

[illegible]

[illegible]

[illegible]