

Shram Shakti Bhawan, Rafi Marg,
New Delhi, dated 8th November, 2021

OFFICE MEMORANDUM

The undersigned is directed to refer to the discussion that took place in a meeting held on 28.10.2021 under the Chairmanship of Secretary (WR, RD&GR) with the SMDs regarding the need for quick disposal of proposal by IFD. It was emphasised that faster disposal is needed to meet targets of the schemes/projects etc. Therefore, it is essential that SMDs need to send the files to IFD, with all the information, to facilitate quick disposal.

2. Vide letter No. G-14019/1/2020IFD dated 11.08.2021 issued by IFD the SMDs were advised to furnish the basic minimum information on the files relating to release of funds. In light of the discussion held in the said meeting and for quicker disposal of the files by IFD, it is suggested that the proposal for IFD's concurrence/comments may be submitted in a self contained note covering atleast following information in different categories of proposal as given below:

A(i). Proposal relating to release of fund for Centrally Sponsored Schemes/Projects

(i) The proposal may be sent in a self-contained note wherein the first para may invariably give a brief of the proposal showing amount of release proposed, whether the proposed release is first instalment or subsequent instalment of the year, name of the scheme etc.

(ii) The proposal may preferably be processed in the concerned file where AA&ES was approved and last release was made. The amount of last release and whether the UC of the same has been received should be clearly indicated in the proposal with proper referencing with the concerned document.

(iii) The 15-digit budget head clearly indicating the object head, allocation under that head, fund released so far and balance available therein. In case re-appropriation of fund from non-functional head to functional head is required the same may also be indicated in a tabular form as given below:

Sl. No.	Re-appropriation From		Re-appropriation To	
	Budget Head	Amount	Budget Head	Amount

(iv) It may also be ensured that the proposal for release of fund is based on utilisation certificate of previous releases of fund to the State Govt or concerned Implementing Agency. The "nil" balance or unspent balance, if any, reflected in the UC furnished by the State Govt. or Implementing Agency must be reconciled by SMD with the Status report of fund utilisation on PFMS portal and the same be clearly mentioned in proposal while submitting for concurrence so that need based release of fund may be ensured.

(v) The status of audited expenditure due for submission may be indicated and copy of audited expenditure statement of the past releases, if available, may be attached in the correspondence with proper referencing in the note portion.

(vi) The fund availability position with the State Implementing Agency in the following format may invariably be brought out in the note:

Unspent Balance as on 1.04.20	CS (including EBR, if any) released during 2020-21	State Share released during 2020-21	Due State Share upto 31.03.21 since beginning	Total State Share released vis-a-vis Col. (iv) upto 2020-21	Gap in release of State Share upto 31.03.21 (iv-v)	Total fund availability (i+ii+iii+v)	Actual Expenditure during 2020-21	Unspent balance as on 01.04.21 (vii-viii)
(i)	(ii)	(iii)	(iv)	(v)	(vi)	(vii)	(viii)	(ix)

(vii) DoE's direction regarding release of fund through SNA under Centrally Sponsored Scheme is in operation from 1st July, 2021 and a series of instructions received from DoE have been circulated to all SMDs. As such the status of implementation of SNA system in the concerned State may be brought out in the note.

(viii) The unspent balance as reported by the State govt. may be verified through Treasury Integration Reports along with SNA Reports devised for online monitoring of the Unspent balances with the Implementing Agencies and the fact be brought out in the note for proposal.

(ix) DoE vide their OM dated 30.06.2021 emphasised that the SNAs shall ensure that the interest earned from the funds released should be mandatorily remitted to the respective Consolidated Funds on pro-rata basis in terms of Rule 230(8) of GFRs, 2017 and it should be clearly and separately depicted in PFMS scheme-specific portals integrated with PFMS and in MIS provided by banks. As such while submitting the proposal for release of fund it must be ensured that the said provision has been complied with and the same be brought out in the note for proposal.

(x) Besides the above information the other information relevant to the proposal as well as brief history of the case may also be brought in the succeeding paragraph.

A(ii). Proposal relating to release of fund for Central Sector Schemes/Projects

(i) The proposal may be sent in a self-contained note wherein the first para may invariably give a brief of the proposal showing amount of release proposed, whether the proposed release is first instalment or subsequent instalment of the year, name of the scheme etc.

(ii) The proposal may preferably be processed in the concerned file where AA&ES was approved and last release was made. The amount of last release and whether the UC of the same has been received should be clearly indicated in the proposal with proper referencing with the concerned document.

(iii) In case work has been awarded to particular agency/firm, a brief of the terms of contract including payment schedule may be brought out in the note and copy of such contract be attached in correspondence with proper referencing.

(iv) The 15 digit budget head clearly indicating the object head, allocation under that head, fund released so far and balance available therein. In case re-appropriation of fund from non-

functional head to functional head is required the same may also be indicated in a tabular form as given below:

Sl. No.	Re-appropriation From		Re-appropriation To	
	Budget Head	Amount	Budget Head	Amount

(v) It may also be ensured that the proposal for release of fund is based on utilisation certificate of previous releases of fund. The “nil” balance or unspent balance, if any, reflected in the UC furnished by the State Govt. or Implementing Agency must be reconciled by SMD with the Status report of fund utilisation on PFMS portal and the same be clearly mentioned in proposal while submitting for concurrence so that need based release of fund may be ensured. In case of release of fund against contract, the release should be proposed strictly as per payment schedule/stage payment prescribed in the contract document clearly showing the deliverables.

(vi) Reports from PFMS (EAT Report for monitoring the Unspent balances of Implementing Agencies under CS schemes) should be used to verify the unspent balance shown by the IAs to ensure online monitoring of progress of expenditure and the facts be brought out in the note for proposal.

(vii) The interest earned by grantee organisation on grant released in preceding year is required to be mandatorily remitted to the Consolidated Fund of India in terms of GFR 230(8). As such while submitting the proposal for release of grant, it must be ensured that the said provision has been complied with and the same be brought out in the note for proposal.

(viii) The status of audited expenditure due for submission may be indicated and copy of audited expenditure statement of the past releases, if available, may be attached in the correspondence with proper referencing in the note portion.

(ix) The fund availability position with the concerned agency in the following format may invariably be brought out in the note:

Head	Balance available with the IA as on 01.04.2021	Fund released from 01.04.2021 (cumulative)	Total fund available (i)+(ii)	Expenditure till the end of the month...	Fund proposed to be released
	(i)	(ii)	(iii)	(iv)	(v)

(x) Compliance of DoE’s direction regarding release of fund through TSA, wherever applicable, may be brought out in the note.

(xi) Besides the above information, the other information relevant to the proposal as well as brief history of the case may also be brought in the succeeding paragraph.

B. Proposal relating to release of fund for non-scheme/establishment:

(i) The proposal may be sent in a self-contained note wherein the first para may invariably give a brief of the proposal showing amount of release proposed, whether the proposed release is first instalment or subsequent instalment etc.

(ii) The proposal may preferably be processed in the concerned file where AA&ES was approved and last release was made. The amount of last release and whether the UC of the same

has been received should be clearly indicated in the proposal with proper referencing with the concerned document.

(iii) In case work has been awarded to particular agency/firm, a brief of the terms of contract including payment schedule may be brought out in the note and copy of such contract be attached in correspondence with proper referencing.

(iv) The 15 digit budget head clearly indicating the object head, allocation under that head, fund released so far and balance available therein. In case re-appropriation of fund from non-functional head to functional head is required the same may also be indicated in a tabular form as given below:

Sl. No.	Re-appropriation From		Re-appropriation To	
	Budget Head	Amount	Budget Head	Amount

(v) In case of release of fund against contract, the release should be proposed strictly as per payment schedule/stage payment prescribed in the contract document clearly showing the deliverables.

(vi) In case fund is released in the form of grant-in-aid, the interest earned by grantee organisation on grant released in preceding year is required to be mandatorily remitted to the Consolidated Fund of India in terms of GFR 230(8). As such while submitting the proposal for release of grant it must be ensured that the said provision has been complied with and the same be brought out in the note for proposal.

(vii) The status of audited expenditure due for submission, wherever required, may be indicated and copy of audited expenditure statement of the past releases, if available, may be attached in the correspondence with proper referencing in the note portion.

(viii) Besides the above information, the other information relevant to the proposal as well as brief history of the case may also be brought in the succeeding paragraph.

C. Proposal related to Cabinet Note/CEE Note etc

(i) Such proposal should be submitted strictly following the guidelines issued by Cabinet Secretariat and Department of Expenditure from time to time.

D. Proposal to be referred to DoE:

(i) The proposals requiring approval/concurrence of DoE are normally related to revival, continuation or creation of temporary/permanent posts or cadre restructuring. Such proposals are normally governed by the instructions issued by DoE & DoPT from time to time and therefore while submitting such proposal it needs to be ensured that the necessary formalities have been completed and requisite information wherever required in the prescribed format are attached with proper referencing.

(ii) While referring proposals for ex-post facto relaxation of journey performed by Private Airlines, it is expected that such relaxation from JS&FA should be obtained prior to commencement of journey.

(iii) In most of the cases, proposals for relaxation to travel through Private Airlines are not submitted in the prescribed format as communicated to all concerned vide OM No. G14019/2/2019-IFD dated 06.08.2020 and OM No. 15/1/2020-IFD Section-MOWR-Part(2) dated 14.10.2021 and without relevant details. Such proposal should invariably be sent with complete details in the format prescribed vide the said OMs.

E. All other proposals may also be furnished in a self-contained note covering important/relevant aspects of the case.

3. The financial sanctions for release of fund/grants remain valid for the financial year in which it is issued and it lapses at the end of that financial year. Therefore, the sanction which lapsed cannot be revalidated in the subsequent year. Hence, instead of sending proposals for revalidation of the lapsed sanction SMDs need to move proposal for issue of fresh sanction.

4. The last paragraph of the note on each proposal should normally summarize the proposal and specify the proposals on which concurrence/approval is sought.

5. All Wings/Units may devise their own checklist, if considered necessary, with a view to furnish the information and submit complete proposals.

6. This issues with the approval of JS&FA.



(Y.P Yadav)
US (Fin-II)
Tel. No. 23719302

To

All Wing Heads/Divisions/Sections

Copy to;

- (i) PPS to Secretary (WR, RD&GR)
- (ii) PPS to JS&FA (WR, RD&GR)