

BUDGET MATTER

F.No. AAAD/Coord(Budget)/RE2024-25.BE2025-26  
Government of India  
Ministry of Finance(DEA)  
O/o Controller of Aid Account & Audit Division  
'B' Wing 5th Floor, Janpath Bhawan  
New Delhi  
Tel. No. 011-23712130

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Dated: 19/09/2024

OFFICE MEMORANDUM

Subject:-Revenue Receipt Estimates adjustable under MH-1605- External Grant Assistance and 1606-Aid Material and Equipment in RE 2024-25 and BE 2025-26.

Kind attention is invited to Para 17.2 (iii) read with para 17.8 of the Budget Circular F. No. 2(18)-B (D)/2024 dated 17/09/2024 through which the Ministries/Departments have been advised to send revenue receipt estimates for RE 2024-25 and BE 2025-26 adjustable under Major Head 1605- External Grant Assistance and 1606-Aid Material and Equipment as per prescribed Appendix -"XXXVIII" to this Division.

2. According to paragraph 4.8.1 of the Civil Accounts Manual assistance in the form of Aid Materials Equipment and other Commodities are required to be accounted for in the Government accounts by the Administrative Ministries under the Major Head "1606-Aid Materials and Equipment" with a contra entry under the expenditure Major Head "3606-Aid Materials and Equipment". Necessary estimates on this account have to be made in the budget grant of the relevant administrative Ministry/Department as an expenditure provision. This Office will only compile corresponding receipt estimates under the Major Head "1606" to be communicated to the Budget Division as part of the external assistance estimates.

3. Similarly, as per Para 4.8.2 of the Civil Accounts Manual, Cash Grants received by the Ministries directly are required to be passed on to Controller of Aid Accounts & Audit for final accountal.

4. It is requested that position in respect of your Ministry/Department may be reviewed and figures for RE for 2024-25 and BE for 2025-26 be provided. It is pertinent to mention that receipt figures indicated in Appendix- "XXXVIII" under "MH-1606" should have matching expenditure provisions for adjustment under corresponding "MH-3606" in the budget of your Ministry/Department.

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5. In case your Ministry/Department did not send any Receipt Estimates for Commodity Grant and Cash Grant Assistance for BE 2025-26. Now the same may kindly reviewed as to whether any receipts are expected during the RE 2024-25 stage and also for the next year BE 2025-26 if so, take necessary action as indicated the proceeding paras.

6. In the above background, estimates relating to your Ministry/Department may kindly be sent to this Office by 07th October , 2024 positively so as to enable us to finalize these estimates and for onward transmission to Union Budget. Kindly ensure that the estimates under (i) Commodity Grant and (ii) Cash Grant are furnished in two separate sheets using the same proforma Appendix- "XXXVIII". Grant Number and name of the donor may also be indicated in the appendix XXXVIII attached. Nil report is also required. The information/data may please be emailed at [controllercaaa-dea@nic.in](mailto:controllercaaa-dea@nic.in).

This issues with the approval of competent authority



(Yashwant Singh)

Dy. Controller Aid Accounts & Audit

To

All Concerned FAs As per List Attached

**APPENDIX-XXXVIII**  
(See Para 17.8)

**Estimates of Grant Assistance and Aid Material received from external Agencies**

(**₹ in crore**)

Name of the Grantor country/body	Date of aid agreement	Particulars of assistance to be received (Aid Material/ Cash)	Total assistance expected	Receipts Major Head	Amount to be provided in			Budget Estimates
					B.E. 24-25	R.E. 24-25	B.E. 25-26	Manner of utilization of aid *

\* 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 Accounts 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 State/UT/Centrally Sponsored or Central, 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.

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

Signature  
Designation  
Date  
Telephone No.