



कर्मचारी भविष्य निधि संगठन
EMPLOYEES' PROVIDENT FUND ORGANISATION
श्रम एवं रोजगार मंत्रालय, भारत सरकार
MINISTRY OF LABOUR & EMPLOYMENT, GOVERNMENT OF INDIA
मुख्य कार्यालय/Head Office
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No. BUDGET/RE_2024-25&BE_2025-26/E-885482/5637

Date: 14.11.2024

14 NOV 2024

BUDGET CIRCULAR 2025-26

Subject: Submission of Revised Estimates for the year 2024-25 and Budget Estimates for the year 2025-26 in respect of Employees' Provident Funds Scheme, 1952 (including Employees' Pension Scheme, 1995) and Employees' Deposit-Linked Insurance Scheme, 1976 from Zonal Offices/H.O./PDNASS.

Sir/Madam,

In accordance with the provisions contained in Para 58 of the EPF Scheme 1952 and Para 21 of EDLI Scheme 1976, Revised Estimates (RE) for the FY 2024-25 and the Budget Estimates (BE) for the FY 2025-26 showing separately the probable receipts from the EPF, EPS and EDLI contributions are to be prepared and placed before the Central Board of Trustees, EPF for consideration and approval in this financial year. Further, the RE 2024-25 and BE 2025-26 showing separately the probable income and expenditure relating to the administration of the Funds are also to be prepared and placed before the Central Board.

2. In this regard, it is informed that the existing standard budget heads (list at Annexure B) in relation to the expenditure on administration of Funds are proposed to be replaced with a new set of budget heads, which has been formulated closely along the lines of object heads used in the Govt of India. The new budget heads and sub-budget heads along with their description are detailed at Annexure C, and are expected to be made operational from the next FY, i.e. FY 2025-26.

Under this new structure, each budget head is sub divided into one or multiple sub budget heads, representing the broad components that make up the budget head. This will provide a more detailed accounting of expenditures and will also facilitate preparation of more structured and realistic budgetary estimates for each budget head.

3. Expenditures will be recorded under both the relevant budget head and the appropriate sub-budget head. However, appropriations for expenditures will be allocated at the budget head level, not the sub-budget head level. As a result, an appropriation under a budget head can be used to cover expenses across any of the sub-budget heads within that budget head.

For example, an appropriation of Rs. 100 crore under the budget head 'Salaries' can be used for expenditure under any of its sub-budget heads, such as 'Salary', 'Honorarium', 'Leave encashment on LTC', or 'Interim Relief'.

Provided that for the following proposed/new budget heads under Capital Expenditure—namely 'Land', 'Buildings and Structures', 'Infrastructural Assets', 'Machinery & Equipment', 'Furniture & Fixtures (Capital Expenditure)', and 'Other Fixed Assets'—appropriations shall be made on a project or item-specific basis. Budgetary allocations for one project or item under these heads cannot be transferred or used for another. In other words, the funds allocated for each project or item within these categories must be used solely for the designated purpose, without cross-utilization across projects or items.

4. As the proposed set of new budget heads is expected to be made operational from next FY, i.e. FY 2025-26, the Budget Estimates (BE) for FY 2025-26 shall be prepared according to the new set of budget heads. However, the Revised Estimates (RE) for the present FY 2024-25 shall be prepared according to the existing standard budget heads. Nevertheless, for comparison of budgetary appropriations across the FY 2024-25 and FY 2025-26, a chart depicting the correspondence between the existing standard budget heads and the proposed set of new budget heads/sub budget heads is provided in Annexure D. Wherever a direct match between existing budget heads and new sub budget heads was not possible, the existing budget heads have been split into parts and mapped to the corresponding/ equivalent new sub budget heads.

To facilitate the preparation of RE 2024-25 in the format of existing budget heads and BE 2025-26 according to the proposed set of new budget heads, an excel workbook titled 'Expenditure proforma' is attached. This workbook is to be utilized by the Zones/PDNASS/ASD (HO) to submit the budget proposals for expenditure on administration of Funds. The said workbook contains inter alia, a sheet titled 'Sheet1', wherein the existing budget heads, either as whole or split into multiple parts, have been mapped to the corresponding proposed/new sub budget heads as per the chart in Annexure D. The Zones/PDNASS/ASD (HO) are required to input the Actuals 2023-24, BE 2024-25, RE 2024-25 proposal and BE 2025-26 proposal against the existing budget heads or its parts (components), as the case may be, in the said 'Sheet1'.

The instructions/clarifications for filling the information in 'Sheet1' are attached at 'Annexure E'. Once the data is entered into 'Sheet1', the workbook will automatically populate the Actuals 2023-24, BE 2024-25, RE 2024-25, and BE 2025-26 in other sheets of the workbook, by both existing and proposed/new budget heads.

However, it is reiterated that the actual appropriations for RE 2024-25 will be distributed based on the existing budget heads, while BE 2025-26 will follow the proposed/new budget heads.

5. **Zonal Offices** are requested to submit the consolidated budget proposal for their respective zones, to the Head Office by 25.11.2024. Regional Offices/District Offices are directed to submit the budget proposals to their respective Zonal Offices/Regional Office before the target date which may be decided by Zonal Offices, so that the ZOs are able to

submit the complete proposal to the Head Office in time. It is to be ensured that no budget proposals from the Regional Offices/District Offices are submitted to the Head Office directly.

6. **PDNASS** is treated as an independent office and separate funds are allotted to meet its own expenditure and the Zonal Training Institutes (ZTIs) and Sub-ZTI (Shillong) working under it. As such, **Director, PDNASS**, is requested to submit budget proposals for PDNASS including ZTIs and the Sub-ZTI. The Zonal Training Institutes, Faridabad, Ujjain, Kolkata, Chennai & sub- ZTI Shillong are directed to submit their budget proposals to Director, PDNASS well in time, so that they can submit complete proposal to Head Office by 25.11.2024.

7. **ACC (ASD), Head Office** is also required to submit the proposal of Revised Estimates 2024-25 & Budget Estimates 2025-26 in respect of Head Office including the National Data Centre (NDC) by 25.11.2024. It is requested to co-ordinate with all the Divisions of the Head Office, so as to collate the budgetary requirements and ensure that no budgetary provision for expenditure is missed out. The requirement of funds under the budget head "Minor Works" for Head Office including NDC, Bhavishya Nidhi Enclave and Bhavishya Nidhi Bhawan shall be provided by ACC (PID)/Chief Engineer to ACC (ASD) for incorporation in the RE 2024-25 and BE 2025-26 proposal of Head Office.

8. **ACC (HR), Head Office** is requested to:-

- a. Provide the total number of posts sanctioned and filled up category-wise, as of 30.09.2024 including Head Office, along with Pay Level details. Additionally, submit the details of any additional no. of posts proposed for sanction in 2024-25, along with the financial implications of these proposals, by 25.11.2024.
- b. Forward the proposals for the requirement of budget (RE 2024-25 and BE 2025-26) under the head 'Purchase of Motor Vehicles' for Zones, Head Office, PDNASS including ZTIs by 25.11.2024. The actual expenditure incurred during the financial year 2023-24 and in the present FY 2024-25 (as on 30.09.2024) under the said head may also be intimated.
- c. Provide RE 2024-25 and BE 2025-26 proposals for Welfare Activities and Sports Activities for all field offices, including Head Office, by 25.11.2024. Additionally, share the actual expenditure incurred during FY 2023-24 and FY 2024-25 (as on 30.09.2024).

9. **ACC (PID) / Chief Engineer** is requested to :

- a. Submit office-wise RE 2024-25 and BE 2025-26 proposals, with detailed justifications by 25.11.2024 for 'Land', 'Building and Structures', 'Infrastructural Assets', 'Machinery and Equipment', 'Furniture & Fixtures (Capital Expenditure)' and 'Other Fixed Assets' under Capital Expenditure.
- b. Ensure that the capital budget requirements under the jurisdiction of ACC-Zones are incorporated in the RE 2024-25 and BE 2025-26 proposals during the

preparation of the Annual Budget, to streamline Capital budget planning.

- c. Carefully plan the RE 2024-25 and BE 2025-26 proposals, taking into account the expected payment schedule for ongoing or new projects, to avoid instances of requests for budget revalidation or additional allocations from the Central Pool.

10. ACC (IS), Head Office is requested to:

- a. Submit budget proposals for RE 2024-25 under the existing budget head 'Information Technology (Normal)' for Zones, HO (including NDC), PDNASS (including ZTIs) and for the budget head 'Information Technology (Project)' for HO/NDC by 25.11.2024. The actual expenditure incurred during the financial year 2023-24 and in the present FY 2024-25 (as on 30.09.2024) under the said heads may also be intimated.
- b. Forward budget proposals for BE 2025-26 under the proposed/new budget heads 'ICT equipments (Revenue Expenditure)' and 'ICT equipments (Capital Expenditure)' for Zones, HO (including NDC), PDNASS (including ZTIs) by 25.11.2024.

11. ACC (Publicity) is requested to review the budgetary requirement for the budget head 'Advertisement & Publicity' and forward the proposals of Revised Estimates 2024-25 and Budget Estimates 2025-26 for the said head by 25.11.2024.

12. The budgetary exercise may not be treated as mere routine exercise and it should receive the personal attention of the Additional CPFC of the Zone and RPFC in-charge of Regional Office for its correctness and timely submission. On the part of the RPFC, it should be treated as a vital function and RPFC should devote personal attention in assisting the Addl. CPFC in-charge of the Zone. Zonal Offices may frame the BE/RE with due care as per provisions in GFRs after assessing the actual needs of the regions. It has been observed that in the last few years, RE was more than BE but the actual expenditure was even less than the BE for some regions. Therefore, due care may be taken while submitting the estimates to Head Office. Further, RE may be projected in such a manner as to obviate the need for re- appropriation in the last quarter of the financial year.

In order to have a meaningful scrutiny of the budget proposals, the total expenditure incurred so far (upto September, 2024 provisional) of FY 2024-25 and the anticipated estimates for the remaining period i.e. October, 2024 to March, 2025 may be taken into consideration while finalizing and furnishing budget proposals to Head Office. Further, budget proposals may be formulated on realistic basis to reduce the gap between the Revised Estimates and Actual Expenditure and to avoid surrender of funds towards the end of financial year.

13. While furnishing the proposals, it may be ensured that :

- a. The proposals are furnished strictly in the proforma enclosed and the time schedule is adhered to.
- b. Reasons for excess expenditure / savings in FY 2023-24 are given invariably against each primary unit of appropriation.
- c. The general guidelines for formulation of RE 2024-25 and BE 2025-26 proposals, as attached at Annexure A are followed.
- d. To institutionalize the system of budgeting under Zonal Offices, the final proposals of respective ROs under the Zone are annexed with the consolidated proposal submitted to Budget vertical at Head Office.

14. **ZOs, PDNASS, and ASD (HO)** must ensure that the RE 2024-25 and BE 2025-26 proposals, complete in all respects and incorporating the requirements of their respective Regional/Subordinate offices, are submitted to this office by 25.11.2024. The proposals should be submitted using the proforma provided in the attached Excel workbooks and must be forwarded both in hard copy and via email to budget.ho@epfindia.gov.in.

[This issues with the approval of Competent Authority]

Encls: As above



(G. R. Suchindranath)
Additional CPFC (F&A)

To,

1. All ACC(HQ)-Head Office/CVO/ACCs (HQ)-Zone/Director (PDNASS).
2. All ACCs(Head Office)/ACCs (Zones).
3. All RPFCs in-charge of the Regions/RPFC-I (ASD)
4. RPFC, NDC with a request to upload this Budget Circular (with its enclosures on EPFO's website).

General guidelines for formulation of RE 2024-25 and BE 2025-26 proposal

1. One single proposal is required to be prepared in respect of a Zone as a whole by consolidating the proposals of Regional Offices. ACC of the Zone may immediately direct the ROs under their jurisdiction to ensure that there is no delay in transmission of the requisite information in the given format. The Revised Estimates for 2024-25 and Budget Estimates for 2025-26 for the offices of Addl. CPFCs (Zones) and Permanent Inquiry Officers, Zonal Audit Parties and Deputy Directorates (Vigilance) may include new requirements, if any, other than the routine items like Pay & Allowances, Travelling Allowance, Stationery etc. to the Zonal Offices or PDNASS as the case may be, where these offices are situated, which in turn, will include the same in the consolidated budget proposal of the Zone.
2. Officer-in-charge in Regional Offices, in turn, may direct District Offices under their jurisdiction to furnish head wise demand for RE & BE and the demand of RO submitted to Zonal Office should include the RE & BE of District Offices.
3. To enable the Head Office to assess the amount of contributions estimated as receivable during the year 2024-25 (Revised Estimates) and in 2025-26 (Budget Estimates), the details of contributions may be given in statements as prescribed in the attached proforma. The figures of Income, Contribution and Expenditure may be in Rupees format only.
4. The requisition for additional funds may be sent after careful examination of the expenditure to be incurred and available funds with the Office. It is being noticed that requests for additional funds from some Zonal Offices are being received, even though sufficient funds are available with the Zonal Office. Such practices should be avoided. It is, therefore, requested to ensure that due care is taken and Budget Proposals are made on a realistic basis.
5. As in the previous year, the recovery on account of Repayable Loans and Advances and Misc. Income on account of Rent etc. will continue to be treated as part of the Income. The estimates may be worked out on the basis of Actuals for the year 2023-24 & Actuals as on 30.09.2024.
6. Para 11.5 of the agreement between EPFO and SBI states that "*SBI link branches to raise bills for service charges on monthly basis before the concerned Regional Offices. If there is no approval from the Regional Office within 15 days from the receipt of the bill, it shall be deemed approved and SBI may debit the service charge to Account No.2 [Employees' Provident Fund Regional Administration A/c] only maintained at Regional Offices of the Central Board. In case, the Regional Office concerned raises a dispute on the amount claimed, the amount under dispute shall be resolved in accordance with Para 19 of this agreement.*". In this regard, Zonal Offices should advise their Regional Offices to assess and properly project their budget requirement under this head for the year so that situation of ex-post facto approvals is avoided. It is requested to ensure that agreement between EPFO & SBI is being followed in letter and spirit in field offices.

7. The Zonal Offices are advised that while projecting their estimates for RE 2024-25 under the Budget Head “Staff paid from Contingencies” and BE 2025-26 under the sub-budget Head “Outsourced Service Charges”, the anticipated future recruitment / appointment of SSAs/EO/AO/APFC may be taken into consideration; in consultation with HRM (EPFO, HO); besides, other instructions issued by H.O./GoI from time to time.
8. Consequent to the amendment of Paragraph 27 of the Pension Scheme, the ratio for the apportionment of expenditure between the two Schemes i.e. Employees’ Provident Fund Scheme and Employees’ Deposit Linked Insurance Scheme is 99:1. In order to keep the expenditure within the prescribed ratio, the estimates should be prepared in a consolidated form i.e. E.P.F. + E.D.L.I. The final apportionment in the prescribed ratio will be done by Head Office after considering and finalizing the budget proposals by the field offices. In view of this, separate budget proposal for expenditure in respect of E.D.L.I. Scheme is not required. However, the budget proposals of Revised Estimates for 2024-25 and Budget Estimates for 2025-26 in respect of contribution and income under E.D.L.I. may be furnished separately in the proforma enclosed.
9. The estimates should be furnished in respect of applicable Standard Heads of Account only, as annexed to this Budget Circular and mixing of different heads and creation of new ones is not allowed. Care may be taken to book the expenditure under the appropriate Heads only. For instance, if any expenditure has been incurred on account of Sports Activities, Holiday Home, Information Technology, Dearness Allowance, Staff paid from Contingencies, Office Equipment, and Training & Conference, the same may be shown invariably under proper head against Actuals with specific remarks.
10. It may be ensured that there shall be no variation between the figures pertaining to Income & Expenditure of the previous year already reported in the Audited Balance Sheet and Actuals for 2023-24 shown in the budget proposals. Similarly, actual expenditure up to 30.09.2024 as reported in the budget proposals should tally with the figures so far reported by the Regions in the Monthly Expenditure Return II up to the month of September, 2024.
11. While preparing the estimates, the instructions of the Government of India, Department of Economic Affairs (Budget Division), Ministry of Finance OM No. 12(13)-B(W&M)/2020 dated 25.05.2022 on Cash Management system in Central Govt.- Modified Exchequer Control based Expenditure Management may be followed in letter and spirit. It should also be noted that no more than 33% and 15% of expenditure of the Budget Estimates during a Financial Year shall be permissible in the last quarter and last month of the financial year, respectively. Also, letter No. Budget-Misc. (4)/ 2021-22/By mail dated 17.06.2021 issued by Head Office on Curtailing Avoidable Expenditure: 20% Reduction in Controllable Expenditure may also be considered in the process of budget estimating.

The budget proposals have to be co-related with regard to Income while proposing Expenditure in the Revised Estimates for 2024-25 and Budget Estimates for 2025-26. It may be ensured that Income resources are sufficient to withstand the proposed increase in the expenditure. In this context, it becomes imperative to see that all sources of Income are fully utilized and special attention is bestowed on collection of entire Administrative Charges and Inspection Charges due during the year itself.

12. Any variation beyond 10%, in respect of income, contribution & expenditure between BE 2024-25 and RE 2024-25, RE 2024-25 and BE 2025-26 should be explained by way of a separate note with proper justification by Regional Office to Zonal Office, which in turn shall consolidate and submit the same to Budget Division, Head Office with their recommendations.
13. The reasons for variation i.e. the anticipated increase or decrease under Contribution, Income and Expenditure in Revised Estimates 2024-25 may be worked out with reference to the Actuals for the year 2023-24 as well as Budget Estimates for 2024-25. The Budget Estimates for 2025-26, may be with reference to figures shown in Revised Estimates for 2024-25.
14. The Zonal Offices may, in turn allocate adequate funds to the subordinate offices under their jurisdiction based on the RE & BE submitted by respective ROs/District Offices. The requirements of the ROs / District Offices may also be factored in the proposal of the Zonal Office and are to be annexed with the consolidated RE & BE.
15. The Zonal Offices may also furnish the details of staff (sanctioned and in-position) posted in ZO and respective ROs/DOs in the attached format (Page No.-19).
16. The existing system of discussions by RPFCs of the Regions with their respective Additional CPFCs of Zones on the estimates may be carried out in advance by convening a meeting of RPFCs so that all issues are sorted out in advance while sending the budget proposal to Head Office and there is no problem in distributing the amounts on receipt of the approved Budget based on proportion to RE & BE submitted by them. For this purpose, Additional CPFCs of Zones are requested to:-
 - a. Act as resource person for regional formations in Budget Proposal for the ROs in a fair manner as well as in distribution of funds between offices in the Region as per the requirements of each Office.
 - b. Be involved in every stage of the budget formulations in an appropriate manner and evaluation of each proposal of all the offices under their jurisdiction with reference to their past performance, proper utilization of funds, expenditure incurred, and controls maintained etc.
 - c. Act as an economy scrutinizer and inform as and when estimates and the expenditure causes a mismatch.

Annexure B

Existing/Standard Budget Heads

Sl.No.	Budget Head
I	PAYMENT AND ALLOWANCES
1	Salaries*
2	Leave Encashment
3	Bonus
4	Dearness Allowance
5	Overtime Allowance
6	Other Allowances
7	Travelling Allowance
8	Leave Travel Concession
9	Medical Treatment
10	Honorarium
	* Salaries includes the budget heads "Pay of Officers", "Pay of establishments" and "Grade Pay".
II	CONTINGENCIES & MISC. EXPENSES
1	Advertising & Publicity
2	Audit Fee
3	Bank Commission
4	Conveyance Hire
5	Electricity & Water Charges
6	Fixtures & Furnitures
7	Legal Charges
8	Purchase of Motor Vehicle
9	Maintenance & Repair of Motor Vehicles
10	Minor Works
11	Post & Telegraph
12	Printing & Binding
13	Publications
14	Rent, Rates & Taxes
15	Staff paid from Contingencies
16	Stationery & Stores
17	Supply of Liveries & Washing Allowance
18	Telephones
19	Office Equipment
20	Misc. Office Expenses
21	Books & Journals for Library
22	Training and Conference

23	Professional services
24	Swachhta Action Plan (SAP)
III	STAFF WELFARE FUND
IV	RETIREMENT BENEFITS
1	Pension & Gratuity
2	Pension & Gratuity Fund Account
3	Leave Salary & Pension Contribution
4	Payment of Assurance Benefits
5	Board's share towards NPS
V	INFORMATION TECHNOLOGY
1	Information Technology (Normal)
2	Information Technology(PROJECT)
VI	CAPITAL EXPENDITURE
VII	REPAYABLE LOANS & ADVANCES
1	House Building Advance
2	Personal Computer Advance
3	Other Advances

Proposed budget and sub-budget heads on the lines of Gol's object heads

S No.	Budget Head	Sub-Budget Head	Description of Sub-Budget Head
(A) Revenue Expenditure			
Budget Head Class I - Compensation to Employees			
1	Salaries	Salary	It will include pay of employees as defined under FR 9 (21).
		Honorarium	Honorarium
		Leave Encashment on LTC	It will include the Leave encashment availed by employees on LTC only. It will not include the leave encashment payable on retirement/termination/death of an employee which shall be booked under the relevant sub-budget Head 'Leave Encashment on Retirement/death/termination of service' under the budget head 'Pensionary charges'
		Interim Relief	Interim relief declared by the government
2	Dearness Allowance	Dearness Allowance	Dearness allowance
3	Other Allowances	Overtime Allowance	Overtime Allowance
		CEA & Tuition Fee	Children Education Allowance & Tuition Fee
		House Rent Allowance (HRA)	House Rent Allowance (HRA). It will not include the expenses on leased residential accommodation facility availed by employees, which shall be booked under the relevant sub-budget head 'Accommodation Lease Expenses' under the budget head 'Rent, rates, lease charges and taxes for land and buildings'.
		Transport Allowance	Transport Allowance
		Deputation (Duty) Allowance	Deputation (Duty) Allowance
		Uniform allowance	Uniform allowance
		Washing Allowance	Washing Allowance
		Other Allowances	Any other allowance other than above which is payable to the employees in addition to their pay.
4	Bonus	Productivity Linked Bonus	Productivity Linked Bonus

5	Rewards	Cash awards	It will include rewards other than productivity linked bonus under a scheme given to the employees in addition to their pay and allowances. It will also include payment of cash awards for Hindi Pratiyogita, etc.
6	Medical treatment	Medical Expenses	It will include amount paid towards medical reimbursements / treatment of the employees / pensioners.
7	Leave Travel Concession	Leave Travel Concession	It will include Air/Rail/Bus Fare/fare of any other mode of transport entitled under LTC Rule.
8	Training Expenses	Training	It will include expenditure on cost of training such as fees paid, contingencies, materials etc for participating in training, workshops but exclude expenditure on domestic or foreign travel expenses.

Budget Head Class II - Social Security of Employees

9	Pensionary charges	Leave Salary and Pension Contribution	It will include the Leave Salary & Pension Contribution remitted to the parent department of employees who are on deputation to EPFO.
		Retirement Pension/Family Pension	It will include the pension payable to the retired employees and the family of deceased employees/pensioners. It will also include any commuted value of pension payable to a retired employee.
		Gratuity	It will include the Gratuity payable to the employees and / or their family.
		Transfer to Pension-cum-Gratuity Account (A/c No.9) (For HO only)	It will include the amount transferred from EPF Central Administration Account (A/c No.4) to Pension-cum-Gratuity Account (A/c No.9). As the said transfer is done by Head Office, it should not be used by Zonal/Regional Offices for making any budgetary provision or booking any expenditure.
		Employer N.P.S. Contribution	It will include the Central Board's contribution payable under National Pension System (NPS)
		Service Charges towards N.P.S. (For HO only)	Service Charges towards N.P.S. (For HO only)
		Interest towards N.P.S.	It will include the interest payable to the NPS account of an employee on account of delayed remittance of NPS contributions.

		Deposit Linked Insurance benefits under S.P.F.	It will include the deposit linked insurance benefits under S.P.F. payable to the family of deceased employee.
		Leave Encashment on Retirement / death / termination of service.	Leave Encashment payable at the time of Retirement / death / termination of service of employees.
Budget Head Class III - Goods and Services			
10	Domestic Travel Expenses	TA,DA etc on official tours/training/transfer within India and on retirement	It will include travel expenses (Travelling Allowance (TA), Daily Allowance etc.) on official tours / training/transfer of the employees within India. It will also include transfer TA payable to pensioners at the time of retirement. This will also include expenditure of TA/DA to non-official members on account of travel in India.
11	Foreign Travel Expenses	TA,DA etc on official tours/training/transfer outside India	It will include expenses (Travelling Allowance (TA), Daily Allowance etc.) on official tours/training/transfer of the employees outside India. This will also include expenditure on TA/DA to Non-official members going on official tour abroad.
		Stationery and Stores	It will include expenses related to stationery supplies such as pens, pencils, paper, notebooks, sticky notes, staplers, tape dispensers, scissors, paper clips, folders, binders, filing cabinets, storage boxes, markers, cleaning products/tools, utensils and other such miscellaneous supplies.
		Books & Journals (Revenue Expenditure)	It will include the expenditure on books, magazines, journals etc supplied to employees for their consumption, regardless of the cost or useful life. It will also include expenditure on procurement of books, magazines, journals etc for office library, where the cost of individual item does not exceed the threshold limit of Rs.5,000/- or one year of useful life, either of the two, or as decided by Head Office from time to time. It will not include the expenditure on newspaper supplied to employees at their residences, which shall be booked under the appropriate budget head 'other revenue expenditure'.
		Electricity Charges	Electricity Charges
		Water Charges	Water Charges
		Postage & Courier	Postage & Courier charges

12	Office Expenses	Outsourced Service Charges	It will include expenditure on hiring of outsourced manpower such as Office Attendants, Office Assistants, Data Entry Operator, House Keeping Staff, Security Guards etc.
		Telephone, Cable & Internet Charges	It will include expenditure related to telephone charges, cable connection, broadband charges, internet and leased line charges
		Office Equipments (Revenue Expenditure)	It will include expenditure on Office Equipments (other than ICT equipment) including electrical and electronic equipment, medical appliances, precision and optical instruments, watches and clocks, musical instruments and sports goods etc. where the cost of individual item does not exceed the threshold limit of Rs.5,000/- or one year of useful life, either of the two, or as decided by Head Office from time to time. It will not include the expenditure on repair/maintenance of office equipments and hiring of office equipments on rent which shall be booked under the relevant budget Heads 'Repair and Maintenance' and 'Rent for others' respectively.
		Conference, Workshops & Seminars	It will include expenditure on Conferences / Seminars / Workshops convened by office including all related expenses on study materials /kits, refreshements, study tours etc.
		Cost of Liveries & Uniform	Cost of Liveries & Uniform
		Furniture and Fixture (Revenue Expenditure)	It will include expenditure on Furniture and Fixtures, where the cost of individual item does not exceed the threshold limit of Rs.5,000/- or one year of useful life, either of the two, or as decided by Head Office from time to time. It will not include the expenditure on repair/maintenance and hiring of furniture on rent which shall be booked under the relevant budget Heads 'Repair and Maintenance' and 'Rent for others' respectively.
		Swachhta Action Plan (SAP)	Expenditure in relation to Swachhta Action Plan (SAP)
		Miscellaneous Office Exp.	It will include all recurring and non-recurring contingent expenses incurred for the maintenance of office establishment not mentioned above including service agreements, gifts & souvenirs, hospitality expenses including entertainment of foreign delegates/VIPs etc.

13	Rent, Rates, Lease charges and Taxes for Land and Buildings	Rent Expenses	It will include expenditure on rent for bulidings and other structures for office use. It will also include expenditure on short term lease (lease duration less than 30 years) charges for rented land and buildings. However, it will not include long term lease charges (lease duration equal to or more than 30 years) for rented land and buildings which will be classified as 'Capital' expenditure under the relevant budget Heads 'Land' and 'Buildings and Structures' respectively.
		Accommodation Lease Expenses	It will include the expenses on leased residential accommodation facility availed by employees upto their entitlement.
		Property and Other Taxes	It will include Municipal Rates and Taxes, Property Tax, and any other such tax.
14	Printing and Publication	Printing and Publication	It will include expenses on printing of valuables, printing of audit and accounts reports, annual report, forms, office codes, manuals and other documents, newspaper and magazines including e-books, e-magazines, digital printing, etc. However, it will exclude expenses on printing of publicity material which shall be classified under sub-budget Head 'Publicity/Advertisement Charges' under the budget Head 'Advertising & Publicity'.
		Conveyance Hire	It will include expenses on hiring of vehicles.

15	Rent for others	Hiring of equipments, furniture etc.	It will include expenses on rent for equipment and other various items like office equipment, 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 Central Board. However, lease charges for equipment and other items, the ownership of which is transferable to Central Board will be classified as 'Capital' expenditure under the relevant budget Heads. It will not include the expenses on hiring of vehicles.
16	Information, Computer, Telecommunications (ICT) equipments (Revenue Expenditure)	Computer Hardware	It will include expenses to be classified as revenue expenditure on procurement of ICT Hardware where the cost of individual item does not exceed the threshold limit of Rs.5,000/- or one year of useful life, either of the two, or as decided by the Head Office from time to time. However, it will not include the expenditure on consumable items like Toner and Cartridges for printer.
		Computer Software	It will include expenses to be classified as revenue expenditure on procurement of ICT Software (including the licence fee paid yearly) where the cost of individual item does not exceed the threshold limit of Rs.5,000/- or one year of useful life, either of the two, or as decided by the Head Office from time to time.
		Computer AMC	It will include expenses on repair and maintenance (including Annual maintenance Contract) of ICT Hardware.
		Computer Consumables	It will include expenditure on Computer consumables such as Toner and Cartridges for printer etc.
		Computer Data Entry Charges	Computer Data Entry Charges
17	Fuels and Lubricants	Fuels and Lubricants expenses	It will include expenditure on petrol, oil, lubricants and other fuels like CNG, diesel etc.

18	Advertising & Publicity	Publicity/Advertisement Charges	It will include expenses on publicity content creation through third parties including commission to agents for sale and printing of publicity material on advertising. It will also include expenses on publicity/advertisement through various media such as print media, TV media, Social media, Radio or outdoor media or Internet or mobile network or other audio-visual publicity or fairs and exhibition. It will also include expenses on printing of publicity/advertising material.
19	Minor Civil and Electric works	Repair and maintenance of buildings and structures	It will include expenditure on repairs and maintenance, minor civil and electrical works of office buildings, residential buildings, other buildings and expenditure on running operation and maintenance (ROM) of diesel genset, etc., maintained by the CPWD/semi government body/PSU/any other agency. It will also include payment of charges/fees in relation to the annual maintenance contract awarded to CPWD/semi government body/PSU/any other agency for maintenance and minor civil and electrical works of office buildings and residential buildings.
20	Professsional Services	Consultancy Expenses	It will include expenses on engagement of professionals, consultants, actuaries, artists, banks etc. for providing services which includes professional fees, consultancy fees, teaching and training fees, payments to artists, remunerations to guest speakers. It will also include payments to other departments for services rendered except conduct of recruitment/departmental examination. However, it will not include payment of fees / charges to Lawyers, legal practitioners, auditors and CAG, which shall be booked under the appropriate 'sub-budget heads'.
		Audit Fee	It will include expenses on engagement of Auditors and payment of Audit fees to CAG.
		Legal Charges	It will include expenses on engagement of Lawyers and Legal practitioners for providing legal services.
		Examination Conduct Charges (For HO only)	It will include payment or expenses to agencies/other departments (e.g. UPSC, SSC, NTA, IBPS etc.) for conducting recruitment/departmental examination, remunerations to question setters or invigilators.

21	Repair and Maintenance	Repair and maintenance of office equipments, furniture and fixtures, vehicles etc.	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, furniture and fixtures for office, furniture and fixtures for other functional use and vehicles . However, it will not include the expenses on repair and maintenance (including Annual maintenance Contract) of ICT Hardware, which shall be booked under the relevant sub-budget head 'Computer AMC' under budget head 'Information, Computer, Telecommunications (ICT) equipments (Revenue Expenditure)'
22	Bank and Agency charges	Bank /Agency Service Charges	It will include bank service charges, agency charges, MDR charges, direct benefit transfer charges to banks/agencies and any other charges for convenience fee performing monetary transations.
		Interest on overdraft (For HO only)	It will include interest/charges payable to bank(s)/agencies on account of availing overdraft facility.
23	Membership contribution	Membership Contribution (For HO only)	It will include the contributions made to national or international organisations including International Social Security Association (ISSA) related to membership.
24	Other Revenue Expenditure	Other Revenue Expenditure	It will include payment of other discounts, fees and fines, 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 employees.
Budget Head Class IV - Aid and Assistance			
25	Staff Welfare Fund and Sports Activities	Staff welfare activities	It will include expenditure on staff welfare measures by way of grants released towards Staff Recreation Club, Staff Benevolent Fund, Staff Welfare Fund, Scholarships, medical checkup, mementos, Death-Relief Fund, Cultural meet, Canteen, Holiday Home etc.
		Sports activities	It will include expenditure on Sports Activities
(B) Capital Expenditure			

Budget Head Class V - Non-Financial Assets (Fixed and Intangible Assets)

26	Land	Freehold Land	It will include payments (including advance payments) for procurement of land for office or residential use on freehold basis
		Leasehold Land	It will include long term lease charges for rented land. "Long term lease" means lease duration equal to or more than 30 years.
27	Building and structures	Building-Office (Freehold)	<p>It will include payments (including advance payments) for procurement of constructed buildings for office use on free hold basis.</p> <p>It will also include payments (including advance payments to agencies/contractors) for procurement of original works. "Original works" means all new constructions, site preparation, additions and alterations to existing works. It also includes special repairs to newly purchased or previously abandoned buildings or structures, including remodelling or replacement.</p>
		Building-Office (Leasehold)	It will include payment of long term lease charges for rented office building. "Long term lease" means lease duration equal to or more than 30 years.
		Building -Residential (Freehold)	<p>It will include payments (including advance payments) for procurement of constructed buildings for residential use on free hold basis.</p> <p>It will also include payments (including advance payments to agencies/contractors) for procurement of original works. "Original works" means all new constructions, site preparation, additions and alterations to existing works. It also includes special repairs to newly purchased or previously abandoned buildings or structures, including remodelling or replacement.</p>
		Building-Residential (Leasehold)	It will include payment of long term lease charges for rented residential building. "Long term lease" means lease duration equal to or more than 30 years.
28	Infrastructural Assets	Infrastructural Assets	It will include procurement of Infrastructural projects including rain water harvesting, Solar system, tubewell and water supply etc.

29	Machinery & Equipment	Office Equipments (Capital Expenditure) and Installations	It will include procurement of office equipments (other than motor vehicles and ICT equipment) including electrical and electronic equipment, medical appliances, precision and optical instruments, watches and clocks, musical instruments and sports goods etc. where the cost of individual item exceeds Rs.5,000/- and it has useful life of more than one year, or as decided by Head Office from time to time. It will also include the lease charges for office equipments, the ownership of which is transferable to the Central Board. It will also include the electrical installation charges.
30	Motor Vehicle	Motor Vehicles (including cars)	It will include purchase of motor vehicles (including cars) irrespective of their usage.
31	Furniture & Fixtures (Capital Expenditure)	Furniture & Fixtures (Capital Expenditure)	It will include expenditure on purchase of furniture and fixture where the cost of individual item exceeds Rs.5,000/- and it has useful life of more than one year, or as decided by Head Office from time to time. It will also include the lease charges for furnitures and fixtures , the ownership of which is transferable to Central Board.
32	Information, Computer, Telecommunications (ICT) equipments (Capital Expenditure)	Computer Hardware	It will include procurement or development of ICT equipment such as servers, dumb terminals, server consoles, computer, laptops, tablets, mobile phone, routers, thin client, UPS, computer peripherals, printers, scanner, projectors, etc. where the cost of individual item exceeds Rs.5,000/- and it has useful life of more than one year, or as decided by Head Office from time to time. It will also include the lease charges for Computer Hardware, the ownership of which is transferable to the Central Board.
		Computer Software (Intangible)	It will include expenses on procurement or development of Computer Software where the cost of individual item exceeds Rs.5,000/- and it has useful life of more than one year, or as decided by Head Office from time to time.
33	Other Fixed Assets	Library Books (Capital Expenditure)	It will include expenditure on procurement of books,magazines, journals etc for office library, where the cost of individual item exceeds Rs. 5000 and it has useful life of more than one year, or as decided by Head Office from time to time.
		Other Fixed Assets	Any Other Fixed Assets
(C) Recoverable Loans and Advances			
	Loan and	House Building Advance	Advance given to employees for purchase/construction of house

34	Advances to employees (Recoverable)	Computer Advance	Advance given to employees for purchasing Computer
		Other Advances	Other advances given to employees

		Proposed/new budget and sub-budget heads on the lines of Gol's object heads		
S No.	Old Budget Heads	Budget Head	Sub-Budget Head	Description of Sub-Budget Head
(A) Revenue Expenditure				
Budget Head Class I - Compensation to Employees				
1	Salaries	Salaries	Salary	It will include pay of employees as defined under FR 9 (21).
	Honorarium		Honorarium	Honorarium
	Leave Encashment (Part 1/2)		Leave Encashment on LTC	It will include the Leave encashment availed by employees on LTC only. It will not include the leave encashment payable on retirement/termination/death of an employee which shall be booked under the relevant sub-budget Head 'Leave Encashment on Retirement/death/termination of service' under the budget head 'Pensionary charges'
	Interim Relief		Interim Relief	Interim relief declared by the government
2	Dearness Allowances	Dearness Allowance	Dearness Allowance	Dearness allowance
3	Overtime Allowance	Other Allowances	Overtime Allowance	Overtime Allowance
	Other Allowances (Part 1/7)		CEA & Tuition Fee	Children Education Allowance & Tuition Fee
	Other Allowances (Part 2/7)		House Rent Allowance (HRA)	House Rent Allowance (HRA). It will not include the expenses on leased residential accommodation facility availed by employees, which shall be booked under the relevant sub-budget head 'Accommodation Lease Expenses' under the budget head 'Rent, rates, Lease charges and Taxes for land and buildings'.
	Other Allowances (Part 3/7)		Transport Allowance	Transport Allowance
	Other Allowances (Part 4/7)		Deputation (Duty) Allowance	Deputation (Duty) Allowance
	Other Allowances (Part 5/7)		Uniform allowance	Uniform allowance
	Other Allowances (Part 6/7)		Washing Allowance	Washing Allowance
	Other Allowances (Part 7/7)		Other Allowances	Any other allowance other than above which is payable to the employees in addition to their pay.
4	Bonus	Bonus	Productivity Linked Bonus	Productivity Linked Bonus

5	Miscellaneous Office Exp. (Part 1/4)	Rewards	Cash awards	It will include rewards other than productivity linked bonus under a scheme given to the employees in addition to their pay and allowances. It will also include payment of cash awards for Hindi Pratiyogita, etc.
6	Medical Assistance	Medical treatment	Medical Expenses	It will include amount paid towards medical reimbursements / treatment of the employees / pensioners.
7	Leave Travel Concession	Leave Travel Concession	Leave Travel Concession	It will include Air/Rail/Bus Fare/fare of any other mode of transport entitled under LTC Rule.
8	Training and Conference (Part 1/3)	Training Expenses	Training	It will include expenditure on cost of training such as fees paid, contingencies, materials etc for participating in training, workshops but exclude expenditure on domestic or foreign travel expenses.
Budget Head Class II - Social Security of Employees				
9	Leave Salary and Pension Contribution	Pensionary charges	Leave Salary and Pension Contribution	It will include the Leave Salary & Pension Contribution remitted to the parent department of employees who are on deputation to EPFO.
	Pension and Gratuity (Part 1/2)		Retirement Pension/Family Pension	It will include the pension payable to the retired employees and the family of deceased employees/pensioners. It will also include any commuted value of pension payable to a retired employee.
	Pension and Gratuity (Part 2/2)		Gratuity	It will include the Gratuity payable to the employees and / or their family.
	Transfer to Pension cum Gratuity Fund Account		Transfer to Pension-cum-Gratuity Account (A/c No.9) (For HO only)	It will include the amount transferred from EPF Central Administration Account (A/c No.4) to Pension-cum-Gratuity Account (A/c No.9). As the said transfer is done by Head Office, it should not be used by Zonal/Regional Offices for making any budgetary provision or booking any expenditure.
	Board's share of contribution towards N.P.S. (Part 1/3)		Employer N.P.S. Contribution	It will include the Central Board's contribution payable under National Pension System (NPS)
	Board's share of contribution towards N.P.S. (Part 2/3)		Service Charges towards N.P.S. (For HO only)	Service Charges towards N.P.S. (For HO only)
	Board's share of contribution towards N.P.S. (Part 3/3)		Interest towards N.P.S.	It will include the interest payable to the NPS account of an employee on account of delayed remittance of NPS contributions.

	Payment of assurance benefits		Deposit Linked Insurance benefits under S.P.F.	It will include the deposit linked insurance benefits under S.P.F. payable to the family of deceased employee.
	Leave Encashment (Part 2/2)		Leave Encashment on Retirement / death / termination of service.	Leave Encashment payable at the time of Retirement / death / termination of service of employees.
Budget Head Class III - Goods and Services				
10	Travelling Allowance (Part 1/2)	Domestic Travel Expenses	TA,DA etc on official tours/training/transfer within India and on retirement	It will include travel expenses (Travelling Allowance (TA), Daily Allowance etc.) on official tours / training/transfer of the employees within India. It will also include transfer TA payable to pensioners at the time of retirement. This will also include expenditure of TA/DA to non-official members on account of travel in India.
11	Travelling Allowance (Part 2/2)	Foreign Travel Expenses	TA,DA etc on official tours/training/transfer outside India	It will include expenses (Travelling Allowance (TA), Daily Allowance etc.) on official tours/training/transfer of the employees outside India. This will also include expenditure on TA/DA to Non-official members going on official tour abroad.
	Stationery & Stores		Stationery and Stores	It will include expenses related to stationery supplies such as pens, pencils, paper, notebooks, sticky notes, staplers, tape dispensers, scissors, paper clips, folders, binders, filing cabinets, storage boxes, markers, cleaning products/tools, utensils and other such miscellaneous supplies.
	Books & Journal for Library (Part 1/2)		Books & Journals (Revenue Expenditure)	It will include the expenditure on books, magazines, journals etc supplied to employees for their consumption, regardless of the cost or useful life. It will also include expenditure on procurement of books,magazines, journals etc for office library, where the cost of individual item does not exceed the threshold limit of Rs.5,000/- or one year of useful life, either of the two, or as decided by Head Office from time to time. It will not include the expenditure on newspaper supplied to employees at their residences, which shall be booked under the appropriate budget head 'other revenue expenditure'.
	Electricity and Water Charges (Part 1/2)		Electricity Charges	Electricity Charges
	Electricity and Water Charges (Part 2/2)		Water Charges	Water Charges
	Post & Telegraph		Postage & Courier	Postage & Courier charges
	Staff paid from contingencies		Outsourced Service Charges	It will include expenditure on hiring of outsourced manpower such as Office Attendants, Office Assistants, Data Entry Operator, House Keeping Staff, Security Guards etc.

12	Telephones	Office Expenses	Telephone, Cable & Internet Charges	It will include expenditure related to telephone charges, cable connection, broadband charges, internet and leased line charges
	Office Equipments (Part 1/4)		Office Equipments (Revenue Expenditure)	It will include expenditure on Office Equipments (other than ICT equipment) including electrical and electronic equipment, medical appliances, precision and optical instruments, watches and clocks, musical instruments and sports goods etc. where the cost of individual item does not exceed the threshold limit of Rs.5,000/- or one year of useful life, either of the two, or as decided by Head Office from time to time. It will not include the expenditure on repair/maintenance of office equipments and hiring of office equipments on rent which shall be booked under the relevant budget Heads 'Repair and Maintenance' and 'Rent for others' respectively.
	Training and Conference (Part 2/3)		Conference, Workshops & Seminars	It will include expenditure on Conferences / Seminars / Workshops convened by office including all related expenses on study materials /kits, refreshements, study tours etc.
	Supply of liveries & Washing allowance		Cost of Liveries & Uniform	Cost of Liveries & Uniform
	Fixtures & Furnitures (Part 1/4)		Furniture and Fixture (Revenue Expenditure)	It will include expenditure on Furniture and Fixtures, where the cost of individual item does not exceed the threshold limit of Rs.5,000/- or one year of useful life, either of the two, or as decided by Head Office from time to time. It will not include the expenditure on repair/maintenance and hiring of furniture on rent which shall be booked under the relevant budget Heads 'Repair and Maintenance' and 'Rent for others' respectively.
	Swachhta Action Plan (SAP)		Swachhta Action Plan (SAP)	Expenditure in relation to Swachhta Action Plan (SAP)
	Miscellaneous Office Exp. (Part 2/4)		Miscellaneous Office Exp.	It will include all recurring and non-recurring contingent expenses incurred for the maintenance of office establishment not mentioned above including service agreements, gifts & souvenirs, hospitality expenses including entertainment of foreign delegates/VIPs etc.

13	Rent, Rates and Taxes (Part 1/3)	Rent, Rates, Lease charges and Taxes for Land and Buildings	Rent Expenses	It will include expenditure on rent for bulidings and other structures for office use. It will also include expenditure on short term lease (lease duration less than 30 years) charges for rented land and buildings. However, it will not include long term lease charges (lease duration equal to or more than 30 years) for rented land and buildings which will be classified as 'Capital' expenditure under the relevant budget Heads 'Land' and 'Buildings and Structures'.
	Rent, Rates and Taxes (Part 2/3)		Accommodation Lease Expenses	It will include the expenses on leased residential accommodation facility availed by employees upto their entitlement.
	Rent, Rates and Taxes (Part 3/3)		Property and Other Taxes	It will include Municipal Rates and Taxes, Property Tax, and any other such tax.
14	Publication	Printing and Publication	Printing and Publication	It will include expenses on printing of valuables, printing of audit and accounts reports, annual report, forms, office codes, manuals and other documents, newspaper and magazines including e-books, e-magazines, digital printing, etc. However, it will exclude expenses on printing of publicity material which shall be classified under sub-budget Head 'Publicity/Advertisement Charges' under the budget Head 'Advertising & Publicity'.
	Printing & Binding			
15	Conveyanace Hire	Rent for others	Conveyance Hire	It will include expenses on hiring of vehicles.
	Fixtures & Furnitures (Part 2/4)		Hiring of equipments, furniture etc.	It will include expenses on rent for equipment and other various items like office equipment, 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 Central Board. However, lease charges for equipment and other items, the ownership of which is transferable to Central Board will be classified as 'Capital' expenditure under the relevant budget Heads. It will not include the expenses on hiring of vehicles.
	Office Equipment (Part 2/4)			

16	IT Normal (Part 1/7)	Information, Computer, Telecommunications (ICT) equipments (Revenue Expenditure)	Computer Hardware	It will include expenses to be classified as revenue expenditure on procurement of ICT Hardware where the cost of individual item does not exceed the threshold limit of Rs.5,000/- or one year of useful life, either of the two, or as decided by the Head Office from time to time. However, it will not include the expenditure on consumable items like Toner and Cartridges for printer.
	IT Project (Part 1/7)			
	IT Normal (Part 2/7)		Computer Software	It will include expenses to be classified as revenue expenditure on procurement of ICT Software (including the licence fee paid yearly) where the cost of individual item does not exceed the threshold limit of Rs.5,000/- or one year of useful life, either of the two, or as decided by the Head Office from time to time.
	IT Project (Part 2/7)			
	IT Normal (Part 3/7)		Computer AMC	It will include expenses on repair and maintenance (including Annual maintenance Contract) of ICT Hardware.
	IT Project (Part 3/7)			
	IT Normal (Part 4/7)		Computer Consumables	It will include expenditure on Computer consumables such as Toner and Cartridges for printer etc.
	IT Project (Part 4/7)			
	IT Normal (Part 5/7)		Computer Data Entry Charges	Computer Data Entry Charges
	IT Project (Part 5/7)			
17	Maintenance & Repair of motor vehicles (Part 1/2)	Fuels and Lubricants	Fuels and Lubricants expenses	It will include expenditure on petrol, oil, lubricants and other fuels like CNG, diesel etc.
18	Advertising & Publicity	Advertising & Publicity	Publicity/Advertisement Charges	It will include expenses on publicity content creation through third parties including commission to agents for sale and printing of publicity material on advertising. It will also include expenses on publicity/advertisement through various media such as print media, TV media, Social media, Radio or outdoor media or Internet or mobile network or other audio-visual publicity or fairs and exhibition. It will also include expenses on printing of publicity/advertising material.

19	Minor Works	Minor Civil and Electric works	Repair and maintenance of buildings and structures	It will include expenditure on repairs and maintenance, minor civil and electrical works of office buildings, residential buildings, other buildings and expenditure on running operation and maintenance (ROM) of diesel genset, etc., maintained by the CPWD/semi government body/PSU/any other agency. It will also include payment of charges/fees in relation to the annual maintenance contract awarded to CPWD/semi government body/PSU/any other agency for maintenance and minor civil and electrical works of office buildings and residential buildings.
20	Professional Services	Professsional Services	Consultancy Expenses	It will include expenses on engagement of professionals, consultants, actuaries, artists, banks etc. for providing services which includes professional fees, consultancy fees, teaching and training fees, payments to artists, remunerations to guest speakers. It will also include payments to other departments for services rendered except conduct of recruitment/departmental examination. However, it will not include payment of fees / charges to Lawyers, legal practitioners, auditors and CAG, which shall be booked under the appropriate 'sub-budget heads'.
	Audit Fee		Audit Fee	It will include expenses on engagement of Auditors and payment of Audit fees to CAG.
	Legal Charges		Legal Charges	It will include expenses on engagement of Lawyers and Legal practitioners for providing legal services.
	Miscellaneous Office Expenses (Part 3/4)		Examination Conduct Charges (For HO only)	It will include payment or expenses to agencies/other departments (e.g. UPSC, SSC, NTA, IBPS etc.) for conducting recruitment/departmental examination, remunerations to question setters or invigilators.
21	Fixtures & Furnitures (Part 3/4)	Repair and Maintenance	Repair and maintenance of office equipments, furniture and fixtures, vehicles etc.	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, furniture and fixtures for office, furniture and fixtures for other functional use and vehicles . However, it will not include the expenses on repair and maintenance (including Annual maintenance Contract) of ICT Hardware, which shall be booked under the relevant sub-budget head 'Computer AMC' under budget head 'Information, Computer, Telecommunications (ICT) equipments (Revenue Expenditure)'
	Maintenance & Repair of Motor Vehicles (Part 2/2)			
	Office Equipment (Part 3/4)			

22	Bank Commission and T.T. Charges (Part 1/2)	Bank and Agency charges	Bank /Agency Service Charges	It will include bank service charges, agency charges, MDR charges, direct benefit transfer charges to banks/agencies and any other charges for convenience fee performing monetary transations.
	Bank Commission and T.T. Charges (Part 2/2)		Interest on overdraft (For HO only)	It will include interest/charges payable to bank(s)/agencies on account of availing overdraft facility.
23	Training and Conference (Part 3/3)	Membership contribution	Membership Contribution (For HO only)	It will include the contributions made to national or international organisations including International Social Security Association (ISSA) related to membership.
24	Miscellaneous Office Expenditure (Part 4/4)	Other Revenue Expenditure	Other Revenue Expenditure	It will include payment of other discounts, fees and fines, 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 employees.
Budget Head Class IV - Aid and Assistance				
25	Staff Welfare Fund (including sports activities) (Part 1/2)	Staff Welfare Fund and Sports Activities	Staff welfare activities	It will include expenditure on staff welfare measures by way of grants released towards Staff Recreation Club, Staff Benevolent Fund, Staff Welfare Fund, Scholarships, medical checkup, mementos, Death-Relief Fund, Cultural meet, Canteen, Holiday Home etc.
	Staff Welfare Fund (including sports activities) (Part 2/2)		Sports activities	It will include expenditure on Sports Activities

(B) Capital Expenditure**Budget Head Class V - Non-Financial Assets (Fixed and Intangible Assets)**

26	Capital Expenditure (Part 1/10)	Land	Freehold Land	It will include payments (including advance payments) for procurement of land for office or residential use on freehold basis
	Capital Expenditure (Part 2/10)		Leasehold Land	It will include long term lease charges for rented land. "Long term lease" means lease duration equal to or more than 30 years.
27	Capital Expenditure (Part 3/10)	Building and structures	Building-Office (Freehold)	It will include payments (including advance payments) for procurement of constructed buildings for office use on free hold basis. It will also include payments (including advance payments to agencies/contractors) for procurement of original works. "Original works" means all new constructions, site preparation, additions and alterations to existing works. It also includes special repairs to newly purchased or previously abandoned buildings or structures, including remodelling or replacement.
	Capital Expenditure (Part 4/10)		Building-Office (Leasehold)	It will include payment of long term lease charges for rented office building. "Long term lease" means lease duration equal to or more than 30 years.
	Capital Expenditure (Part 5/10)		Building -Residential (Freehold)	It will include payments (including advance payments) for procurement of constructed buildings for residential use on free hold basis. It will also include payments (including advance payments to agencies/contractors) for procurement of original works. "Original works" means all new constructions, site preparation, additions and alterations to existing works. It also includes special repairs to newly purchased or previously abandoned buildings or structures, including remodelling or replacement.
	Capital Expenditure (Part 6/10)		Building-Residential (Leasehold)	It will include payment of long term lease charges for rented residential building. "Long term lease" means lease duration equal to or more than 30 years.
28	Capital Expenditure (Part 7/10)	Infrastructural Assets	Infrastructural Assets	It will include procurement of Infrastructural projects including rain water harvesting, Solar system, tubewell and water supply etc.
29	Capital Expenditure (Part 8/10)	Machinery & Equipment	Office Equipments (Capital Expenditure) and Installations	It will include procurement of office equipments (other than motor vehicles and ICT equipment) including electrical and electronic equipment, medical appliances, precision and optical instruments, watches and clocks, musical instruments and sports goods etc. where the cost of individual item exceeds Rs.5,000/- and it has useful life of more than one year, or as decided by Head Office from time to time. It will also include the lease charges for office equipments, the ownership of which is transferable to the Central Board. It will also include the electrical installation charges.
	Office Equipments (Part 4/4)			

30	Purchase of Motor Vehicle	Motor Vehicle	Motor Vehicles (including cars)	It will include purchase of motor vehicles (including cars) irrespective of their usage.
31	Capital Expenditure (Part 9/10)	Furniture & Fixtures (Capital Expenditure)	Furniture & Fixtures (Capital Expenditure)	It will include expenditure on purchase of furniture and fixture where the cost of individual item exceeds Rs.5,000/- and it has useful life of more than one year, or as decided by Head Office from time to time. It will also include the lease charges for furnitures and fixtures , the ownership of which is transferable to Central Board.
	Fixtures & Furnitures (Part 4/4)			
32	IT Normal (Part 6/7)	Information, Computer, Telecommunicati ons (ICT) equipments (Capital Expenditure)	Computer Hardware	It will include procurement or development of ICT equipment such as servers, dumb terminals, server consoles, computer, laptops, tablets, mobile phone, routers, thin client, UPS, computer peripherals, printers, scanner, projectors, etc. where the cost of individual item exceeds Rs.5,000/- and it has useful life of more than one year, or as decided by Head Office from time to time. It will also include the lease charges for Computer Hardware, the ownership of which is transferable to the Central Board.
	IT Project (Part 6/7)			
	IT Normal (Part 7/7)		Computer Software (Intangible)	It will include expenses on procurement or development of Computer Software where the cost of individual item exceeds Rs.5,000/- and it has useful life of more than one year, or as decided by Head Office from time to time.
	IT Project (Part 7/7)			
33	Books and Journals for Library (Part 2/2)	Other Fixed Assets	Library Books (Capital Expenditure)	It will include expenditure on procurement of books,magazines, journals etc for office library, where the cost of individual item exceeds Rs. 5000 and it has useful life of more than one year, or as decided by Head Office from time to time.
	Capital Expenditure (Part 10/10)		Other Fixed Assets	Any Other Fixed Assets
(C) Recoverable Loans and Advances				
34	House Building Advance	Loan and Advances to employees (Recoverable)	House Building Advance	Advance given to employees for purchase/construction of house
	Computer Advance		Computer Advance	Advance given to employees for purchasing Computer
	Other Advances		Other Advances	Other advances given to employees

Instructions/Clarifications
(For filling 'Sheet1' of excel workbook titled 'Expenditure Proforma')

1. Every cell of Column B contains the particulars of an existing budget head, either as a whole or representing a part of it. Further, every cell in Column K contains the particulars of a proposed/new sub budget head, which corresponds to either the whole existing budget head or a part of it mentioned in the same row under Column B. The description of the proposed/new sub budget head may be referred in Column L.
2. In cases where there is complete equivalence between an existing budget head and a proposed/new sub budget head, the existing budget head has been mapped as a whole (i.e. without splitting it into parts) to the corresponding sub-budget head. The instructions for filling the information in Columns C to H in respect of such existing budget heads appearing as a whole is given below:
 - a. Column C: Enter the actual expenditure for FY 2023-24 in respect of the existing budget head. ZOs must ensure that the reported figure matches with the figure reported by them in the balance sheet 2023-24
 - b. Column D: Enter the BE 2024-25 in respect of the existing budget head. ZOs should ensure that the reported BE 2024-25 figure matches with the original BE 2024-25 allotted to them by HO under the said existing budget head.
 - c. Column E: Enter the actual expenditure from 01.04.2024 to 30.09.2024 under the existing budget head. ZOs should ensure that the reported figure matches with the figure reported by them in the Monthly Return no. II for September 2024.
 - d. Column F: Enter the estimated expenditure for the period from 01.10.2024 to 31.03.2025 for the existing budget head. When estimating, refer to the actuals for FY 2023-24 and the period from 01.04.2024 to 30.09.2024, among other relevant data. Ensure that the estimate provided for 01.10.2024 to 31.03.2025 is realistic.
 - e. Column G: This field will automatically populate with the sum of the values entered in Columns E and F.
 - f. Column H: Enter the BE 2025-26 proposal for the existing budget head. When estimating the expenditure, refer to the actuals for 2023-24 and the RE 2024-25, among other relevant data. Ensure that the BE 2025-26 proposal is realistic.
3. In cases where a direct equivalence between an existing budget head and a proposed sub-budget head could not be established, the existing budget head has been divided into parts and mapped accordingly to the corresponding new sub-budget heads. The instructions for

filling the information in Columns C to H in respect of such existing budget heads which have been divided into parts, is given below:

- a. Column C: Enter the actual expenditure for FY 2023-24 for the corresponding proposed/new sub budget head. Many proposed sub-budget heads align with the payment heads of the 'Receipts and Payments Account' of A/c no. 2. Therefore, ZOs may refer to the 2023-24 balance sheet for easy access to the required information. If the necessary information is not available in the balance sheet, please consult the Budget Control Register to identify relevant expenditure under the existing budget head for entry. However, in the end, it must be ensured that the sum of the actual expenditure for all the parts of an existing budget head is equal to the actual expenditure for the entire existing budget head as per the Balance Sheet/ECR.
 - b. Column D: Specify the portion of the BE 2024-25 for the existing budget head that reflects the estimated requirements for the corresponding proposed/new sub-budget head indicated in column K. However, in the end, it must be ensured that the sum of the estimated requirements for all the parts of an existing budget head is equal to the BE 2024-25 for the entire existing budget head allotted by HO.
 - c. Column E: Enter the portion of actual expenditure from 01.04.2024 to 30.09.2024 under the existing budget head that pertains to the corresponding proposed/new sub budget head . However, in the end, it must be ensured that the sum of the actual expenditure from 01.04.2024 to 30.09.2024 in respect of all the parts of an existing budget head is equal to the actual expenditure for the said period for the entire existing budget head, as reported in the Monthly Return no. II for September 2024.
 - d. Column F: Enter the estimated expenditure for the corresponding proposed/new sub budget head for the period from 01.10.2024 to 31.03.2025. When estimating, refer to the actuals for FY 2023-24 and the period from 01.04.2024 to 30.09.2024, among other relevant data. Ensure that the estimate provided for 01.10.2024 to 31.03.2025 is realistic.
 - e. Column G: This field will automatically populate with the sum of the values entered in Columns E and F.
 - f. Column H: Enter the BE 2025-26 proposal for the corresponding proposed/new sub budget head. When estimating the expenditure, refer to the actuals for 2023-24 and the RE 2024-25, among other relevant data. Ensure that the BE 2025-26 proposal is realistic.
4. Special instructions/remarks, wherever necessary, for filling information in respect of existing budget heads (either as a whole or in parts) under Column B have been given in Column J

5. The list of existing budget heads appearing as a whole under Column B is given below for ready reference:

S.No.	Existing Budget heads
	I PAYMENT AND ALLOWANCES
1	Salaries*
2	Bonus
3	Dearness Allowance
4	Overtime Allowance
5	Leave Travel Concession
6	Medical Treatment
7	Honorarium
	II CONTINGENCIES & MISC. SECTION
8	Advertising & Publicity
9	Audit Fee
10	Conveyance Hire
11	Legal Charges
12	Purchase of Motor Vehicle
13	Minor Works
14	Post & Telegraph
15	Printing & Binding
16	Publications
17	Staff paid from Contingencies
18	Stationery & Stores
19	Supply of Liveries & Washing Allowance
20	Telephones
21	Professional services
22	Swachhta Action Plan (SAP)
	IV RETIREMENT BENEFITS
23	Transfer to Pension cum Gratuity Fund Account
23	Leave Salary & Pension Contribution
23	Payment of Assurance Benefits
	VI REPAYABLE LOANS & ADVANCES
26	House Building Advance
27	Personal Computer Advance
28	Other Advances

6. The list of existing budget heads divided into parts is given below for ready reference

S.No.	Existing Budget heads	No. of parts split into
	I PAYMENT AND ALLOWANCES	
1	Leave Encashment	2
2	Other Allowances	7
3	Travelling Allowance	2
	II CONTINGENCIES & MISC. SECTION	
4	Bank Commission	2
5	Electricity & Water Charges	2
6	Fixtures & Furnitures	4
7	Maintenance & Repair of Motor Vehicles	2
8	Rent, Rates & Taxes	3
9	Office Equipment	4
10	Misc. Office Expenses	4
11	Books & Journals for Library	2
12	Training and Conference	3
13	III STAFF WELFARE FUND	2
	IV RETIREMENT BENEFITS	
14	Pension & Gratuity	2
15	Board's share towards NPS	3
	V INFORMATION TECHNOLOGY	
16	Information Technology (Normal)	7
17	Information Technology(PROJECT)	7
18	VII CAPITAL EXPENDITURE	10

Zone: _____

**REVISED ESTIMATES FOR THE YEAR 2024-25 AND BUDGET ESTIMATES FOR THE YEAR 2025-26
(E.P.F. Contribution)**

(Amount in Rs.)

Actual for 2023-24	BE for 2024-25	Actual from 01.04.2024 to 30.09.2024	Estimated from 01.10.2024 to 31.03.2025	Revised Estimates for 2024-25	Budget Estimates for 2025-26	% Variation between actuals for 2023-24 & RE for 2024-25	% Variation between BE 2024-2025 and RE 2024-25	% Variation Between RE 2024-25 & BE 2025-26
1	2	3	4	5	6	7	8	9

Causes of variation under column 7, 8 & 9: -

Sl No.	Reasons	Variation in r/o Colmun 7 above	Variation in r/o Colmun 8 above	Variation in r/o Colmun 9 above
1	Due to Additional Membership in covered establishment			
2	Due to Additional Coverage			
3	Due to general rise in wages			
4	Due to extension of Act to new industries			
5	Due to cancellation of Exemption			
6	Due to Realisation of Arrears			
7	Due to any other reasons			
8	Reduction due to diversion of Funds to EPS 1995			

Additional CPFC (Zone)

Note: Reasons for variation under Each Head may be furnished in a separate sheet to be attached herewith

Zone: _____

REVISED ESTIMATES FOR THE YEAR 2024-25 AND BUDGET ESTIMATES FOR THE YEAR 2025-26
(Contribution in respect of Employees' Pension Scheme)

(Amount in Rs.)

Actual for 2023-24	BE for 2024-25	Actual from 01.04.2024 to 30.09.2024	Estimated from 01.10.2024 to 31.03.2025	Revised Estimates for 2024-25	Budget Estimates for 2025-26	% Variation between actuals for 2023-24 & RE for 2024-25	% Variation between BE 2024-2025 and RE 2024-25	% Variation Between RE 2024-25 & BE 2025-26
1	2	3	4	5	6	7	8	9

Causes of variation under column 7, 8 & 9: -

Sl No.	Reasons	Variation in r/o Colmun 7 above	Variation in r/o Colmun 8 above	Variation in r/o Colmun 9 above
1	Due to Additional Membership			
2	Due to Additional Coverage			
3	Due to general rise in wages			
4	Due to extension of Act to new industries			
5	Due to cancellation of Exemption			
6	Due to Realisation of Arrears			
7	Due to any other reasons			

Additional CPFC (Zone)

Note: Reasons for variation under Each Head may be furnished in a separate sheet to be attached herewith

Zone: _____

**REVISED ESTIMATES FOR THE YEAR 2024-25 AND BUDGET ESTIMATES FOR THE YEAR 2025-26
(E.D.L.I. Contribution)**

(Amount in Rs.)

Actual for 2023-24	BE for 2024-25	Actual from 01.04.2024 to 30.09.2024	Estimated from 01.10.2024 to 31.03.2025	Revised Estimates for 2024-25	Budget Estimates for 2025-26	% Variation between actuals for 2023-24 & RE for 2024-25	% Variation between BE 2024-2025 and RE 2024-25	% Variation Between RE 2024-25 & BE 2025-26
1	2	3	4	5	6	7	8	9

Causes of variation under column 7, 8 & 9: -

Sl No.	Reasons	Variation in r/o Colmun 7 above	Variation in r/o Colmun 8 above	Variation in r/o Colmun 9 above
1	Due to Additional Membership			
2	Due to Additional Coverage			
3	Due to general rise in wages			
4	Due to extension of Act to new industries			
5	Due to Cancellation of Exemption			
6	Due to Realisation of Arrears			
7	Due to any other reasons			

Additional CPFC (Zone)

Note: Reasons for variation under Each Head may be furnished in a separate sheet to be attached herewith

Zone: _____

REVISED ESTIMATES FOR THE YEAR 2024-25 AND BUDGET ESTIMATES FOR THE YEAR 2025-26
(Administrative Charges, Inspection Charges, Penal Damages in A/c No. 2)

(Amount in Rs.)

Nature of Receipt	Actual for 2023-24	BE for 2024-25	Actual from 01.04.2024 to 30.09.2024	Estimated from 01.10.2024 to 31.03.2025	Revised Estimates for 2024-25	Budget Estimates for 2025-26	% Variation between actuals for 2023-24 & RE for 2024-25	% Variation between BE 2024- 25 and RE 2024- 25	% Variation Between RE 2024- 25 & BE 2025-26
1	2	3	4	5	6	7	8	9	10
Administrative Charges									
Inspection Charges									
Penal Damages									
7Q Interest									
Misc. Income on Account of rent etc. received									
Recovery of repayable loans & advances									
Total									

Causes of variations under column 8,9 & 10 (For Adm. Charges only)

SI No.	Reasons	Variation in r/o Colmun 8 above	Variation in r/o Colmun 9 above	Variation in r/o Colmun 10 above
1	Due to Additional Membership in covered establishment			
2	Due to Additional Coverage			
3	Due to general rise in wages			
4	Due to extension of Act to new industries			
5	Due to cancellation of Exemption			
6	Due to Realisation of Arrears			
7	Due to any other reasons			

No column should be left blank. If need be, 'NIL' should be indicated clearly. Figures are to be rounded off to the Nearest Thousand Rupees.
 Damages due (levied and communicated, but not received) may also be indicated separately in the form of a Note.

Additional CPFC (Zone)

Note: Reasons for variation under Each Head may be furnished in a separate sheet to be attached herewith

REVISED ESTIMATES FOR THE YEAR 2024-25 AND BUDGET ESTIMATES FOR THE YEAR 2025-26
(Administrative Charges, Inspection Charges, Penal Damages in A/c no. 22)

(Amount in Rs.)

Nature of Receipt	Actual for 2023-24	BE for 2024-25	Actual from 01.04.2024 to 30.09.2024	Estimated from 01.10.2024 to 31.03.2025	Revised Estimates for 2024-25	Budget Estimates for 2025-26	% Variation between actuals for 2023-24 & RE for 2024-25	% Variation between BE 2024- 25 and RE 2024- 25	% Variation Between RE 2024- 25 & BE 2025-26
1	2	3	4	5	6	7	8	9	10
Administrative Charges									
Inspection Charges									
Penal Damages including 7Q interest									
Total									

Causes of variation under column 8,9 & 10 (For Adm. Charges only):-

Sl No.	Reasons	Variation in r/o Colmun 8 above	Variation in r/o Colmun 9 above	Variation in r/o Colmun 10 above
1	Due to Additional Membership in covered establishment			
2	Due to Additional Coverage			
3	Due to general rise in wages			
4	Due to extension of Act to new industries			
5	Due to Cancellation of Exemption			
6	Due to Realisation of Arrears			
7	Due to any other reasons			

No column should be left blank. If need be, 'NIL' should be indicated clearly. Figures are to be rounded off to the Nearest Thousand Rupees.
Damages due (levied and communicated, but not received) may also be indicated separately in the form of a note.

Additional CPFC(Zone)

Note: Reasons for variation under Each Head may be furnished in a separate sheet to be attached herewith

[illegible]

2	Personal Computer Advance									
3	Other Advances									
	TOTAL VI									
	GRAND TOTAL (I+II+III+IV+V+VI+VII)									
Additional CPFC(Zone)										

Note: Reasons for variations under Each Head may be furnished in a separate sheet to be attached herewith

16	Information, Computer, Telecommunications (ICT) equipments (Revenue Expenditure)									
17	Fuels and Lubricants									
18	Advertising & Publicity									
19	Minor Civil and Electric works									
20	Professional Services									
21	Repair and Maintenance									
22	charges									
23	contribution									
24	Other Revenue Expenditure									
	Total									
Budget Head Class IV - Aid and Assistance										
25	Staff Welfare Fund and Sports Activities									
	Total									
	GRAND TOTAL (I-IV)									
(B) Capital Expenditure										
Budget Head Class V - Non-Financial Assets (Fixed and Intangible Assets)										
26	Land									
27	Building and structures									
28	Infrastructural Assets									
29	Machinery & Equipment									
30	Motor Vehicle									
31	Furniture & Fixtures (Capital Expenditure)									
32	Information, Computer, Telecommunications (ICT) equipments (Capital Expenditure)									
33	Other Fixed Assets									
	Total									
(C) Recoverable Loans and Advances										

34	Loan and Advances to employees (Recoverable)								
	Total								
	GRAND TOTAL (A+B+C)								
Additional CPFC(Zone)									

Zone: _____

LAND
(under Capital Expenditure)

REVISED ESTIMATES FOR THE YEAR 2024-25 AND BUDGET ESTIMATES FOR THE YEAR 2025-26

											[Amount in Rs.]
S. No	Zone and Head/Project	Sanctioned Estimates	Total Expenditure as on 31.03.2024	Actual for 2023-24	Original B.E. allotted for 2024-25	Additional budget allotted	Total BE 2024-25	Actual Expenditure from 01.04.2024 to 30.09.2024	Anticipated Expenditure from 01.10.2024 to 31.03.2025	Revised Estimates for 2024-25	Budget Estimates for 2025-2026
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8) = (6) + (7)	(9)	(10)	(11) = (9) + (10)	(12)
1							-			-	
2							-			-	
3							-			-	
4							-			-	
5							-			-	
	TOTAL	-	-	-	-	-	-	-	-	-	-

Additional CPFC (Zone)

Note (I) A copy of this may be sent to PID, Head Office also alongwith a Separate Forwarding letter.
(II) Reasons for variation under Each Head may be furnished in a Separate Sheet to be attached herewith.

Zone: _____

BUILDING AND STRUCTURES

(under Capital Expenditure)

REVISED ESTIMATES FOR THE YEAR 2024-25 AND BUDGET ESTIMATES FOR THE YEAR 2025-26

[Amount in Rs.]											
S. No	Zone and Head/Project	Sanctioned Estimates	Total Expenditure as on 31.03.2024	Actual for 2023-24	Original B.E. allotted for 2024-25	Additional budget allotted	Total BE 2024-25	Actual Expenditure from 01.04.2024 to 30.09.2024	Anticipated Expenditure from 01.10.2024 to 31.03.2025	Revised Estimates for 2024-25	Budget Estimates for 2025-2026
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8) = (6) + (7)	(9)	(10)	(11) = (9) + (10)	(12)
1							-			-	
2							-			-	
3							-			-	
4							-			-	
5							-			-	
	TOTAL	-	-	-	-	-	-	-	-	-	-

Additional CPFC (Zone)

Note (I) A copy of this may be sent to PID, Head Office also alongwith a Separate Forwarding letter.

(II) Reasons for variation under Each Head may be furnished in a Separate Sheet to be attached herewith.

Zone: _____

INFRASTRUCTURAL ASSETS
(under Capital Expenditure)

REVISED ESTIMATES FOR THE YEAR 2024-25 AND BUDGET ESTIMATES FOR THE YEAR 2025-26

											[Amount in Rs.]
S. No	Zone and Head/Project	Sanctioned Estimates	Total Expenditure as on 31.03.2024	Actual for 2023-24	Original B.E. allotted for 2024-25	Additional budget allotted	Total BE 2024-25	Actual Expenditure from 01.04.2024 to 30.09.2024	Anticipated Expenditure from 01.10.2024 to 31.03.2025	Revised Estimates for 2024-25	Budget Estimates for 2025-2026
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8) = (6) + (7)	(9)	(10)	(11) = (9) + (10)	(12)
1							-			-	
2							-			-	
3							-			-	
4							-			-	
5							-			-	
	TOTAL	-	-	-	-	-	-	-	-	-	-

Additional CPFC (Zone)

Note (I) A copy of this may be sent to PID, Head Office also alongwith a Separate Forwarding letter.
(II) Reasons for variation under Each Head may be furnished in a Separate Sheet to be attached herewith.

Zone: _____

MACHINERY & EQUIPMENT

(under Capital Expenditure)

REVISED ESTIMATES FOR THE YEAR 2024-25 AND BUDGET ESTIMATES FOR THE YEAR 2025-26

											[Amount in Rs.]
S. No	Zone and Head/Project	Sanctioned Estimates	Total Expenditure as on 31.03.2024	Actual for 2023-24	Original B.E. allotted for 2024-25	Additional budget allotted	Total BE 2024-25	Actual Expenditure from 01.04.2024 to 30.09.2024	Anticipated Expenditure from 01.10.2024 to 31.03.2025	Revised Estimates for 2024-25	Budget Estimates for 2025-2026
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8) = (6) + (7)	(9)	(10)	(11) = (9) + (10)	(12)
1							-			-	
2							-			-	
3							-			-	
4							-			-	
5	Sundry items						-			-	
	TOTAL	-	-	-	-	-	-	-	-	-	-

Additional CPFC (Zone)

Note (I) A copy of this may be sent to PID, Head Office also alongwith a Separate Forwarding letter.

(II) Reasons for variation under Each Head may be furnished in a Separate Sheet to be attached herewith.

Note 1: The budget proposals in respect of capital expenditure towards the procurement/purchase of Office equipments, which do not require the involvement of works agencies (CPWD/State PWD/PSUs etc.) and can be done directly within the powers delegated to authorities in ROs are required to be furnished under the heading 'Sundry items'. Essentially, it refers to that portion of the existing budget head 'Office Equipments' which has hitherto been utilized for capital expenditure in respect of office equipments.

Zone: _____

Page No. 12

FURNITURE AND FIXTURES (CAPITAL EXPENDITURE)

(under Capital Expenditure)

REVISED ESTIMATES FOR THE YEAR 2024-25 AND BUDGET ESTIMATES FOR THE YEAR 2025-26

											[Amount in Rs.]
S. No	Zone and Head/Project	Sanctioned Estimates	Total Expenditure as on 31.03.2024	Actual for 2023-24	Original B.E. allotted for 2024-25	Additional budget allotted	Total BE 2024-25	Actual Expenditure from 01.04.2024 to 30.09.2024	Anticipated Expenditure from 01.10.2024 to 31.03.2025	Revised Estimates for 2024-25	Budget Estimates for 2025-2026
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8) = (6) + (7)	(9)	(10)	(11) = (9) + (10)	(12)
1							-			-	
2							-			-	
3							-			-	
4							-			-	
5	Sundry items						-			-	
	TOTAL	-	-	-	-	-	-	-	-	-	-

Additional CPFC (Zone)

Note (I) A copy of this may be sent to PID, Head Office also alongwith a Separate Forwarding letter.

(II) Reasons for variation under Each Head may be furnished in a Separate Sheet to be attached herewith.

Note: The budget proposals in respect of capital expenditure towards the procurement/purchase of furniture and fixtures, which do not require the involvement of works agencies (CPWD/State PWD/PSUs etc.) and can be done directly within the powers delegated to authorities in ROs are required to be furnished under the heading 'Sundry items'. Essentially, it refers to that portion of the existing budget head 'Fixtures & Furnitures' which has hitherto been utilized for capital expenditure in respect of furniture&fixtures

Zone: _____

OTHER FIXED ASSETS

(under Capital Expenditure)

REVISED ESTIMATES FOR THE YEAR 2024-25 AND BUDGET ESTIMATES FOR THE YEAR 2025-26

											[Amount in Rs.]
S. No	Zone and Head/Project	Sanctioned Estimates	Total Expenditure as on 31.03.2024	Actual for 2023-24	Original B.E. allotted for 2024-25	Additional budget allotted	Total BE 2024-25	Actual Expenditure from 01.04.2024 to 30.09.2024	Anticipated Expenditure from 01.10.2024 to 31.03.2025	Revised Estimates for 2024-25	Budget Estimates for 2025-2026
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8) = (6) + (7)	(9)	(10)	(11) = (9) + (10)	(12)
1							-			-	
2							-			-	
3							-			-	
4							-			-	
5							-			-	
	TOTAL	-	-	-	-	-	-	-	-	-	-

Additional CPFC (Zone)

Note (I) A copy of this may be sent to PID, Head Office also alongwith a Separate Forwarding letter.

(II) Reasons for variation under Each Head may be furnished in a Separate Sheet to be attached herewith.

Note: Proposals relating to **Library Books (Capital Expenditure)** should **NOT** be furnished here. The same may be furnished in separate excel workbook titled 'Expenditure Proforma'

Zone: _____

MINOR CIVIL AND ELECTRIC WORKS
(under Revenue Expenditure)

REVISED ESTIMATES FOR THE YEAR 2024-25 AND BUDGET ESTIMATES FOR THE YEAR 2025-26

[Amount in Rs.]											Budget
S. No	Name of works	Sanctioned Estimates cost/Adm. Approval	Total Expenditure as on 31.03.2024	Actual for 2023-24	Original B.E. alloted for 2024-25	Additional budget alloted	Total BE 2024- 25	Actual Expenditure from 01.04.2024 to 30.09.2024	Anticipated Expenditure from 01.10.2024 to 31.03.2025	Revised Estimates for 2024-25	Estimates for 2025-2026
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8) = (6) + (7)	(9)	(10)	(11) = (9) + (10)	(12)
1							-			-	
2							-			-	
3							-			-	
4							-			-	
5							-			-	
	TOTAL	-	-	-	-	-	-	-	-	-	-

Additional CPFC (Zone)

Note (I) A copy of this may be sent to PID, Head Office also alongwith a Separate Forwarding letter.
(II) Reasons for variation under Each Head may be furnished in a Separate Sheet to be attached herewith.

ZONE: _____					Page No. 15			
E.P.F. CONTRIBUTION								
(Amount in Rs.)								
Particulars	Actual for 2023-24	BE for 2024-25	Actual from 01.04.2024 to 30.09.2024	Estimated from 01.10.2024 to 31.03.2025	Revised Estimates for 2024-25		Budget Estimates for 2025-26	
					As proposed by the Zonal Office	As recommended by the Headquarters	As proposed by the Zonal Office	As recommended by the Headquarters
EPF Contributions								
PENSION FUND CONTRIBUTION								
(Amount in Rs.)								
Particulars	Actual for 2023-24	BE for 2024-25	Actual from 01.04.2024 to 30.09.2024	Estimated from 01.10.2024 to 31.03.2025	Revised Estimates for 2024-25		Budget Estimates for 2025-26	
					As proposed by the Zonal Office	As recommended by the Headquarters	As proposed by the Zonal Office	As recommended by the Headquarters
EPS Contributions								
EDLI CONTRIBUTION								
(Amount in Rs.)								
Particulars	Actual for 2023-24	BE for 2024-25	Actual from 01.04.2024 to 30.09.2024	Estimated from 01.10.2024 to 31.03.2025	Revised Estimates for 2024-25		Budget Estimates for 2025-26	
					As proposed by the Zonal Office	As recommended by the Headquarters	As proposed by the Zonal Office	As recommended by the Headquarters
EDLI Contributions								

ZONE: _____					Page No. 16			
E.P.F. INCOME								
(Amount in Rs.)								
Particulars	Actual for 2023-24	BE for 2024-25	Actual from 01.04.2024 to 30.09.2024	Estimated from 01.10.2024 to 31.03.2025	Revised Estimates for 2024-25		Budget Estimates for 2025-26	
					As proposed by the Zonal Office	As recommended by the Headquarters	As proposed by the Zonal Office	As recommended by the Headquarters
1	2	3	4	5	6	7	8	9
Administrative Charges								
Inspection Charges								
Penal Damages								
7Q Interest								
Misc. Income								
Recovery of Loans & Advances								
Total								
E.D.L.I. INCOME								
(Amount in Rs.)								
Particulars	Actual for 2023-24	BE for 2024-25	Actual from 01.04.2024 to 30.09.2024	Estimated from 01.10.2024 to 31.03.2025	Revised Estimates for 2024-25		Budget Estimates for 2025-26	
					As proposed by the Zonal Office	As recommended by the Headquarters	As proposed by the Zonal Office	As recommended by the Headquarters
1	2	3	4	5	6	7	8	9
Administrative Charges								
Inspection Charges								
Penal Damages including 7Q interest								
Total								

Note: Column No. 7 and 9 are not to be filled

EXPENDITURE
(as per existing Budget Heads)

ZONE: _____

Page No. 17

Sl.No.	Budget Head	Actual for 2023-24	BE for 2024-25	Actual from 01.04.2024 to 30.09.2024	Estimated from 01.10.2024 to 31.03.2025	Revised Estimates for 2024-25		Budget Estimates for 2025-26	
						As proposed by the Zonal Office	As recommended by the Headquarters	As proposed by the Zonal Office	As recommended by the Headquarters
1	2	3	4	5	6	7	8	9	10
I	PAYMENT AND ALLOWANCES								
1	Salaries*								
2	Leave Encashment								
3	Bonus								
4	Dearness Allowance								
5	Overtime Allowance								
6	Other Allowances								
7	Travelling Allowance								
8	Leave Travel Concession								
9	Medical Treatment								
10	Honorarium								
	TOTAL I								
* Salaries includes the budget heads "Pay of Officers", "Pay of establishments" and "Grade Pay".									
II	CONTINGENCIES & MISC. EXPENSES								
1	Advertising & Publicity								
2	Audit Fee								
3	Bank Commission								
4	Conveyance Hire								
5	Electricity & Water Charges								
6	Fixtures & Furnitures								
7	Legal Charges								
8	Purchase of Motor Vehicle								
9	Maintenance & Repair of Motor Vehicles								

10	Minor Works								
11	Post & Telegraph								
12	Printing & Binding								
13	Publications								
14	Rent, Rates & Taxes								
15	Staff paid from Contingencies								
16	Stationery & Stores								
17	Supply of Liveries & Washing Allowance								
18	Telephones								
19	Office Equipment								
20	Misc. Office Expenses								
21	Books & Journals for Library								
22	Training and Conference								
23	Professional services								
24	Swachhta Action Plan (SAP)								
	TOTAL II								
III	STAFF WELFARE FUND								
IV	RETIREMENT BENEFITS								
1	Pension & Gratuity								
2	Pension & Gratuity Fund Account								
3	Leave Salary & Pension Contribution								
4	Payment of Assurance Benefits								
5	Board's share towards NPS								
	TOTAL IV								

V INFORMATION TECHNOLOGY									
1	Information Technology (Normal)								
2	Information Technology (PROJECT)								
	TOTAL V								
	GRAND TOTAL (I-V)								
VI	CAPITAL EXPENDITURE								
VII REPAYABLE LOANS & ADVANCES									
1	House Building Advance								
2	Personal Computer Advance								
3	Other Advances								
	TOTAL VII								
	GRAND TOTAL (I+II+III+IV+V+VI+VII)								

Note: Column no. 8 and 10 are not to be filled

EXPENDITURE**(as per proposed/new Budget Heads)****ZONE:** _____**Page No. 18**

Sl.No.	Budget Head	Actual for 2023-24	BE for 2024-25	Actual from 01.04.2024 to 30.09.2024	Estimated from 01.10.2024 to 31.03.2025	Revised Estimates for 2024-25		Budget Estimates for 2025-26	
						As proposed by the Zonal Office	As recommended by the Headquarters	As proposed by the Zonal Office	As recommended by the Headquarters
1	2	3	4	5	6	7	8	9	10
(A) Revenue Expenditure									
Budget Head Class I - Social Security of Employees									
1	Salaries								
2	Dearness Allowance								
3	Other Allowances								
4	Bonus								
5	Rewards								
6	Medical treatment								
7	Leave Travel Concession								
8	Training Expenses								
	Total								
Budget Head Class II - Social Security of Employees									
9	Pensionary charges								
	Total								
Budget Head Class III - Goods and Services									
10	Domestic Travel Expenses								
11	Foreign Travel Expenses								
12	Office Expenses								
13	Rent, Rates, Lease charges and Taxes for Land and Buildings								
14	Printing and Publication								
15	Rent for others								

16	Information, Computer, Telecommunications (ICT) equipments (Revenue Expenditure)								
17	Fuels and Lubricants								
18	Advertising & Publicity								
19	Minor Civil and Electric works								
20	Professional Services								
21	Repair and Maintenance								
22	charges								
23	contribution								
24	Other Revenue Expenditure								
	Total								
Budget Head Class IV - Aid and Assistance									
25	Staff Welfare Fund and Sports Activities								
	Total								
	GRAND TOTAL (I-IV)								
(B) Capital Expenditure									
Budget Head Class V - Non-Financial Assets (Fixed and Intangible Assets)									
26	Land								
27	Building and structures								
28	Infrastructural Assets								
29	Machinery & Equipment								
30	Motor Vehicle								
31	Furniture & Fixtures (Capital Expenditure)								
32	Information, Computer, Telecommunications (ICT) equipments (Capital Expenditure)								

33	Other Fixed Assets								
	Total								
(C) Recoverable Loans and Advances									
34	Loan and Advances to employees (Recoverable)								
	Total								
	GRAND TOTAL (A+B+C)								

Note: Column no. 8 and 10 are not to be filled

[illegible]