4th Level, " A" Wing,
Delhi Sachivalaya, New Delhi.
Dated:

To :

All HOD's, Govt. of NCT of Delhi.

Subject : Accounting and classification of Grant in aid.

Sir,

The Ministry of Finance, Govt. of India in notifying the Indian Government Accounting Standards in the Gazette of India has given 3 standards of accounting viz. IGAS-1, IGAS-2 and IGAS-3.

In regard to the information to be submitted in respect of IGAS-2, which is meant for Grant-in-aid (GIA), it is informed that as per the existing budgetary provisions for grant in aid , the budget provision in most of the cases are not being maintained up to the level of object head and as such it will not be possible to reflect the same in Government account. For keeping the budget of GIA up to object head level, all the concerned department releasing GIA to their autonomous bodies/Local bodies/undertakings/corporation etc may obtain the information from their grantee institutions in order to bifurcate the existing budget provision in the following three object heads for each existing head scheme and furnish the same to the Finance (Budget) Department to enable us for reflecting the same in budget documents.

1. Grant-in-aid for salary
2. GIA for other then salaries
3. GIA for Capital Assets

The above information should reach in the Finance (Budget) Department by 20.4.2013 i.e. before release of GIA in the ensuing financial year so that this Department may be able to deal the GIA cases as per revised classification of GIA.
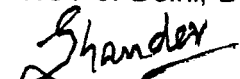
Yours faithfully,

(Subhash Chander)
Controller of Accounts (Budget)

No.1(1)/2013-14/Fin(B)/DS-IV/ 290-98   Dated 18/02/2013
Copy forwarded to the following for information :-
1. Secretary (Planning), Planning Department, GNCTD, Delhi Sectt. N.Delhi
2. Controller of Accounts, Principal Accounts Office, Govt. of NCT of Delhi, Vikas Bhawan, New Delhi.
3. Dy. Secretary, Finance (I/II/III/IV/V/VI) Govt. of NCT of Delhi, Delhi Sectt. New Delhi.

(Subhash Chander)
Controller of Accounts (Budget)