केन्द्रीयविद्यालयसंगठन (मु.)/
KendriyaVidyalaya Sangathan (HQ)
18 संस्थागतक्षेत्र/18Institutional Area,
शहीदजीतसिंहमार्ग/Shaheed Jeet Singh Marg,
नईदिल्ली – 110016/New Delhi -110016
दूरभाष/Telephone No.: 011-26858570
Email- budget.section@kvs.gov.in

एफ.110239/51/2024/बजट/केवीएस(मु.) दिनाँक:- 31.08.2026

विषय: भारत सरकार द्वारा जारी कार्यालय ज्ञापन /Office memorandum issued by Govt. of India.

भारत सरकार, स्वास्थ्य एवं परिवार कल्याण मंत्रालय, एवं वित्त मंत्रालय, व्यय विभाग द्वारा निम्वर्णित कार्यालय ज्ञापन/आदेश/अधिसूचना , सूचना एवं आवश्यक कार्यवाही हेतु जारी किए जा रहे है |

1. भारत सरकार, स्वास्थ्य एवं परिवार कल्याण मंत्रालय, कार्यालय ज्ञापन संख्या G.I., M.H & F.W., O.M No. A.III/CGHS/C/Emp. of Hospitals/2026/419, dated 25-05-2026 – Fresh Empanelment of Healia Diagnostics Private Limited under CGHS, Chennai.

2. भारत सरकार, स्वास्थ्य एवं परिवार कल्याण मंत्रालय, कार्यालय ज्ञापन संख्या G.I., M.H & F.W., O.M No. A.III/CGHS/C/Emp. of Hospitals/2026/442, dated 26-05-2026 – Fresh Empanelement of Anderson Diagnostics Services Private Limited under CGHS, Chennai.

3. भारत सरकार, स्वास्थ्य एवं परिवार कल्याण मंत्रालय, कार्यालय ज्ञापन संख्या G.I., M.H & F.W., O.M No. A.III/CGHS/C/Emp. of Hospitals/2026/443, dated 26-05-2026 – Fresh Empanelement of VRR Diagnostics Services Private Limited under CGHS, Chennai.

4. भारत सरकार, वित्त मंत्रालय, अधिसूचना संख्या G.I.,M.F, O.M. No. 1(14)/2016-E.II(A)(VOL.III), dated 09-06-2026 – Amendment in Delegation of Financial Power rules,2024.

5. भारत सरकार, वित्त मंत्रालय, अधिसूचना संख्या G.I.,M.F, O.M. No. 2/6/2026-PPD(i) dated 08-05-2026 – Amendment in General Financial Rules, 2017- Rule 151 Relating to debarment from bidding.

6. भारत सरकार, वित्त मंत्रालय, अधिसूचना संख्या G.I.,M.F, O.M. No. 2/6/2026-PPD(ii) dated 08-05-2026 – Guidelines on Debarment of firms from Bidding.

7.भारत सरकार, वित्त मंत्रालय, अधिसूचना संख्या G.I.,M.F, O.M. No. 16(21)E.Co-ord/2026, dated 27-05-2026 – Instructions for use of staff cars and additional instructions.

(सुखराज कौर)
सहायक आयुक्त(वित्त)

वितरण :

1. उपायुक्त, के° वी° एस°, सभी क्षेत्रीय कार्यालय।
2. वित्त अधिकारी, के° वी° एस°, सभी क्षेत्रीय कार्यालय।
3. सभी अधिकारी / अनुभाग, के° वी° एस° (मु°) ।
4. प्राचार्य , के° वी° काठमांडू , मास्को एवं तेहरान ।
5. महासचिव , सभी मान्य संघ ।
6. निदेशक, जीट ग्वालियर , मुंबई , मैसूर , चंडीगढ़ एवं भुवनेश्वर।
7. सहायक आयुक्त,(आई.टी प्रकोष्ठ), के वी एस (मु°) को के वी एस (मु°) की वैबसाइट के शीर्ष "सूचना पट(Announcements)" के अंतर्गत अपलोड करने हेतु प्रेषित ।
8. आर टी आई, के वी एस (मु°)।
9. गार्ड फ़ाइल |

GOVERNMENT OF INDIA
MINISTRY OF HEALTH AND FAMILY WELFARE
OFFICE OF THE ADDITIONAL DIRECTOR
CENTRAL GOVERNMENT HEALTH SCHEME
E-2-C, Rajaji Bhavan, Besant Nagar, Chennai – 600 090.
Ph. 044-23458400, E-MAIL : cghs-chennai@nic.in
Website: www.cghs.gov.in

No.A.III/CGHS/C/Emp. of Hospitals/2026/ 419 Dated : 25/5/2026

OFFICE MEMORANDUM

Sub.: Fresh Empanelment of Private Health Care Organizations (HCOs) under CGHS Chennai Reg.

*****

In pursuance of Ministry's O.M. F.No. 5-34/CGHS/HEC(HQ)/2025 dated 22/12/2025, **Healia Diagnostics Private Limited, Chennai** is empanelled under CGHS Chennai with effect from **22/05/2026** for a period of three years as per the terms and conditions of empanelment laid down in the MOA.

Sl. No.	Name of the Health Care Organization	Contact Details	Empanelment details
1.	Healia Diagnostics Private Limited, 25/12, Ramanathan Street, Kilpauk, Chennai - 600 010.	Tel. No. 044-35023535 Mob. No. 98409 40279 e-mail: akila@healia.in Contact Person : Mrs. D. Grace Nancy Mob. : 8838274863 backoffice@healia.in	Diagnostic Laboratory/ Imaging Centre All the facilities available in the Centre. Accreditation. NABH (Validity upto 28/02/2028) NABL (Valid upto 19/07/2029)

ADDITIONAL DIRECTOR
CGHS CHENNAI

To:

1. Healia Diagnostics Private Limited, 25/12, Ramanathan Street, Kilpauk, Chennai – 600 010.
2. The Director, CGHS, DGCGHS, MoHFW, New Delhi.
3. The Addl. Dy. Director General, CGHS (HQ), DGCGHS, MoHFW, New Delhi.
4. All CMO I/c's CGHS Wellness Centres / Polyclinics / CMS / MRC / B6 Unit / Notice Board.
5. M.C.T.C, New Delhi – 110 023.
6. Pay and Accounts Office, Ministry of Health and Family Welfare, Chennai.
7. National Health Authority.
8. Concerned Hospital Folder.
9. Dr. Rakesh Ranjan, Medical Officer (AIAHL Medical Cell), 2nd Floor, Air India Reservation Building, Safdarjung Airport, New Delhi – 110 003./ The UTI-ITSL.

GOVERNMENT OF INDIA
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Ph. 044-23458400, E-MAIL : cghs-chennai@nic.in
Website: www.cghs.gov.in

No.A.III/CGHS/C/Emp. of Hospitals/2026/ 442 Dated : 26/5/2026

OFFICE MEMORANDUM

Sub.: Fresh Empanelment of Private Health Care Organizations (HCOs) under CGHS Chennai Reg.

*****

In pursuance of Ministry's O.M. F.No. 5-34/CGHS/HEC(HQ)/2025 dated 22/12/2025, **Anderson Diagnostic Services Private Limited, Chennai** is empanelled under CGHS Chennai with effect from **25/05/2026** for a period of three years as per the terms and conditions of empanelment laid down in the MOA.

Sl. No.	Name of the Health Care Organization	Contact Details	Empanelment details
1.	Anderson Diagnostic Services Private Limited, 150, Poonamallee High Road, Chennai - 600 084.	Tel. No. 044-4353 9444 e-mail: info@andersondiagnostics.com Contact Person : Mr. Saravanan Mob. : 7305990474 saravananp@andersondiagnostics.com	Diagnostic Laboratory/ Imaging Centre All the facilities available in the Centre. Accreditation. NABH (Valid upto 15/09/2029) NABL (Valid upto 16/04/2030)

ADDITIONAL DIRECTOR
CGHS CHENNAI

To:
1. Anderson Diagnostic Services Private Limited, 150, Poonamallee High Road, Chennai – 84.
2. The Director, CGHS, DGCGHS, MoHFW, New Delhi.
3. The Addl. Dy. Director General, CGHS (HQ), DGCGHS, MoHFW, New Delhi.
4. All CMO I/c's CGHS Wellness Centres / Polyclinics / CMS / MRC / B6 Unit / Notice Board.
5. M.C.T.C, New Delhi – 110 023.
6. Pay and Accounts Office, Ministry of Health and Family Welfare, Chennai.
7. National Health Authority.
8. Concerned Hospital Folder.
9. Dr. Rakesh Ranjan, Medical Officer (AIAHL Medical Cell), 2nd Floor, Air India Reservation Building, Safdarjung Airport, New Delhi – 110 003./ The UTI-ITSL.

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Ph. 044-23458400, E-MAIL : cghs-chennai@nic.in
Website: www.cghs.gov.in

No.A.III/CGHS/C/Emp. of Hospitals/2026/443 Dated : 26/5/2026

OFFICE MEMORANDUM

Sub.: Fresh Empanelment of Private Health Care Organizations (HCOs) under CGHS Chennai Reg.

*****

In pursuance of Ministry's O.M. F.No. 5-34/CGHS/HEC(HQ)/2025 dated 22/12/2025, **VRR Diagnostic Services Private Limited, Chennai** is empanelled under CGHS Chennai with effect from **25/05/2026** for a period of three years as per the terms and conditions of empanelment laid down in the MOA.

Sl. No.	Name of the Health Care Organization	Contact Details	Empanelment details
1.	VRR Diagnostic Services Private Limited, 87, Burkit Road, T. Nagar, Chennai - 600 017.	Tel. No. 044-48524466 / 48521166 e-mail: vrrdiagnostic@gmail.com Contact Person : Dr. Rasappan Managing Director Mob. : 9444028483 rasappanvrr@gmail.com	Diagnostic Laboratory/ Imaging Centre All the facilities available in the Centre. Accreditation. NABH (Valid upto 09/11/2027) NABL (Valid upto 12/1/2030)

ADDITIONAL DIRECTOR
CGHS CHENNAI

To:
1. VRR Diagnostic Services Private Limited, 87, Burkit Road, T.Nagar, Chennai – 600 017.
2. The Director, CGHS, DGCGHS, MoHFW, New Delhi.
3. The Addl. Dy. Director General, CGHS (HQ), DGCGHS, MoHFW, New Delhi.
4. All CMO I/c's CGHS Wellness Centres / Polyclinics / CMS / MRC / B6 Unit / Notice Board.
5. M.C.T.C, New Delhi – 110 023.
6. Pay and Accounts Office, Ministry of Health and Family Welfare, Chennai.
7. National Health Authority.
8. Concerned Hospital Folder.
9. Dr. Rakesh Ranjan, Medical Officer (AIAHL Medical Cell), 2nd Floor, Air India Reservation Building, Safdarjung Airport, New Delhi – 110 003./ The UTI-ITSL.

No.1(14)/2016-E.II(A)(Vol.III)
Government of India
Ministry of Finance
Department of Expenditure
****

Kartavya Bhawan - 1, New Delhi
Dated: 09.06.2026

OFFICE MEMORANDUM

Subject: Amendment in Delegation of Financial Power Rules, 2024.

It has been decided with the approval of the Finance Minister to amend the Primary Units of Appropriation (Standard Object Heads) as specified in Annexure-I under Rule 8 of DFPRs 2024 with a view to harmonising the Object Head structure across the Union and State Governments. The revised list of Object Heads is enclosed with this Order.

2. The aforesaid amendments will come into effect from the Financial Year 2027–28.

3. This Order is also uploaded on the website of Department of Expenditure.

Encl: A/a.

Digitally signed by
Chandra Prakash Kushwaha
Date: 09-06-2026 16:58:59

(Chandra Prakash Kushwaha)
Under Secretary, E.II(A)
Tel: 2401-2117

To,

All Secretaries & Financial Advisors of Ministries / Departments of the Government of India

Annexure – I

(See Rule 8)

S. No.	Code	Object Head	Description / Definition
(1)	(2)	(3)	(4)
		(A) Revenue Expenditure	
		Object Class I – Compensation to Employees	
1.	01	**Salaries**	It will include pay of the Government employees as defined under FR 9(21), honorarium to Government servants and stipend to interns. It will also include expenditure on emoluments and allowances of Heads of States and other high dignitaries including Sumptuary Allowance, salary payable to the staff of Departmental canteens and leave encashment on LTC.
2.	02	**Wages**	It will include wages of labourers and of staff at present paid out of contingencies.
3.	05	**Rewards**	It will include rewards under a scheme given to the Government employees in addition to their pay and allowances. It will also include payment of bonus and cash awards for Hindi Pratiyogita, etc.
4.	06	**Medical Treatment**	It will include amount paid towards medical reimbursements /treatment of the Government employees/ pensioners.
5.	07	**Allowances**	It will include as applicable the Dearness Allowance, House Rent Allowance, Transport Allowance, Foreign Allowance, Non Practicing Allowance, Deputation (Duty) Allowance, Personal Pay, Family Planning Allowance, Special Compensatory (Hill Areas) Allowance, Tribal Area Allowance, Hard Area Allowance, Headquarter Allowance, Overtime Allowance, Children Education Allowance, Reimbursement of Tuition Fee, Ration Allowance, Cost of Ration given in cash, Constituency Allowance, Uniform and Clothing Allowance, Entertainment Allowance, Project Allowance, Special Compensatory (Remote Locality) Allowance, Bad Climate Allowance, Washing Allowance, Special (Duty) Allowance, Night Duty Allowance, Risk Allowance, Sunderban Allowance, Cash Handling Allowance, Caretaking Allowance, Split Duty Allowance and any other allowance in addition to above which is payable to the Government employees in addition to their pay.
6.	08	**Leave Travel Concession**	It will include air/rail/bus fare/fare of any other mode of transport entitled under LTC Rule.
7.	09	**Training Expenses**	It will include expenditure on cost of training such as fees paid, contingencies, materials, etc., for participating in the training, workshops but exclude expenditure on domestic or foreign travel

			expenses.
Object Class II – Social Security			
8.	**04**	**Pensionary Charges**	It will include all pensionary benefits including payment of pensions and gratuity in all forms to the Government employees, Members of Parliament, freedom fighters, etc. It will include contributions to service funds and contributory provident funds and payment of leave encashment at the time of retirement or death, termination of service, etc. It will also include Government's contribution payable under National Pension System (NPS) / Unified Pension Scheme (UPS) for Government employees.
Object Class III – Goods and Services			
9.	**11**	**Domestic Travel Expenses**	It will include travel expenses on official tours and transfers of the Government employees within India. This will also include expenditure on TA/ DA to non-official members on account of travel in India. It will also include transfer TA payable to pensioners at the time of retirement.
10.	**12**	**Foreign Travel Expenses**	It will include expenses on official tours and transfers of the Government employees outside India. This will also include expenditure on TA/ DA to non-official members going on official tour abroad.
11.	**13**	**Office Expenses**	It will include all recurring and non-recurring contingent expenses incurred for the maintenance of office establishment such as, stationery charges, postage charges, courier charges, telephone charges, internet charges, cable connection charges, electricity charges, water charges, service agreements, security, expenditure relating to hiring of outsourced office attendants, office assistants/Data Entry Operators (DEO), house-keeping, liveries/uniforms, hot and cold weather charges, pest control, refreshment, books and periodicals, hospitality expenses including entertainment of foreign delegates, gifts and souvenirs and conferences / seminars / workshops / meetings convened by office including all related expenses on study material/kits, refreshments, study tours, etc. It will also include purchase of office equipment, furniture and fixtures not exceeding the threshold limit of one lakh rupees or three years of useful life, either of the two, as decided by the Government from time to time. The office equipment and furniture and fixtures exceeding the threshold limit as decided by the Government from time to time should be classified as 'capital' expenditure under the relevant Object Head 'Machinery and Equipment' and 'Furniture and Fixtures'. Purchase of vehicles, however, irrespective of its usage (office or otherwise) should be classified as 'capital' expenditure under the

			relevant capital Object Head 'Motor Vehicles'.
12.	14	**Rent, Rates and Taxes for Land and Buildings**	It will include expenditure on rent for buildings (non-residential or residential or structures other than buildings), municipal rates and taxes and lease charges for rented land and buildings, the ownership of which is not transferable to Government. However, lease charges for land and buildings, the ownership of which is transferable to Government, will be classified as 'capital' expenditure under the relevant Object Heads 'Land' and 'Buildings and Structures'.
13.	15	**Royalty**	It will include expenses on royalties on patents, designs, trademarks, print, publishing, music, etc.
14.	16	**Printing and Publication**	It will include expenses on printing of valuables, printing of audit and accounts reports, forms, stationery, office codes, manuals and other documents, newspaper and magazines including e-books, e-magazines, digital printing, pen drive, CD, etc., but exclude expenses on printing of publicity material which shall be classified under Advertising and Publicity.
15.	18	**Rent for others**	It will include expenses on rent for equipment and other various items like office equipment, transport, computer and ancillary equipment, communication equipment, air-conditioning, heating and refrigerating equipment, security equipment, broadcasting and recording equipment, construction equipment, agricultural equipment, horticultural equipment, medical equipment, furniture and fixtures. It will also include lease charges for equipment and other items, the ownership of which is not transferable to Government. However, lease charges for equipment and other items, the ownership of which is transferable to Government will be classified as 'capital' expenditure under the relevant Object Heads.
16.	19	**Digital Equipment**	It will include expenses to be classified as revenue expenditure on procurement or development of hardware and software where the cost of individual item does not exceed the threshold limit of one lakh rupees or three years of useful life, either of the two as decided by the Government from time to time. The threshold limit will, however, not apply to the consumables like toner and cartridge for printer shall be classified under revenue expenditure.
17.	21	**Materials and Supplies**	It will include expenses on various kinds of supplies, materials and stores etc., such as., medical supplies, educational supplies, agricultural supplies, livestock supplies, cleaning materials,

			hospital drugs and medicines, veterinary drugs, chemicals and fertilizers, lab supplies, spare parts, clothing and tentage.
18.	**22**	**Arms and Ammunition**	It will include revenue expenditure on arms and ammunitions on police and other para establishments.
19.	**23**	**Cost of Ration**	It will include expenditure on procurement of ration provided to police and central armed police forces.
20.	**24**	**Fuels and Lubricants**	It will include expenditure on petrol, oil, lubricants and other fuels like CNG, diesel, etc.
21.	**26**	**Advertising and Publicity**	It will include expenses including commission to agents for sale and printing of publicity material on advertising and publicity through various media such as print media, TV media or outdoor media or Internet or mobile network or other audio-visual publicity or fairs and exhibition.
22.	**27**	**Minor Civil and electric Works**	It will include expenditure on repairs and maintenance of 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.
23.	**28**	**Professional Services**	It will include expenses on engagement of professionals, consultants including hiring of retired Government servants on short term contract basis, artists, banks, etc., for providing services to the Government which include legal services, consultancy fees, audit fees, teaching and training fees, payments to artists, remunerations to question setters or invigilators or guest speakers, payments to other departments for services rendered, payment or expenses to agencies for conducting departmental examination.
24.	**29**	**Repair and Maintenance**	It will include expenses on repair and maintenance (including all maintenance contract) of equipment such as machinery and equipment, office equipment, equipment for other functional use, digital equipment for office use, digital equipment for functional use, furniture and fixtures for office, furniture and fixtures for other functional use, vehicles (including motor vehicles and non-motor vehicles like bicycle, rickshaw, carts, trolleys and boat, etc., for office or functional use), infrastructural assets (It will include expenses on preventive, operating maintenance of Infrastructural assets other than minor civil and electrical works like lines, bridges, rolling stocks of railways, roads, highways, ports, ships, aircrafts, helicopters, radars, hovercrafts, airports or other infrastructures), tools and plants, arms and ammunitions, etc., but exclude expenditure on upgradation, midlife rehabilitation, retrofitting and or

			reconditioning.
25.	39	**Bank and Agency Charges**	It will include bank service charges, agency charges, Merchant Discount Rate (MDR) charges, direct benefit transfer (DBT) charges to banks / National Payments Corporation of India (NPCI) and any other charges for convenience fee performing monetary transactions.
26.	40	**Awards and Prizes**	It will include expenses on awards and prizes given by the Government to the eminent persons and organisations.
		Object Class IV - Aid and Assistance	
27.	31	**Grants-in-Aid General**	It will include Grants-in-aid released for payments other than salaries and creation of capital assets. It will also include expenditure on welfare activities.
28.	32	**Contribution**	It will include the contributions made to international or national organisations related to membership. This will not include transfers made to autonomous bodies or PSUs or PSBs for corpus funds.
29.	33	**Subsidies**	It will include subsidies released under various schemes of the Government.
30.	34	**Scholarships**	It will include the amount of scholarship released to various institutions or organisations or beneficiaries or individuals.
31.	35	**Grants for creation of Capital Assets**	It will include Grants-in-aid released for payment for creation of capital assets. It will also include Viability Gap Funding (Expenditure on the projects run under Viability Gap Funding Scheme).
32.	36	**Grants-in-aid Salaries**	It will include grants-in-aid released for payment of salaries.
33.	37	**Aid Material and Equipment**	It will include value of aid material and equipment transferred to Ministries or Departments or other Governments or organisations. It will also include grants given in kind to grantee bodies.
		Object Class V - Misc. Revenue Expenditure	
34.	41	**Secret Service Expenditure**	It will include expenses on secret services.
35.	44	**Loss in Exchange**	It will include the loss due to difference in the rate of exchange of foreign currency in Indian rupees. The loss due to difference in the rate of exchange at the time of receipts loans from foreign resources and repayment thereof shall also be debited under this Object Head.
36.	45	**Interest Payments**	It will include payment of interest on capital and discount on loans.
37.	49	**Other Revenue Expenditure**	It will include payment out of discretionary grant, other discounts, fees and fines, custom duty compensation, commitment charges, notional value of gifts, re-imbursement of newspapers purchased or supplied to officer's residence and purchase or re-imbursement of briefcase or ladies purse to

			Government servants', etc. Any other expenditure which cannot be classified under any of these specified object heads will be debited to this head. It will also include expenditure in respect of schemes, sub-schemes or organizations not elsewhere classified.
(B) Capital Expenditure (Assets)			
Object Class VI - Non-Financial Assets (Fixed and Intangible Assets)			
38.	**51**	**Motor Vehicles**	It will include procurement of motor vehicles, on road like buses, cars, trucks, motorcycles, irrespective of their usage.
39.	**52**	**Machinery and Equipment**	It will include procurement of machinery and equipment (other than motor vehicles and ICT equipment), electrical and electronic equipment, medical appliances, precision and optical instruments, watches and clocks, musical instruments and sports goods etc., cost of which exceeds one lakh rupees or three years of useful life, either of the two, need to be booked under this head.
40.	**71**	**Information, Computer, Telecommunications (ICT) equipment**	It will include procurement of information, computer, telecommunications (ICT) equipment such as computer hardware and telecommunications devices (computer/laptops, projectors, etc,) and computer software exceeding the threshold limit of one lakh rupees or 3 years of useful life, either of the two, electromagnetic spectrum which is used in the transmission of sound, data and television.
41.	**72**	**Buildings and Structures**	It will include office buildings, residential buildings, other buildings and structures like hospitals, laboratories, auditorium, light houses, shelters etc., public monuments like statues, fountains established at public places, and land improvement.
42.	**73**	**Infrastructural Assets**	It will include procurement of infrastructural assets such as roads, bridges, tunnels, irrigation projects, power projects, sports infrastructure, water and sewage projects, railway assets, ships, ports, satellites, satellite launch vehicles, airports, aircrafts, motor boats, railway locomotives and rolling stock, other infrastructural projects (include cable lines, sewage systems, rain water harvesting, solar systems, telecom towers, transmission lines and electricity towers, etc).
43.	**74**	**Furniture & Fixtures**	It will include expenditure on purchase of furniture and fixture exceeding threshold limit of one lakh rupees or three years of useful life, either of the two, for office use and functional use.
44.	**75**	**Arms and Ammunitions (Capital)**	It will include procurement of arms and ammunitions of capital nature.

45.	76	**Upgradation Procurement of Heritage Assets and n.e.c**	It will include rehabilitation, overhaul, retrofitting of heritage asset recognised and recorded in the asset register at the nominal value of Rs.1/- and upgradation 'not elsewhere classified'. It will also include expenditure on procurement of items of fine art and of cultural and archaeological importance.
46.	77	**Other Fixed Assets**	It will include procurement of other fixed assets like library books and publications, trees, crops and plants, whose natural growth and regeneration is under the direct control, responsibility and management of institutional units, non-motor vehicles like bicycle, rickshaw, cart, trolleys, boat, etc.
47.	78	**Land**	It will include land consisting of the ground, land for office and residential building, including the soil covering and any associated surface waters (reservoirs, lakes, rivers and other inland waters over which ownership rights can be exercised).
48.	79	**Non-produced assets other than land**	It will include mineral and energy reserves located on or below the surface of earth including deposits under the sea like oil, natural gas, coal, metallic ores including ferrous, non-ferrous and precious metal ores, non-metallic mineral reserves (including stone quarries, clay and sand pits, chemical and fertilizer mineral deposits, and deposits of salt, quarts, gypsum, natural gem stones, asphalts, bitumen, and peat), water resources, plants that yield both once-only and repeat products over which ownership rights are enforced but for which natural growth or regeneration is not under the direct control, responsibility, and management of any institutional units such as virgin forests and fisheries that are commercially exploitable.
49.	80	**Intangible Assets**	It will include expenditure on copyright, patents, goodwill, intellectual property, etc.
		Object Class VII - Financial Assets	
50.	54	**Investment**	It will include investments made by the Government on purchase of shares and equity, investment in securities, investment in fixed and term deposits, and other investment.
51.	55	**Loans and Advances**	It will include loans and advances given by the Government.
52.	56	**Repayment of borrowings**	It will include repayment of borrowings by the Government.
53.	57	**Subscription**	It will include subscriptions made by the Government of capital nature.
54.	60	**Other Capital Expenditure**	It will include all other capital expenditure which cannot be classified under any of the above capital object head.

(C) Accounting Adjustments

Object Class VIII - Accounting Adjustments			
55.	**43**	**Suspense**	It will include the amount kept under suspense heads for want of complete details for adjustment under final head of account.
56.	**61**	**Depreciation**	It will include depreciation charged on the assets by commercial departments.
57.	**62**	**Reserves**	It will include the provisions of reserves.
58.	**63**	**Inter Account Transfers**	It will be used for transfer of amount from one head to another.
59.	**64**	**Write Off of Losses**	It will include write off of irrecoverable loans, trading losses.
60.	**69**	**Deduct Receipts**	It will include amounts paid from the receipt heads by adjusting as reduction in receipts.
61.	**70**	**Deduct Recoveries**	It will be operated to adjust the overpayments in reduction of expenditure.

Note. – The expenditure on improvement/up gradation of assets, which include rehabilitation, overhaul, retrofitting of assets and lease charges of land, buildings, equipment and other non-financial assets, the ownership of which is transferrable to Government, will be booked under the object head class - Capital expenditure (Assets) against relevant assets.

F.No.2/6/2026-PPD(i)
Government of India
Ministry of Finance
Department of Expenditure
Procurement Policy Division

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709, Chanderlok Building,
Janpath, New Delhi
08.05.2026

OFFICE MEMORANDUM

Subject: Amendment in the General Financial Rules, 2017 (GFR, 2017) – Rule 151 relating to Debarment from bidding.

It has been decided, with the approval of the competent authority, to make the following amendment in GFR, 2017:

Existing Rule	Amended Rule
Rule 151- Debarment from bidding	**Rule 151 – Debarment from bidding**
(i) A bidder shall be debarred if he has been convicted of an offence— (a) Under the Prevention of Corruption Act, 1988; or (b) The Bharatiya Nyaya Sanhita or any other law for the time being in force, for causing any loss of life or property or causing a threat to public health as part of execution of a public procurement contract.	(i) A bidder shall be liable to be debarred if— **(a)** he has been convicted of an offence under: (1) the Prevention of Corruption Act, 1988; or (2) the Bharatiya Nyaya Sanhita or any other law for the time being in force, for causing any loss of life or property or causing a threat to public health as part of execution of a public procurement contract; or (3) the Code on Wages, 2019 or the Code on Social Security, 2020 or the Industrial Relations Code, 2020 or the Occupational Safety, Health and Working Conditions Code, 2020; or **(b)** he has been debarred on more than one occasion by one or more procuring entities, for— (1) failure to pay wages to employees engaged under the contracts; or

Existing Rule	Amended Rule
	(2) failure to remit statutory contributions towards social security, as required under applicable laws, in respect of such employees engaged under the contracts, and, the procuring entity or entities has been required to make payment of such wages or contributions due to default by the bidder. Provided that debarment under this sub-section, insofar as it relates to debarment across all procuring entities, shall take effect upon a decision by the Department of Expenditure (DoE), based on such process as may be prescribed.
(ii) A bidder debarred under sub-section (i) or any successor of the bidder shall not be eligible to participate in a procurement process of any procuring entity for a period not exceeding three years commencing from the date of debarment. Department of Expenditure (DoE) will maintain such list which will also be displayed on the Central Public Procurement Portal.	(ii) A bidder debarred under sub-section (i) or any successor of the bidder shall not be eligible to participate in a procurement process of any procuring entity for a period not exceeding three years commencing from the date of such debarment. DoE shall maintain a list of such debarred bidders which shall also be displayed on GeM.
(iii) A procuring entity may debar a bidder or any of its successors, from participating in any procurement process undertaken by it, for a period not exceeding two years, if it determines that the bidder has breached the code of integrity. The Ministry/Department will maintain such list which will also be displayed on their website.	(iii) A procuring entity may debar a bidder or any of its successors, from participating in any procurement process undertaken by it, for a period not exceeding two years, if it determines that the bidder— **(a)** has breached the code of integrity; or **(b)** has, in respect of employees engaged under the contract— (1) failed to pay wages; or (2) failed to remit statutory contributions towards social security, as required under applicable laws, and the procuring entity has been required to make payment of such wages or

Existing Rule	Amended Rule
	contributions due to default by the bidder. The Ministry/ Department will maintain such list which will also be displayed on their website, and shall report all such cases of debarment to GeM. GeM shall maintain a consolidated database of such debarred firms.
(iv) The bidder shall not be debarred unless such bidder has been given a reasonable opportunity to represent against such debarment.	(iv) The bidder shall not be debarred unless such bidder has been given a reasonable opportunity to represent against such debarment.

2. Further, the provisions of Rule 151 of GFR, 2017, contained in the following paragraphs of the procurement manuals, shall also stand amended in line with the above amendment:

(i) Para 3.7.1 of Manual for Procurement of Goods, Second Edition, 2024.
(ii) Para 3.8.1 of Manual for Procurement of Consultancy Services, Second Edition, 2025.
(iii) Para 3.8.1 of Manual for Procurement of Non-Consultancy Services, 2025.
(iv) Para 8.7.1 of Manual for Procurement of Works, Second Edition, 2025.

Praveen Kujur

(Praveen Kujur) 28/5/26
Under Secretary to the Government of India
Tel: 23733771
Email: praveen.kujur@nic.in

To

Secretaries of all Central Government Ministries/ Departments

F.No.2/6/2026-PPD(ii)
Government of India
Ministry of Finance
Department of Expenditure
Procurement Policy Division

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709, Chanderlok Building,
Janpath, New Delhi
08.05.2026

OFFICE MEMORANDUM

Subject: Guidelines on Debarment of firms from Bidding – amendment reg.

Attention is invited to this Department's OM No. 1/20/2018-PPD dated 02.11.2021 (copy enclosed), vide which guidelines on debarment were issued. In this context, the following amendments have been made in the said guidelines:

Para No.	Amended Provisions
5 b	Firms shall be debarred if it is determined that the bidder has: (i) breached the code of integrity as per Rule 175 of GFR 2017; or (ii) in respect of employees engaged under the contract, failed to— (1) pay wages; or (2) remit statutory contributions towards social security, as required under applicable laws, and the procuring entity has been required to make payment of such wages or contributions due to default by the bidder.
5 h	The Ministry/ Department will maintain a list of debarred firms, which will also be displayed on its website, and shall report all such cases of debarment to GeM. GeM shall maintain a consolidated database of such debarred firms.
11	Where a Ministry/ Department is of the view that business dealings with a particular firm should be banned across all the Ministries/ Departments by debarring the firm from taking part in any bidding procedure floated by the Central Government Ministries/ Departments, the Ministry/ Department concerned, should after obtaining the approval of the Secretary concerned, forward to DoE, a self-contained note setting out all the facts of the case and the justification for the proposed debarment, along with all the relevant papers and documents. DoE will issue the necessary orders after satisfying itself that proposed debarment across all the Ministries/ Departments is in accordance with Rule 151 of GFR,2017. This scrutiny is intended to ensure uniformity of treatment in all cases. Provided that in cases arising out of violations specified under Rule 151(i)(b) of GFR, 2017, the identification and processing of such cases shall be carried out in the manner specified below:

Para No.	Amended Provisions
	a. Where a bidder has been debarred on more than one occasion by one or more procuring entities on grounds specified in Rule 151(i)(b) of GFR, 2017, GeM shall identify such cases and forward the details, along with relevant records, to the Ministry of Labour and Employment. b. Ministry of Labour and Employment shall examine the cases referred by GeM to verify whether the conditions specified under Rule 151(i)(b) of GFR, 2017 are satisfied and whether due process has been followed in the debarment proceedings. Where the Ministry of Labour and Employment is satisfied, it shall recommend the case to DoE for debarment across all Ministries/ Departments. Where it is not satisfied, the case shall be returned to GeM. In such cases, debarment by the concerned Ministry/ Department shall continue, but debarment across all Ministries/ Departments shall not apply. c. DoE shall examine the recommendations received from the Ministry of Labour and Employment and take a decision as deemed fit. Where it is decided to debar a bidder across all Ministries/ Departments, a speaking order shall be issued to that effect. The order of debarment issued by DoE shall be published on GeM portal.

2. All related provisions of Procurement Manuals issued by this Department shall be deemed to be amended accordingly and in case of any inconsistency, these amendments shall prevail.

Praveen Kujur

(Praveen Kujur) 08/6/26
Under Secretary to the Government of India
Tel: 011-23733771
Email: praveen.kujur@nic.in

To:

Secretaries of all Central Government Ministries/ Departments

Secretary/ Department of Public Enterprises with a request to circulate these instructions to all Central Public Sector Enterprises (CPSEs).

No.16(21)/E.Coord/2026
Government of India
Ministry of Finance
Department of Expenditure
(E. Coord Branch)

Hall No.16076, B-Wing,
Kartavya Bhawan-1,
New Delhi-110001
Dated : 27th May, 2026

OFFICE MEMORANDUM

Subject : Instructions for use of staff cars and additional instructions – Reg.

The undersigned is directed to refer to the subject cited above and to say that the Department of Expenditure, Ministry of Finance has issued guidelines on 01.09.2022 regarding the use of Staff Cars in Central Government Offices.

2. In continuation of this Department's OM No.18(23)/E.Coord-2021 dated 01.09.2022 following instructions are for strict compliance to optimise vehicle utilisation and prevent misuse of Government vehicles:

i) An officer, who is already utilizing an entitled car for his/her regular post, shall not be provided with an additional vehicle while holding an additional charge of any post in other Ministry/Department, Attached/Subordinate Offices/ Autonomous Bodies/Public Sector Undertakings etc. Unutilised vehicles should be kept in safe custody.

ii) Central Government officials will not keep at their disposal staff cars belonging to the Government Undertakings or of Quasi Government/Autonomous Organizations/ Public Sector Undertakings except when on tour.

3. This issues with the approval of the Secretary (Expenditure).

(Manoj Kumar Prabhat)
Under Secretary to the Government of India

To,

1. All Ministries/Departments as per standard mailing list.
2. Financial Advisors of all Ministries/Departments.
3. All Private Secretaries to the Union Ministers
4. NIC for placing a copy on the website.
5. Guard File.