

**Details of User Charges levied by Department of Food and Public Distribution New Delhi**

**Annex I**

(Rs. in lakhs)

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
Name of Organisation	Title of service	Purpose of the Service Wether social benefit ,Economic service or General	Whether user chages levied (Y/N)	Total no of(quantum) Services for each category of services	Unit of Measurement of service	Rate of user charges Rs per unit of perunit) levied	Date of Fixation of the rate of the current user charge	Fixation done under which Statue /Rule/Act or order or OM	Total expenditure incurred on delivery of service(servicewise)in the relevant financial year	Total revenue from user charges (service wise) for the year 2016-17	Competent authority to fix the user charges	Period of fixation of user charges if any specified in order etc given in column 10	cost per unit of service	Cost recovery (%)	Reason for partial recovery	Remarks	
1 Indian Grain Storage Management and Research Institute	Training Long term 4 weeks Short term 2 weeks	Social Benefit - Creation of expert Man power	Yes Course fee for Pvt Candidates (Gen. Category)	11 Training Programmes	Per training course	Private general category Rs2500/- Hostel fee @50 per day	03-02-2012	OM no 24-6/2010 S&(SF)/dated 3-2-2012	471.78	1.50	Dy.Commissioner (S&R) DFPPD	N/A	42.89	0.28%	The aim is to develop expert manpower for grain storage and distribution of food grain under TPDS. It is a matter of social benefit hence the charge is less		
2 National Sugar Institute Kanpur	1. Teaching	Social Benefit	Yes	11 Training Programmes	Per Student	0.26	02-02-2016	Academic Council	1304.43	58.40	Academic Council	2017-18	5.90	3.39%	Due to Social service & creating employment opportunity in rural sector		
	2. Consultancy	Social benefit	Yes	309 Consultancies	Per consultancy	Average consultancy charge 0.25	25-08-2015	DFPD OM no G 27031/2/2015 SA dt 25-08-15	1042.44	77.14	Dept. Food and Public Distribution	w.e.f 2015-16	3.37	5.71%	Due to service for development of Sugar and allied industry		
	3. Sale of sugar standards	Social benefit	Yes	2536 standards sold	Per standard	0.02	28-09-2016	Approval of expert committee	262.05	48.65	Expert committee	w.e.f 2015-16	0.10	14.29%	Due social service and consumer protection.		

Name of Organisation: NATIONAL SUGAR INSTITUTE, KANPUR  
Financial Year: 2016-17

Annexure-II  
Rs. in lakhs

Sl. No.	Particulars	Total*	Service 1	Service 2	Service 3	Others
1	Title of service/activity being provided		Teaching	Consultancy	Sale of Sugar Standards etc	
2	Purpose of the service, whether social benefits, economic service or general		Social benefit	Social benefit	Social benefit	
3	Whether user charge is levied (Y/N)		Y	Y	Y	
4	Total number (quantum) of services/activity provided for each category of service/activity		As per Statement A	As per Statement B	As per Statement C	
5	Rate of user charges (Rs./unit)		As per Statement A	As per Statement B	As per Statement C	
6	Unit of measurement of service		No of student Total students 221	Per Consultancy	Per Standard	
7	Date of fixation of the rate of the current user charge		02-02-2016	25-08-2015	28-09-2016	
8	Fixation done under which Statute/Rule/Act order/OM		Approval of Academic Council	DFPD OM no G-27031/2/2015-SA dated 25-08-15	Approval of Expert Committee	
9	Total revenue from user charges (service wise) for the relevant financial year	184.18	58.4	77.14	48.65	
10	Competent authority to fix the user charge		Academic council constituted by DFPP	DFPD	Expert Committee constituted by DFPP	
11	Period of fixation of user charge, if any, specified in order ect. Given in column 5		2017-18	2015-16 & onwards	2015-16 & onwards	
12	Total No. of Employees of department/organization (including out sourced)	196	98	78	20	
13	No. employees associated with delivery of particulars service on roll		73	58	15	
14	No. employees associated with delivery of particulars service out sourced		25	20	5	

15	Revenue expenditure (15(i)+15(ii))	2004.99	1002.48	800.88	201.66	
i	Expenditure relating to Employee Benefits (Salary, Pension, Gratuity etc.) (15(i)a+15(i)b)					
a	Directly associated with the service	578.31	288.66	232.93	56.72	
b	Others Indirect	1354.00	677.48	538.88	137.64	
	<b>Allocation of HQs expense 553: 8 Ratio of man power</b>	72.68	36.34	29.07	7.3	
ii	Others expenditure relating to Operation & Maintenance (Office expenses, Administrative Expenses, Interest and other expenses)					
16(i)	Capital Investment					
a	Net fixed Assets at the beginning of the year	9137.00				
b	Net fixed Assets at the closing of the year	9339.00				
16(ii)	Depreciation/Amortized expenditure (for the year)(5:4:1)	603.90	301.95	241.56	60.39	
17	Total Cost (15+16(ii))	2608.89	1304.43	1042.44	262.05	
18a	Rate of Return (%) 8.5%		8.50%	8.50%	8.50%	
18b	Return of Capital Investment (18 a X average of 16(i) a and b)	785.23	392.61	314.10	78.52	
19	Cost per unit of service (17/4)		5.90	3.37	0.10	
20	Return per unit of service		1.78	1.01	0.03	
21	Cost+Return per unit of Service (19+20)		7.68	4.38	0.14	
22	% of cost recovery (5/21*100)		3.39%	5.71%	14.29%	
23	Extent of recovery which the department/organisation intends to recover (%)					
24	Reasons for partial recovery (specified in column no 23)					
25	Whether the cost of collection is higher that user charges collected per unit (Y/N)		Y	Y	Y	
26	Investments (if any) (by Autonomous Bodies)					
	(i) FDRs with Banks/other institutions					
	(ii) Mutual Funds/Stocks etc.					
	(iii) Others (please specify)					
27	Any other information which the department /organisation considers to be relevant for determination of user charges					
	* Total expenditure under each head (as per DDG/Income Expenditure (Abs) for the relevant financial year					

Note: 1. Above expenditure should be as per detailed Demands for Grants for the relevant financial year

2. Citizen charter of the department/organisation

3. The above date need to be furnished in MS Excel format

4. Amount of abnormal expenditure like overtime etc. included in column number 15 may be separately provided

5. In case any midyear revision in the service being provided and/or rate of user charges, the relevant information may be furnished.

National Sugar Institute, Kanpur User Charges Teaching courses details						Statement A			
Details of Training programme	Estimated capacity No of courses in a year	No courses conducted in 2016-17	Total capacity of students	Total no of students during 2016-17		Tuition fee Per course  (in Rs.)	Exam fee and other fees (except those refundable)  (in Rs.)	Average Hostel fee per course  (in Rs.)	Total usercharges  Rs. in lakhs
1. Fellow ship	3	3		3	Category				
					General	9600	4650	5900	
					SC/ST	6000	4650	5900	
					Foreignnationals				
					Total	15600	9300	11800	
2. Diploma Course	3	3	125	125					
					General	9600	4650	5900	
					SC/ST	6000	4650	5900	
					Foreignnationals	38400	4650	5900	
					Total	54000	13950	17700	26.65
3. Certificate course	5	5	120	93					
					General	9600	4650	5900	
					SC/ST	6000	4650	5900	
					Foreignnationals				
					Total	15600	9300	11800	18.74
Total	11	11	245	221					45.39
Sale of Prospectus									0.36
Entrance Exam Fees									7
Yearly fees of Second year, Third year students & those under taking project work etc.									5.65
									58.4

**Total No of students**

221

**Average user charges**

0.26

Rs in lakhs

<b>Consultancy service National Sugar Institute, Kanpur Statement B</b>					
	Consultancy charges		In RS	No of consultancy undertaken	user chrges collected
1	1. Advisory charges per day			(mandays)	
		Director	15000	10	1.5
		Prof level	12500	95	11.87
		Asst Prof level	9000	62	5.58
		Jr. Tech Officer	7500	32	2.4
		Asst Level	5000	46	2.3
2	Advisory charges through foreign visit & training programme as approval of DFPD			3	14.46
					<b>38.11</b>
3	Consultancy charges (Package)			No of consultancy undertaken	user chrges collected
	1 Performance Evaluation			4	3
	2 General Check up			16	12.5
	3 Technical Appraisal			8	6
	4 Comprehensive Survey			6	7.5
	5 Detailed Project Report			3	6
	6				
	7				
	8				
	9				
	10				<b>35</b>
				No of units undertaken	User charges
4	Analysis and Calibration charges			23	3.56
5	Drawing and design			1	0.47
					<b>4.03</b>
				<b>G.Total</b>	<b>77.14</b>
	<b>Total consultancy undertaken</b>			<b>309</b>	
	<b>Average consultancy charges</b>				<b>0.25</b>

**DETAILS OF REVENUE GENERATED FROM  
BUREAU OF SUGAR STANDARDS ETC. AT N.S.I., KANPUR**

<b>STATEMENT - C</b>				
<b>SN SUGAR STANDARDS &amp; OTHER ITEMS SOLD FROM BSS</b>				
(Rs. in Lakhs)				
<b>PARTICULARS OF ITEMS SOLD &amp; TAX COLLECTED / DEPOSITED FROM BSS, NSI, Kanpur</b>				
PARTICULARS	Each Costs	No. of Items sold	Total Cost	USER CHARGES collected
1 Sugar Standards Sold	@1200	1672	20.06	
2 Packing Cases Sold	@300	212	0.63	
3 Empty Bottles Sold	@175	317	0.56	
4 Velvet Corks Sold	@50	335	0.17	
5 Tax collected/Deposited			2.94	
6 TOTAL Revenue from BSS			24.36	24.36
Misc receipts				24.29
Total		2536		48.65
Average sale of a standard			48.65/2536	0.02

Note: Miscellaneous receipts of Rs. 24.29 include sale of scrap & unserviceable items, sale of sugar from Experimental Sugar Factory, Sale of agricultural produce from Institute farm etc. which are sold after tender as per GFR.

**Say Rupees Twenty Four Lakhs & Thirty Six Thousands only**

*[Handwritten Signature]*  
1.16.11

## Format of Cost Sheet for determination of User Charges-

Ministry/Department: Ministry of Consumer Affairs Food &amp; Public Distribution, Department of Food &amp; Public

Name of Organisation: NATIONAL SUGAR INSTITUTE, KANPUR

Financial Year: 2016-17

Rs. in lakh

Sl. No.	Expenditure	Total \$	Service-1 Teaching	Service-2 Consultancy	Service-3 Sale of Sugar Standards etc.	Others
			1	2	3	5
1	Manpower engaged (Total and Service wise)	196	98	78	20	
2	Service wise estimated capacity (if any)		Fellow shipcourse 3 DiplomaCourse 3 Certificate course 5	NA	NA	
3 i)	No. of Service rendered (Service wise)		Fellow shipcourse 3 DiplomaCourse 3 Certificate course 5	Consultancy (Statement B)	Sale of Sugar Standards etc. (Statement C)	
3 ii)	Unit of Measurement of service		Per student	Per Consultancy	Per Standard	
4	REVENUE EXPENDITURE (DIRECT)*	2004.99	1002.48	800.88	201.66	
4a	Training					
4b	Establishment					
(i)	Salaries	330.88	165.44	132.35	33.09	
(ii)	Wages	18.59	9.3	7.44	1.85	
(iii)	Over Time Allowance *****					
(iv)	Any other abnormal expenditure *****					
(v)	Medical Treatment	12.00	6.00	5.00	1.00	
(vi)	Domestic Travel Expenses	9.00	4.00	4.00	1.00	
(vii)	Office Expenses	64.00	32.00	26.00	6.00	
(viii)	Rent, Rates & Taxes	13.00	7.00	5.00	1.00	
(ix)	Supplies & Materials	12.00	6.00	5.00	1.00	
(x)	Repairs & Maintenance					
(xi)	Advertisement and Publicity	7.00	3.00	3.00	1.00	
(xii)	Minor Work	44.00	22.00	18.00	4.00	
(xiii)	Scholarship & Stipend	1.00	0.50	0.40	0.10	
(xiv)	Infroamtion Technology Office Expenses	2.00	1.00	0.80	0.20	
(xv)	Information Technology Professional Service	1.00	0.50	0.40	0.10	
(xvi)	Information Technology Other Charges					
(xvii)	Other Revenue Expenditure ( Pls. Specify) foreign Travel, Books & Publication etc..	63.84	31.92	25.54	6.38	
	<b>SUB-TOTAL- REVENUE EXPENDITURE (DIRECT)</b>	<b>578.31</b>	<b>288.66</b>	<b>232.93</b>	<b>56.72</b>	
5	REVENUE EXPENDITURE (INDIRECT)*					
5a	Training					
5b	Establishment					
(i)	Salaries	772.00	386.00	309.00	77.00	

(ii)	Wages	43.00	22.00	17.00	4.00
(iii)	Over Time Allowance *****	3.00	1.50	1.20	0.30
(iv)	Any other abnormal expenditure *****				
(v)	Medical Treatment	27.00	14.00	10.00	3.00
(vi)	Domestic Travel Expenses	21.00	10.00	8.00	3.00
(vii)	Office Expenses	150.00	75.00	60.00	15.00
(viii)	Rent, Rates & Taxes	31.00	15.00	12.00	4.00
(ix)	Supplies & Materials	28.00	14.00	11.00	3.00
(x)	Repairs & Maintenance				
(xi)	Advertisement and Publicity	15.00	8.00	6.00	1.00
(xii)	Minor Work	104.00	52.00	41.00	11.00
(xiii)	Scholarship & Stipend	3.00	1.50	1.00	0.50
(xiv)	Infroamtion Technology Office Expenses	5.00	2.50	2.00	0.50
(xv)	Information Technology Professional Service	3.00	1.50	1.10	0.40
(xvi)	Information Technology Other Charges				
(xvii)	Other Revenue Expenditure (Pls. Specify) foreign Travel, Books & Publication etc.,	149.00	74.48	59.58	14.94
	<b>SUB-TOTAL- REVENUE EXPENDITURE</b>	<b>1354.00</b>	<b>677.48</b>	<b>538.88</b>	<b>137.64</b>
	<b>Allocation of HQ expense 553:8 Ratio of man power</b>	<b>72.68</b>	<b>36.34</b>	<b>29.07</b>	<b>7.30</b>
6	Total Revenue Expenditure- O&M- (Direct+Indirect)	<b>2004.99</b>	<b>1002.48</b>	<b>800.88</b>	<b>201.66</b>
7	Service Specific Capital Investment (Depreciation/ Amortized amount) for the year ***				
(i)	Machinery and Equipment				
(ii)	Major Civil Work				
(iii)	Other Capital Investment (Pls. Specify)				
	Total Service Specific Capital Investment (Depreciation				
8	Common Capital Investment	9339			
	(Depreciation Amortized amount) for the year ****	603.9	301.95	241.56	60.39
(i)	Machinery and Equipment				
(ii)	Major Civil Work				
(iii)	Other Capital Expenditure (Pls. Specify)				
	Total Common Capital Investment (Depreciation Amortized amount)	603.9	301.95	241.56	60.39
9	Total Service Wise (6+7+8)	2608.89	1304.43	1042.44	262.05
10	Per unit Service Cost ( Service wise Total cost/No. of services rendered)		5.90	3.37	0.10
11	Capital Investment				
(i)	Net Fixed Assets at the beginning of the year	9137			



(ii)	Net Fixed Assets at the closing of the year	9339				
(iii)	Net Fixed Assets Average $\{(11(i)+11(ii))/2\}$	9238				
12	Rate of Return (%)	8.5				
13	Return on Net Fixed Assets Average	785.23	392.61	314.1	78.52	
14	Price per unit service (10+13)		7.68	4.38	0.14	

**Notes:**

Above list of head of expenditure is not exhaustive

Cost Sheet should be prepared on the basis of expenditure for the relevant financial year as per DDG of the concerned Ministry/Department

\$ Total expenditure under each head ( as per DDG) for the relevant financial year

\*As per actual direct expenditure for each category of service.

\*\* Indirect revenue expenditure includes secretariat expenditure of the concerned Ministry/Department. To be apportioned to various services on rational basis e.g. in th ratio of Direct Manpower.

\*\*\* Amortized amonut for each category of capital assests need to be determined on the basis of economic life of each asset and to be allocated as per actual amortization under each catetory of service.

\*\*\*\*Amortized amount for each category of capital assets need to be determined on the basis of economic life of each asset to be approtioned on rational basis e.g. in the ration of Diret Manpower.

\*\*\*\* Any abnormal expenditure or other non-recurring expenditure arising due to unusual or unexpected occurrence of events of abnormal type such as abnormal scarap and wastages, overtime payments, VRS payment, retrechment compensation etc. should not be included in revenue expenditure.

Name of the Organisation: Indian Grain Storage Management and Research Institute		
Financial Year: 2016-17		
Sl. No.	Particulars	Services
1	Title of the service/activity being provided	Long term(4 weeks)and short term (2 weeks) training program on Scientific storage of foograins
2	Purpose of the service, whether social benefit, economic service or general	Social benefit: to develop expert man power to central/state govt. agencies for TPDS
3	Whether service charge is levied (Y/N)	Yes, course fee only for private general category candidates and hostel fee for trainees and other government officials
4	Total No. (Quantum) of services / activity provided for each category of service/activity	5 (long term),6(short term) training courses <b>Total =11</b>
5	Rate of user charges (Rs. Per unit)	course fee for Govt. employees: NIL, Pvt. Candidate (Gen. Cat): Rs. 2500/-, Student (SC/ST): NIL, Students (Others): Rs. 2500/- Hostel rent=50/day for trainees and for on-duty guest 50/day and 150/day for Non A/C and A/C rooms respectively.
6	Unit of measurement of service	Per Training course
7	Date of fixation of the rate of the current user charges	03.02.2012
8	Fixation done under which Statute/Rule/Act/Order/OM	M/o. C.A., Food & PD. Order No. 24-6/2010-S&I(SF) dated 03.02.2012
9	Total revenue from user charges (service wise) for the relevent financial year	Rs. 2500/- as course fee and Rs. 148300 as hostel rent <b>Total=Rs.150800</b> during 2016-17
10	Competant authority to fix user charge	The Deputy Commissioner (S&R), M/o. C.A., Food & PD., D/o. Food & PD.
11	Period of fixation of user charges, if any, specified in order etc. given in column 5	No Time limit mentioned
12	Total No. of employees of Dept./Organisation (including outsourced)	38
13	No. of employees associated with delivery of particular service - on roll	No particular employee for this specified job, however 12 persons put in their participation as part of their duty other than R&D works
14	No. of employees associated with delivery of particular service - out sourced	Nil
15	<b>Revenue expenditure [15(i) + 15(ii)]</b>	<b>400.98</b>
	i. Expenditure relating to employee benefits (salary, pension, gratuity, etc.) [15(i)a+15(i)b]	
	a. directly associated with service	24.51
	b. Others	303.79
	<b>Allocation of HQ Expense 553:8 Ratio of man power</b>	<b>72.68</b>
	ii. Other expenditure relationg to operation and maintenance (office expenses, admin. expenses, interest and other expenses)	

16	i. Capital investment	
	a. Net fixed assets at the beginning of the year	957.00
	b. Net fixed assets at the closing of the year	957.00
16	ii. Depreciation / amortized capital expenditure (for the year)@10% p.a EXCLUDING LAND	70.80
17	<b>Total costs [15+16(ii)]</b>	<b>471.78</b>
18	a. Rate of return (%)	8.50%
18	b. Return on capital investment [18a * Avg. of 16(i)a and b]	81.35
19	Cost per unit of service (17/4)	42.89
20	Return per unit of service	7.40
21	<b>Cost + Return per unit of service (19+20)</b>	<b>50.29</b>
22	% of cost recovery	0.28%
23	Extent of recovery which the Dept./Organisation intends to recover(%)	NA, as the aim is social benefit
24	Reasons for partial recovery (specified in column no. 23)	The aim is to develop expert man power for TPDS in storage agencies which is a social cause
25	Whether the cost of collection is higher than user charges collected per unit (Y/N)	NA
26	Investments (if any) (by autonomous bodies)	NA
	i. FDR's with banks / other Institutions	
	ii. Mutual Funds / stocks etc.	
	iii. Others (please specify)	
27	Any other information which the Dept./Organisation consider to be relevant for determination of user charges	NA

Name of Organization: Indian Grain Storage Management &amp; Reserch Institute, Hapur

Financial Year: 2016-17

(Rs.In Lakh)

S.	Expenditure	Training Courses	Service-2	Service-2	Service-4	other
		1	2	3	4	5
1	Manpower engaged (Total and Service wise)	38.0				
2	Service wise estimated capacity (if any)	-				
3 i)	No. of Service rendered service wise)	11				
3 II)	Unit off measurement of Service	Per Training Course				
4	Revenue Expenditure (Direct)*					
4a	Training					
4 b	Establishment					
(i)	Salaries	19.86				
(ii)	Wages	-				
(iii)	Over Time Allowance *****	-				
(iv)	Any other abnormal Expenditure *****	-				
(v)	Medical Treatment	0.20				
(vi)	Domestic Travel Expenses	0.80				
(vii)	Office Expenses	3.65				
(viii)	Rent, Rates & Taxes	-				
(ix)	Supplies & Material	-				
(x)	Repairs & Maintenance	-				
(xi)	Advertisementt and Publicity	-				
(xii)	Minor Works	-				
(xiii)	Scholarship & Stiped					
(xiv)	Information Technology - Office Expenses					
(xv)	Information Technology - Professional Service					
(xvi)	information Technology - Other Charges					
(xvii)	Other Revenue Expenditure (Pls. Specify)					
	<b>Sub Total Revenue Expenditure (Direct)</b>	24.51				
5	<b>REVENUE EXPENDITURE (INDIRECT)**</b>					
5 a	Trainingg					
5 b	Establishmen					
(i)	Salaries	231.70				
(ii)	Wages	5.80				
(iii)	Over Time Allowance *****	0.21				
(iv)	Provision for pension and Gratuity					
(v)	Medical Treatment	1.83				
(vi)	Domestic Travel Expenses	6.83				
(vii)	Office Expenses	31.40				
(viii)	Rent, Rates & Taxes	2.08				
(ix)	Supplies & Material	0.88				
(x)	Repairs & Maintenance	21.85				
(xi)	Advertisement and Publicity	0.02				
(xii)	Minor Works	-				
(xiii)	Scholarship & Stiped	-				
(xiv)	Information Technology - Office Expenses	1.19				
(xv)	Information Technology - Professional Service	0.00				

(xvi)	information Technology - Other Charges	-				
(xvii)	Other Revenue Expenditure (Pls. Specify)	-				
	<b>Sub-Total- Revenue Expenditure (Indirect)</b>	<b>303.79</b>				
	<b>HQ expense share 553:8 Ratio of man power</b>	<b>72.68</b>				
<b>6</b>	<b>Total Revenue Expenditure (Indirect)</b>	<b>376.47</b>				
<b>7</b>	<b>Service Specific Capital Investment (Depreciation /Amortized amount) for the year***</b>					
(i)	Machinery and Equipments					
(ii)	Major Civil Works					
(iii)	Other Capital Investment (Pls. Specify)					
	<b>Total - Service Specific Capital Investment (Depreciation/Amortized Amount)</b>					
<b>8</b>	<b>Common Capital Investment (Depreciation/ Amortized Amount) for the year****</b>	<b>957.00</b>				
(i)	Machinery and Equipments					
(ii)	Major Civil Works					
(iii)	Other Capital Investment (Pls. Specify)					
	<b>Total- Common Capital Investmentt (Depreciation/Amortized amount)</b>	<b>70.80</b>				
<b>9</b>	<b>Total Service Wise Cost (6+7+8)</b>	<b>471.78</b>				
<b>10</b>	<b>Per unit Serice Cost (Service-wise Total cost/no. of services rendred)</b>	<b>42.89</b>				
<b>11</b>	<b>Capital investment</b>					
(i)	Net Fixed Assessts at the beginning of the year	957.00				
(ii)	Net Fixed Assessts at the closing of the year	957.00				
(iii)	Net Fixed Assets Average {(11(i) + 11 (ii)}/2	957				
<b>12</b>	<b>Rate of Return (%)</b>	<b>8.5</b>				
<b>13</b>	<b>Return on Net Fixed Assets Average</b>	<b>81.35</b>				
<b>14</b>	<b>Price per unit of service (10+13)</b>	<b>50.29</b>				

**Notes:**

Above list off heads of expenditure is not exhaustive.

Cost Sheet Should be preparad on the basis of expenditure for the relevant financial year as per DDG of the concerned Ministry /Department.

\$ Total expenditure under each head (as per DDG ) for the relevant financial year

\* As per actual direct expenditure for each category of service.

\*\* Indirect revenue expendiure includes secretarial expenditure of the concerned Ministry/Department. To be apportioned to various servies on rational basis e.g. in the ration of Direct Manpower.

\*\*\* Amortized amount for each category of capital assets need to be detrmind on the basis of economic life of each asset and to be allocated as per actual amortization under each category of service.

\*\*\*\* Amortized amount for each category of capital assets need to be determined on the basis of economic life of each asset and to be apportioned on rational basis e.g. in the ration of Direct Manpower.

\*\*\*\*\* Any abnormal expenditure or other non-recurring expenditure arising due to unusual or unexpected occurrence of events of abnorral type such as abnormal scrap and wastages, overtime payments, VRS payment, retrenchment compensation etc. should not included in revenue expenditure.