

31/10/2025  
at 7:40pm

No. 01(01)/PFC-II/2025 (Pt.)  
Government of India  
Ministry of Finance  
Department of Expenditure  
Public Finance Central - I

Kartavya Bhawan-1, New Delhi  
31<sup>st</sup> October, 2025

**OFFICE MEMORANDUM**

**Subject: Appraisal and Approval of Schemes ending on 31st March 2026 and to be continued during the XVI<sup>th</sup> Finance Commission Cycle – Additional Information to be submitted with EFC Memorandum- reg.**

This is in continuation to this Department's OM of even number dated 06.06.2025 with regard to Guidelines for Appraisal and Approval of Schemes ending on 31st March 2026 and to be continued during the XVI<sup>th</sup> Finance Commission Cycle.

While submitting EFC Memorandum, for continuation of Schemes, in the format prescribed vide Annexure IV-A of the DoE's OM dated 05.08.2016, the Ministries/Departments are required to submit **additional information** as specified in the Annexure to this OM, for appraisal of the Schemes proposed to be continued in XVI<sup>th</sup> Finance Commission Cycle.

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

**URGENT**

AS(VJ)  
JS(PC)

Hema Jaiswal  
31/10/2025

(Hema Jaiswal)  
Deputy Director General (PFC-I & Policy)  
email: hema.jais@nic.in

To,

All the Secretaries to the Government of India  
All the Financial Advisers to the Government of India

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URGENT

## **Annexure**

1. Rationale for continuation of the Scheme in the XVI FC Cycle.
2. With reference to para 1.7 of Annexure IVA to OM dated 5.8.2016, in addition to the main findings of the Third-Party Evaluation of the existing Scheme, the comments of the Ministry/Department on each of the findings should be provided.  
(A copy of the Third-Party Evaluation shall also be attached)
3. Scheme Components:
  - a) Details of components in the existing scheme being dropped, merged or rationalised.
  - b) Details of Components in the existing Scheme being modified with details of modification and justification for the same.
  - c) Details of new Components in the proposed Scheme and justification for the same.
4. Year-wise outlay for the proposed Scheme

| 2026-27 | 2027-28 | 2028-29 | 2029-30 | 2030-31 | Total |
|---------|---------|---------|---------|---------|-------|
|         |         |         |         |         |       |

5. Actual Expenditure (AE) of the existing scheme in last 4 years:

| Year    | Amount |
|---------|--------|
| 2021-22 |        |
| 2022-23 |        |
| 2023-24 |        |
| 2024-25 |        |

- a) Eligible Outlay as per Guidelines of DoE dated 6.6.2025:  
$$\{(AE \text{ of } 2021-22 + 2022-23 + 2023-24 + AE \text{ or RE of } 2024-25)/4\} \times 5.5$$
- b) Whether proposed outlay is within the eligible outlay (Yes/No)?



c) If No, reasons for excess outlay proposed.

6. In case of Centrally Sponsored Schemes, the Fund Sharing Ratio between the Centre and the States.

| Sl. No. | Name of the Component of Expenditure | Fund Sharing Ratio |
|---------|--------------------------------------|--------------------|
|         |                                      |                    |

*(Normally all components of a CSS should have uniform fund sharing ratio, unless there are compelling reasons for different ratio)*

7. If the Components have different Fund Sharing Ratio between the Centre and the States, the details and justification for the same.
8. Any changes in the cost norms in the proposed Scheme vis-à-vis the existing scheme along with justification.
9. Every Central Scheme has a sunset clause. Description of the proposed interventions to fulfil this sunset clause.
10. With reference to para 7.2 of Annexure IVA to OM dated 5.8.2016, details of posts created for the Existing Scheme (Regular/Contractual separately) and the number of persons engaged against them with annual financial implications. Any additional posts proposed to be created with annual financial implication.
11. The following Diagrams/Flow Charts are to be provided:
- Diagrammatic representation of Scheme Implementation structure from Government of India to the lowest implementation level in the field.
  - Diagrammatic representation of Competent Authority/all Entities involved in flow of funds from CFI to the targeted beneficiary.

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