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GOVERNMENT OF INDIA



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भाग IV PART IV

राष्ट्रीय राजधानी राज्य क्षेत्र दिल्ली सरकार
GOVERNMENT OF THE NATIONAL CAPITAL TERRITORY OF DELHI

FINANCE DEPARTMENT

(Public Finance Cell)

CORRIGENDUM

Delhi, the 24th August, 2026

No. F. FIN-PF/2/2026-PF-FD/345812/Dirsrd/239.— In this department Notification No. F.FIN-PF/2/2026-PF-FD/345812/209 dated 29/07/2026 regarding Scheme for Constitution and Administration of the Consolidated Sinking Fund of Government of National Capital Territory of Delhi, the complete and corrected English version may be read as:

The Lt. Governor of Government of NCT of Delhi is pleased to constitute the following scheme to be known as the Scheme for Constitution and Administration of the Consolidated Sinking Fund of Government of National Capital Territory of Delhi.

**Scheme for Constitution and Administration of the
Consolidated Sinking Fund of Government of National Capital Territory of Delhi**

Title of the Scheme	1	The Scheme shall be called 'Consolidated Sinking Fund (hereinafter referred to as 'the Fund') Scheme' of the Government of National Capital Territory of Delhi (hereinafter referred to as 'the Government').
Constitution of the Fund	2	The Fund will be constituted by the Government of National Capital Territory of Delhi for redeeming its outstanding liabilities.
Objective of the Scheme	3	The Fund is to be utilized as an Amortization Fund for redemption of the outstanding liabilities of the Government commencing from the financial year 2026-27.
Commencement of the Operation of the Scheme	4	The Fund shall come into force with effect from the date of the notification. The Operation of the Scheme is as under: (a) The Fund shall substitute the existing fund mentioned under the extant CSF scheme adopted by the Government. (b) The outstanding balances of the existing fund under the extant CSF Scheme as at end-March-2026 shall be transferred to the Fund. (c) 50 per cent of the outstanding corpus held in the CSF as on March 31 of the second preceding financial year, or the amount of redemption falling due during the financial year (April – March), whichever is less, should be reckoned for arriving at the maximum eligible limit for withdrawal from the CSF during the year. (d) The Fund shall not be utilized for any purpose other than redemption of the outstanding liabilities of the Government. (e) The State Government can avail of short-term accommodation under Special Drawing Facility (SDF) from Reserve Bank of India (hereinafter referred to as 'the Bank') against the collateral of investment made in CSF for meeting temporary cashflow mismatches, subject to the terms and conditions as fixed by the Bank from time to time. (f) The outstanding liabilities is defined to comprise both internal debt and public account liabilities of the Government
Contributions to the Fund	5	The Government should make conscious efforts towards building up the CSF corpus to five per cent of the outstanding liabilities within a span of five years. There is no ceiling on such contributions to the Fund in terms of number of times of making contributions in a year. It is open to the Government to invest in the Fund from the General Revenue at any time or from other sources such as disinvestment proceeds, at its discretion. The Government shall not fund its contribution to the Fund out of borrowings from the Reserve Bank.
Relationship of the Fund with General Revenues	6	The corpus of the Fund comprising the periodic contributions as well as the income accruing to the Fund shall be kept outside the General Revenue of the Government. The Fund shall be utilized in the manner prescribed in this Scheme.

Administration of the Fund	7	The Fund shall be administered by Central Accounts Section of the Bank at Nagpur, (subject to such directions / instructions as the Government may issue from time to time).
Investment of the corpus of the Fund	8	The accretions to the Fund shall be invested in Government of India (GoI) dated Securities, Special Securities of GoI, Treasury Bills and State Government securities of other States of such maturities as the Bank may determine from time to time in consultation with the Government.

Explanation

	(a)	The accretions to the Fund shall include the periodic contributions and the income accruing to the Fund from investment thereof.
	(b)	The Bank will make available the securities for investment by acquiring the securities from the secondary market, without loading any charge other than that indicated in paragraph 10.
Account Transactions	9 (a)	The Bank would arrange to raise a debit to the account of the Government maintained with it as per the advice of the Government.
	(b)	The contributions to the Fund shall be invested by the Bank in Government Securities as indicated in paragraph 8 in multiples of Rs.10,000/-.
	(c)	The periodic accretion to the Fund by way of interest income shall be reinvested by the Bank in a similar manner, in multiples of Rs.10,000/-.
	(d)	The investments held in the Fund and maturing during currency of the scheme shall be reinvested in accordance with paragraph 8.
	(e)	No withdrawals will be allowed from the Fund until completion of five years from the date of constitution of the fund.

Explanation

- (a) Withdrawals may be allowed starting from the next financial year on completion of five years from the date of constitution of the fund.
- (b) The debit to Government on account of the periodic installments will be accounted under the major head **8222 Sinking Funds; Sub Major Head – 01 Appropriation for reduction of avoidance of debt; Minor Head – 101 Sinking Funds**. On the maturity of the loan, the balance outstanding under the head **8222 Sinking Funds; Sub Major Head – 01 Appropriation for reduction of avoidance of debt; Minor Head – 101 Sinking Funds** will be credited to the head 8680-00-101 Ledger Balance Adjustment Account.
- (c) The Bank shall scroll to the Government the debit on account of investment less the incidental charges in the usual course. However, in order to ensure that the investment transactions of the Fund do not get mixed up with other transactions, these will be indicated distinctly in separate scrolls.
- (d) The Bank shall arrange to collect interest on the investments and credit the same to the Fund on the due dates.
- (e) On the maturity of the securities, the Bank shall arrange to

		redeem the securities. In case of premature disinvestment to meet the liability on account of the claims to be paid, the Bank will decide on the securities to be liquidated and sell the securities at the ruling price and credit the amount realized, less incidental charges, to the Fund. If these securities are in loss, Bank may in consultation with the Government decide on the securities to be liquidated. As in the case of debit scrolls, the Bank shall use separate scrolls for the receipts.
	(f)	The provision for expenditure on account of the periodic contributions shall be made in the Budget of the Government under the relevant head. The extent of expenditure to be financed from the Fund shall be withdrawn from the Fund by the disposal of the investment.
	(g)	The Bank shall open a Current Account and Subsidiary General Ledger Account in the name of the Fund and furnish to the Government as at the end of September and March each year, a statement showing the details of investments.
Service charges for administration of the Fund	10	The Government shall pay to the Bank a commission at the rate of 1/8 per cent of one per cent on the turnover of the Fund or at the rate to be mutually decided from time to time.
Accounts and Audit	11	The accounts of the Fund and the investments shall be maintained by the Chief Controller of Accounts / Principal Accounts Office of the State in the normal course. The Bank will maintain subsidiary accounts in such manner and details as may be considered by the Government in consultation with the Chief Controller of Accounts / Principal Accounts Office.
Savings	12	The Government shall issue instructions relating to the provisions of the Scheme as may be considered from time to time to enable smooth functioning of the scheme. In case of any difficulty in the operation of any provision of Scheme, the Government may, if satisfied, relax the provisions.

By Order and in the Name of the Lt. Governor of
the National Capital Territory of Delhi,

SANTOSH D. VAIDYA, PR. Secy. (Finance)