

**Puratatva Bhawan,**  
**GPO Complex,**  
**INA, New Delhi.**  
**1<sup>st</sup> August, 2018**

**GUIDELINES ON SCHEME FOR FINANCIAL ASSISTANCE UNDER**  
**'SEVA BHOJ YOJNA'**

**1. TITLE**

The scheme shall be known as '**SEVA BHOJ YOJNA**'. The Scheme shall be applicable within the territorial jurisdiction of India. The Scheme will remain open from 1<sup>st</sup> to 15<sup>th</sup> of every month. Thereafter, the scrutiny of the applications received will be carried out by duly constituted committee on monthly basis.

**2. OBJECTIVE**

Under the Scheme of 'Seva Bhoj Yojna' Central Goods and Services Tax (CGST) and Central Government's share of Integrated Goods and Services Tax (IGST) paid on purchase of specific raw food items by **Charitable/Religious Institutions** for distributing **free food** to public shall be reimbursed as Financial Assistance by the Government of India.

**3. SCOPE**

This is a Central Sector Scheme for providing reimbursement of CGST and Central Government's share of IGST paid by **charitable/religious institutions** on purchase of specific raw food items for serving free food to public / devotees. The scheme shall be applicable only to such institutions which are eligible under the Scheme.

**4. TYPE OF ACTIVITIES SUPPORTED UNDER THE SCHEME:**

Free 'prasad' or free food or free 'langar' / 'bhandara' (community kitchen) offered by **charitable/religious institutions** like Gurudwara, Temples, Dharmik Ashram, Mosques, Dargah, Church, Math, Monasteries etc. Financial Assistance will be provided on First-cum-First Serve basis of registration linked to fund available for the purpose in a Financial Year.

**5. QUANTUM OF ASSISTANCE:**

Financial Assistance in the form of reimbursement shall be provided where the institution has already paid GST on all or any of the raw food items listed below:

- i) Ghee
- ii) Edible oil
- iii) Sugar / Burra / Jaggery

- iv) Rice
- v) Atta / Maida / Rava /Flour
- vi) Pulses

The total amount of CGST and Central Government's share of IGST that would be reimbursed on purchases in the Financial Year 2019-20 will be capped at a maximum of 10% of the current financial year i.e. 2018-19.

## 6. CRITERIA FOR FINANCIAL ASSISTANCE

- i) A Public Trust or society or body corporate, or organisation or institution covered under the provisions of section 10 (23BBA) of the Income Tax Act, 1961 (as amended from time to time) or registered under the provisions of section 12AA of the Income Tax Act, 1961, for **charitable/religious** purposes, or a company formed and registered under the provisions of section 8 of the Companies Act, 2013 or section 25 of the Companies Act, 1956, as the case may be, for **charitable/ religious** purposes, or a Public Trust registered as such for **charitable/religious** purposes under any Law for the time being in force, or a society registered under the Societies Registration Act, 1860, for **charitable/religious** purposes.
- ii) The applicant Public Trust or society or body corporate, or organisation or institution, as the case may be, must be involved in **charitable/religious** activities by way of free and philanthropic distribution of food/prasad/langar(Community Kitchen)/ bhandara free of cost and without discrimination through the modus of public, **charitable/religious** trusts or endowments including maths, temples, gurdwaras, wakfs, churches, synagogues, agiaries or other places of public religious worship.
- iii) The institutions/organizations should have been in existence for preceding three years before applying for assistance.
- iv) Only those institutions would be eligible for financial assistance which have been distributing free food, langar and prasad to public for at-least past three years on the day of application. For this purpose, entities shall furnish a self- certificate.
- v) Financial Assistance under the scheme shall be given only to those institutions which are not in receipt any Financial Assistance from the Central/State Government for the purpose of distributing free food: self- certificate
- vi) The institutions shall serve free food to at least 5000 people in a calendar month.
- vii) The Institution/Organization blacklisted under the provisions of Foreign Contribution Regulation Act (FCRA) or under the provisions of any Act/Rules of the Central/State

Government shall not be eligible for Financial Assistance under the Scheme.

## 7. PROCEDURE FOR ENROLMENT

There shall be one time enrolment for eligible **Charitable/Religious Institutions** who apply under 'Seva Bhoj Yojna Scheme'. The Ministry of Culture will enrol eligible **Charitable/Religious Institutions** for a time period ending with Finance Commission period i.e. till 31.3.2020 and subsequently the enrolment may be reviewed/renewed by the Ministry, subject to the performance evaluation of the institutions.

**Charitable/Religious Institutions** shall first register with Darpan Portal of NITI Aayog and get Unique ID generated by Darpan Portal (if not already obtained). Thereafter, the institution shall enrol itself in CSMS Portal on the Ministry of Culture's website [www.indiaculture.nic.in](http://www.indiaculture.nic.in) in a prescribed format. Thereafter, the **Charitable/Religious Institution** shall apply "online" in the prescribed application form and upload required documents as listed below in CSMS Portal of Ministry of Culture's website [www.indiaculture.nic.in](http://www.indiaculture.nic.in):-

- (i) Copy of the valid Registration Certificate as per the provision contained in Para 6 (i) and (ii).
- (ii) Copy of Memorandum of Association/Article of Association/Charter of Activities of the organisation.
- (iii) Copies of Audited Accounts for the last three years.
- (iv) Copies of Annual Report, if any, for last three years.
- (v) List of Office bearers/Governing Body of the institution.
- (vi) Name of the authorized signatory who will sign all documents with contact details and E-mail ID.
- (vii) Self-certificate indicating that the institution is distributing free food for at least past three years on the day of application and providing free food to at least 5000 people in a month.
- (viii) Certificate from District Magistrate indicating that the institution is involved in **charitable/religious** activities and is distributing free food to public/devotees etc. since last three years at least on daily/monthly basis.
- (ix) PAN/ TAN Number of the institution/ organization.
- (x) List of locations where free food is being distributed by the institution.
- (xi) Number of persons being served free food by the Institution in previous year - self declaration.
- (xii) Bank Authorization Letter as per prescribed format.

All applications along with supporting documents received online from the institutions in the Ministry shall be examined by a Committee constituted for the purpose. Incomplete applications not supported by required documents will be summarily rejected and only eligible **charitable/religious institutions** will be permitted to claim Financial Assistance as reimbursement of CGST and Central Government's share of IGST paid on raw food items mentioned at Para 5 above.

#### **8. MAINTENANCE OF ACCOUNTS BY THE CHARITABLE/RELIGIOUS INSTITUTIONS**

(i) The **Charitable/Religious Institution** shall maintain a separate account of the grant received from the Central Government under the said scheme. A separate account maintained by the Institution for distribution of Free Food shall be distinct from accounts maintained for the purpose of Food/Prasad sold to public/devotees.

(ii) The bills produced by the Institution for re-imburement shall be mandatorily in the name of registered **charitable/religious Institution**.

(iii) The Institution shall provide total number of people/persons provided free food every calendar month and shall maintain monthly purchase bills in this regard.

#### **9. PROCEDURE FOR CLAIMING REIMBURSEMENT OF CGST**

(i) **Single Authority:** There will be a one (nodal) Central Tax officer in every State / Union territory (UT) for all purposes of the scheme.

(ii) **Registration with the Central Tax officer:** After enrolling with the Ministry of Culture, the applicant shall submit an application in a specified form along with a copy of the registration certificate issued by the Ministry of Culture to the nodal Central Tax officer in the State/UT. The nodal Central Tax officer on receipt of the application and registration certificate, shall generate a Unique Identity Number (UIN) and communicate the same to the applicant.

(iii) **Timelines for refunds:** All applications for reimbursements shall be submitted on a quarterly basis in a specified form and manner before the expiry of six months from the last day of the quarter in which the purchases have been made.

(iv) **Documents to be submitted:** The following documents shall be submitted along with the application form:

- Invoices issued by the suppliers for the purchases of specified items in para no. 5 above.
- The Unique enrolment number allotted by Ministry of Culture and UIN allotted by the Central Tax authority should be mentioned on these invoices.

- **Chartered Accountant's Certificate certifying the following:**

a) Quantity, price and CGST, SGST/UTGST and IGST paid on purchase of the specified items during the claim period.

b) The **Charitable/Religious institution** is involved in **charitable/religious** activities and specified items have been used for only distributing free food to public/devotees etc. during the claim period.

c) The reimbursements claimed in the current quarter / year is not more than the previous year's purchases in the corresponding quarter / year plus a maximum of 10% for the current year.

d) The **charitable/religious institution** is using the raw food items as mentioned in Para 5 above only for distributing free food to public/devotees etc. during the claim period.

e) The institution fully satisfies the conditions laid down in para 6 of the guidelines.

## **10. OUTCOME OF THE SCHEME**

A Performance-cum-Achievement Report on the activity undertaken will be submitted in triplicate by the beneficiary institutions, at the beginning of next financial year, to the Ministry as per the following format:

- Location of Free Food Services:
- Cost of the Food items excluding GST:
- GST levied: Total GST paid (CGST,SGST/UTGST,IGST and amount of Financial Assistance released by ministry:
- No. of days Free food was provided in a calendar month (month-wise)
- No. of persons who were provided Free Food in a calendar month (month-wise)
- At least 12 photographs (taken on monthly basis) of Free Food Services:

## **11. INCOMPLETE APPLICATIONS**

Incomplete applications not supported by the required documents and applications received without recommendation of the prescribed authority will be summarily rejected.

## **12. RELEASE OF FUNDS UNDER THE SCHEME:**

The funds will be released to the institutions as per the claims verified and passed by the GST authorities. The Refund Sanction Order will be issued by the GST Authority.

## **13. INSPECTION AND MONITORING**

Inspection would be carried out by Ministry officials or its authorized representatives every year at least

in 5% of the cases. The concerned State Govt/UTs Administration, District Collector/Dy Commissioner and State GST authorities will also monitor the scheme. The Institutions /Organizations shall maintain separate account for the assistance received from the Ministry of Culture and these will be subject to inspection/audit by the officers of the Ministry or any other agency designated by the Ministry.

At the end of the Financial Year 2018-19, the Physical and Financial progress of the Scheme will be measured by the Ministry of Culture

**14. PENALTIES IN CASE OF MISUSE OF ASSISTANCE /GRANT**

The members of the executive body of the entity /institution would be liable for recovery of misused grants. The organization /institution will also be blacklisted for misuse of funds, fake registration certificate, fake documents etc. All immovable and movable assets created from the Government grants would be taken over by local administration prescribed by the Ministry. The assistance provided by the Ministry of Culture shall be recovered with penal interest, apart from taking criminal action as per law.

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