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Government of India
(Bharat Sarkar)
Ministry of Drinking Water and Sanitation
(Peyajal aur Swachhta Mantralaya)

New Delhi 11th February, 2016

NOTIFICATION

Subject: Setting up of Rashtriya Swachhata Kosh (RSK)

The Government of India launched the “Swachh Bharat Mission” on 2nd October 2014 with the aim to achieve Swachh Bharat by 2nd October, 2019. The Swachh Bharat Mission consists of two Sub-Missions;

- (i) Swachh Bharat Mission (Gramin)- The thrust of this Mission is to improve the levels of cleanliness in rural areas by making Gram Panchayats Open Defecation Free (ODF) and through Solid and Liquid Waste Management activities. This is being administered by Ministry of Drinking Water and Sanitation, Government of India and;
- (ii) Swachh Bharat Mission (Urban) - The thrust of this Mission is to improve the levels of cleanliness in urban areas by making urban areas Open Defecation Free (ODF) and through Solid Waste Management activities. This is being administered by Ministry of Urban Development, Government of India and;

2. In order to augment the resources for financing the Swachh Bharat Mission, the Government of India made an enabling provision to levy Swachh Bharat Cess @ of up to 2% or less on all or certain services in the Union Budget of 2015-16.

3. Pursuant to this enabling provision, the Government of India, vide its Notification No. 22/2015-Service Tax, dated 6th November, 2015 levied Swachh Bharat Cess at the rate of 0.5 per cent with effect from 15.11.2015, on all services that were liable to Service Tax.

4. A dedicated non-lapsable fund is constituted in the non-interest bearing section of Public Account of India under the new minor head with the nomenclature ‘**Rashtriya Swachhata Kosh**’ below the Major Head ‘8235-General and other Reserve Funds’ for crediting the proceeds of Swachh Bharat Cess.

5. The funds accruing into **Rashtriya Swachhata Kosh (RSK)** will be distributed between the two Sub-Missions i.e. Swachh Bharat Mission (Gramin) and Swachh Bharat Mission (Urban) in the ratio of 80:20 respectively.

6. The proceeds of Cess thus transferred to the 'Rashtriya Swachhata Kosh' will be utilized as per the guidelines and components of Swachh Bharat Mission (Gramin) and Swachh Bharat Mission (Urban) with due appropriation authorized by Parliament.
7. The accounting procedure for transferring the proceeds of Cess into the **RSK** will be formulated by the Ministry of Drinking Water and Sanitation in consultation with Controller General of Accounts and Ministry of Urban Development.
8. The expenditure from the **RSK** will be monitored through the Management Information System (MIS) of the respective Ministries (Ministry of Drinking Water and Sanitation and Ministry of Urban Development). The accounts of the **RSK** shall be subject to internal and statutory Audit.
9. The Rashtriya Swachhata Kosh is constituted with effect from the publication of this Notification in the Gazette of India.

Sd/-
(Nipun Vinayak)
Director


To

The Manager,
Govt. of India Press,
Faridabad, Haryana.

N.O.O.

Copy to:

- (i) All Ministries/Departments of Government of India (as per standard list)
- (ii) The Controller General of Accounts, Lok Nayak Bhawan, Khan Market, New Delhi.
- (iii) The Principal Director of Audit, E&S Ministries, AGCR Building, New Delhi
- (iv) Director General (Media and Communication), Press Information Bureau, Shastri Bhawan, New Delhi
- (v) Director, IFD, MDWS
- (vi) TD (NIC) MDWS for hosting it on website
- (vii) Guard File.


(Nipun Vinayak)
Director