

**Most Immediate
Time Bound**

**No. F.2 (1)/2017-18/Fin.(B)/sbudget/232-341
FINANCE (BUDGET) DEPARTMENT
GOVT. OF N.C.T.OF DELHI**

**4th Level, A-Wing,
Delhi Sectt. I.P.Estate,
New Delhi**

Dated: 03/11/2016

OFFICE MEMORANDUM

SUBJECT: BUDGET ESTIMATES 2017-2018.

All the Departments were requested vide this office letter of even number dated 12.8.2016 submit the Revised Estimates for 2016-17 to Finance (Budget) Department and Director (Planning) by 2.9.2016 in the prescribed proforma. It was also requested that due to merger of Plan and Non-Plan classification from financial year 2017-18, Budget Estimates 2017-18 are being invited separately but department may keep ready all relevant data so that Budget estimates 2017-18 are submitted to Finance Department with in short period.

2. The Government has decided to do away with the practice of classifying the expenditure as Plan and Non-Plan in the budget from the financial year 2017-18 and the focus of budgeting and expenditure classification will shift to revenue and capital expenditure as envisaged in the Constitution of India. Hence forth the expenditure will be classified broadly in (i) Establishment Expenditure (ii) Government Schemes/projects including autonomous bodies (iii) Centrally Sponsored Schemes and (iv) Other expenditure.

3. It is also submitted that due date for submission of Revised Estimates 2016-17 was 2.9.2016 but the Departments as per list attached has not submitted their estimates till date. The Revised Estimates submitted by Departments in respect of salaries and the amount of arrears on account of implementation of 7th CPC report have not been projected correctly. A proforma annexure No.XIV is enclosed for submission of the amount of salaries and arrears. Therefore, all the Departments are requested to correct their figures in Revised Estimates 2016-17 while submitting the Budget Estimates 2017-18. All proforma are to be signed by authorised officer. In addition the telephone No. Of Authorised Officer must be intimated so that in case of information, if any required, she/he may be contacted to send it on priority.

4. A copy of Guidance note on merger of Plan & Non-plan issued by Ministry of Finance, Department of Economic Affairs (Budget Division) dated 23.8.2016 and circulated by Ministry of Home Affairs, Govt. of India vide letter No.F.15020/2016-Plg. Cell dated 8.9.2016 is available on the web site of Finance Department for information and necessary action.

5. Common discrepancies which have been noticed and continue to occur in budget estimates are given below and it is requested that appropriate action may be taken to avoid these.

- I. Estimation of budget under object head salaries is based on sanctioned establishment strength and scales but some of the departments have failed to estimate realistically the requirement of their funds resulting in substantial saving in excess of actual requirement.
- II. There have been instances when supplementary grants were taken by the departments in respect of certain schemes/sub-schemes under their administrative control but actual utilisation of funds was less than the original budget estimates for the financial year. Therefore, while projecting the estimates, unnecessary provisions may be avoided.
- III. It has also been noticed that re-appropriations were taken by the departments but were not able to utilise fully even their existing grants. There are also cases where the actual expenditure at the close of the financial year was found either in excess or short of the budget provision.
- IV. The wide variations between the original Budget Estimates and the actual expenditure incurred lead to an obvious conclusion that the Departments have not been able to properly anticipate/assess and project the actual requirement of funds. Such an approach is not conducive to a proper budgeting system and it invites adverse comments from Audit etc.
- V. It has been observed that Departments submit proposals in piece meal in respect of the various offices under their administrative control. It is requested that only a consolidated proposal of the department for Estimates is submitted to the Finance Department.
- VI. The departments will submit BE on the prescribed format only duly signed by the authorised officer. Due care may be taken while preparing the Estimated Strength of Establishment and provision, Additional funds included in RE, object head-wise and major head wise figure thereof tally with the summary.
- VII. The figures of budgets provisions are to be given in thousands only except where specifically mentioned otherwise.
- VIII. While submitting proposal for opening of new head, the details of break-up by other objects of expenditure must be given. Incomplete proposal will not be entertained.
- IX. The Statement No.10 relates to Non-Tax Revenue of the Department and Department will provide Major Head wise upto detail head of account details of the estimates under Non-Tax Revenue.
- X. The Estimated Strength of Establishment and provision there for are to be prepared on the prescribed format and a soft copy in excel sheet is also to be provided.

XI. Form IX contains information relating to item wise breakup Office contingency, supply and material and other charges. Separate form may be submitted in respect of each class of Object Head.

6. Budget provisions under object class 5 (other expenditure) GID (1) below rule 8 of DFPR 1978 lump-sum provision must be as per the instructions therein. In all other cases, break-up by other objects of expenditure must be given.

7 Accounting and Classification of Expenditure of Grant-in-Aid is in three component i.e. Grants-in-aid-General, Grants for creation of Capital Assets and Grants-in-Aid-Salaries. The Departments will provide information relating to the GIA in these components only as per requirement.

8 The Expenditure incurred on Information & Technology has been classified under a Detailed Sub-Head 99 in the Detailed Demands for Grants. The Departments incurring expenditure on Information & Technology may provide the details of the proposed budget under different Object Heads of expenditure in the proforma prescribed.

9 The Revised Estimates 2016-17 and Budget Estimates 2017-18 may please be sent to the Joint Secretary, Finance (Budget) Department by 10.10.2016 positively. In case of expenditure other than Establishment, the proposal should be in duplicate.



(S.N. SAHAI)

Principal Secretary (Finance)

Ends. As above.

1. All Principal Secretaries/Secretaries/Head of Departments, GNCT of Delhi.
- 2 The Director (Planning) Department, GNCT of Delhi.

Copy for information to:-

- Chief Secretary, GNCT of Delhi.
- Secretary to Lt. Governor, GNCT of Delhi.

ANNEXURE

> IMPORTANT POINTS TO BE KEPT IN MIND AT THE TIME OF FORMULATING EXPENDITURE ESTIMATES.

REVISED ESTIMATES :-

The framing of Revised Estimates for the current year always precedes estimation for the ensuing year. Revised Estimates are required to be framed with great care to include only those items of expenditure which are likely to materialise for payment during the current year, on the basis of the (i) actual expenditure recorded during the current financial year, compared with the actual for corresponding period for the previous financial year, (ii) seasonal character or otherwise of the nature of expenditure, (iii) sanction for expenditure and orders of re-appropriation already issued or contemplated and (iv) any other relevant factor, decision or development, (vi) Cognizance of already allocated additional fund under the object head.

BUDGET ESTIMATES :-

Budget Estimates are to be prepared for Revenue and Capital classification in view of the merger of Plan & Non-Plan. These will be based on what is expected to be paid under sanction, during the ensuing year, including arrears of previous years, if any. Due attention to economy instruction is required to be given while all inescapable and foreseeable expenditure are provided for, care is to be taken that the estimates are not influenced by undue optimism.

LUMP-SUM PROVISION :-

Normally, no lump-sum provision is made in the Budget except where urgent measures are to be provided for meeting emergent situation or for meeting preliminary expenses on a scheme/project which has been accepted in principle for being taken up in the financial year. In such cases also the provision is to be limited to the requirement of preliminary expenses and for such initial outlays, as for example, collection of material, recruitment of skeleton staff etc. In all other cases break-up by other objects of expenditure must be given.

TOKEN DEMANDS :-

Provision for 'Token' Demand is not to be made in the Budget Estimates for the purpose of seeking approval in principle for big schemes without having the full financial implications worked out and approved by the appropriate authorities.

ESTABLISHMENT CHARGES :-

The estimates of establishment charges are to be framed taking into account the trend over preceding three years and other relevant factors like changes in rates of pay, allowances, number of posts, their filling and the economy instructions issued from time to time. The details of the arrears of pay on account of implementation of 7th CPC report may be worked out and incorporated in the prescribed proforma.

NEW SCHEMES:-

The provision of funds under the new schemes, which are required to be included for the first time either in the Revised Estimates for 2016-17 or Budget Estimates 2017-18 may please be got approved from the Associate Finance . This would enable the Finance (Budget) Department to include the provisions there for in the Revised Estimated, as the case may be.

ROPOSALS RELATING TO WORKS:-

The proposals relating to works may be formulated in consultation with PWD. PWD will make the required provision in the estimates.

ADDITIONAL EXPENDITURE:-

Any additional expenditure of whatsoever nature which might include payment of D.A., Bonus etc. for the year 2016-17 has to be contained within the Revised Estimates for the current financial year.

CHARGED EXPENDITURE :-

It has been observed in the past that the Departments do not project their requirements in respect of 'Charged Expenditure' likely to arise during the course of the financial year. This places the Finance Department in an embarrassing situation when the Departments come forward for allocation of additional funds under charged heads. It would, therefore, be more appropriate if the requirement for charged expenditure is assessed having regard to the litigation cases going on in the courts and reflected under the appropriate head of accounts accordingly so as to save the administration from an awkward position in the event of non-availability of funds to defray courts decrees. The projections under the charged expenditure should be matched by corresponding savings under the voted portion of expenditure in respect of heads controlled by your Department. There should be no occasion for additional provisions in the estimates of the current financial year.

VACANT POSTS :-

No provision should be made in the establishment budget for post which are lying vacant for over one year or more and likewise no provision should be kept in respect of such posts which have been kept in abeyance or where the continuation of temporary post has not been allowed by the Finance Department. However, the provisions may be kept for such of the captive posts which have been sanctioned and are likely to be filled before the close of the current financial year that too for the period the posts in question are likely to remain filled up. So as to avoid chances of eventual saving due to the vacant post not being filled up.

ECONOMY INSTRUCTIONS :-

The economy instructions already in force and as may be issued from time to time should also be kept in view while framing the budget proposals for Revised Estimates 2016-17 and the Budget Estimates 2017-18.

PROPOSALS OF REVENUE RECEIPTS :-

The budget proposals in respect of Revenue Receipts would continue to be routed through the concerned Administrative Department to the Finance (Budget) Department for scrutiny in the enclosed statement – X so as to ensure that the fair copies of the approved proposals are furnished to the Finance (Budget) Department latest by 10/10/2016.

SEPARATE PROPOSALS FOR PLAN & NON PLAN :-

The budget proposals, both for Plan and Non-Plan expenditure under Revenue and Capital sections appearing in the Detailed Demands for Grants, should be submitted separately for Revised Estimates 2016-17 only.

NEW SERVICE/NEW INSTRUMENT OF SERVICE:-

Wherever the proposed estimates attract, the limitation of new service/new instrument of service, the fact is to be specifically highlighted.

VARIATIONS:-

The variation between Budget Estimate and Revised Estimates 2016-17 and also Revised Estimates 2016-17 and Budget Estimate 2017-18 should be explained in detail and supported by adequate data, wherever required. The reasons for variations should be specific and not general in nature like based on actual, minor variations, based on trends etc.

ABSTRACT NOMINAL ROLLS:-

The abstract of Nominal Rolls (Statement –III & IV) should be prepared Major Head wise as in the Book of Demands for Grants. Further form No.XII should tally with the detailed in incorporated in these statements.

Statement-I
(₹ in Lakh)

Major Head Wise Summary Statement

Major Head of Account	Budget Estimates 2016-2017	Revised Estimates 2016-2017	Budget Estimates 2017-18
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Revenue Section

1. Major Head No.
 2. Major Head No.
 3. Major Head No.
 4. Major Head No.
- and so on

Total- Revenue Section

Capital Section

1. Major Head No.
 2. Major Head No.
 3. Major Head No.
 4. Major Head No.
- and so on

Total- Capital Section

Grand Total

Statement-II
(₹. in thousands)

Statement showing Actuals for the last two years, actuals for the last eight months of 2015-2016, actuals for the first four months of 2016-2017, Revised Estimates 2016-2017 & Budget Estimates 2017-18

Demand No	Major Head/	Actuals		Budget Estimates 2016-2017	Last eight months (actuals) 2015-2016	First four months (actuals) 2016-2017	Revised Estimates 2016-2017	Budget Estimates 2017-18	Variations between coloums 4 & 7	Reasons for variation between coloums 7 & 8
		2014-2015	2015-2016							
1		2	3	4	5	6	7	8	9	10

Detailed Heads as indicated in the Detailed Demands for Grants

Note.

- 1 Reasons for variations may be given in a separate sheet, if necessary.
- 2 A consolidated statement in this format should also be prepared showing figures in thousands of rupees Major Headwise for Gross Recoveries and Net Estimates as indicated in the Book of Detailed Demand for Grants.
- 3 in case of salaries the proposed amount must include the amount reflected in statement No.XII.

ABSTRACT OF NOMINAL ROLLS

Name of the Department _____

STATEMENT-III

REVISED ESTIMATES 2016-2017

(₹. In thousands)

S. No.	Particulars of Posts (Designation)	Scale of Pay	No. of posts	Pay (*)	DA	Transport Allowance	H.R.A.	Other Allowances ay & Allowances	Total
1	2	3	4	5	6	7	8	9	10
A	Officers (Filled)								
B	Officers(Vacant)								
	Total-Officers								
C	Establishment(Filled)								
D	Establishment(Vacant)								
	Total-Establishment								
	Grand Total (Officers+Estt.)								

(*) Pay to be Indicated as per CCS (RP) Rules, 2016.

Note :

The Abstract of Nominal Rolls should be prepared Major Head-wise as in the Demands for Grants.
A Consolidated statement for the Grant as a whole should also invariably be sent along with the detailed Nominal Rolls.

ABSTRACT OF NOMINAL ROLLS

STATEMENT-IV

Name of the Department

BUDGET ESTIMATES 2017-2018

(₹. in thousands)

S. No.	Particulars of Posts (Designation)	Scale of Pay	No. of posts	Pay	DA	Transport Allowance	H.R.A.	Other Allowance	Total Pay & Allowances
1	2	3	4	5	6	7	8	9	10
A	Officers (Filled)								
B	Officers(Vacant)								
	Total-Officers								
C	Establishment(Filled)								
D	Establishment(Vacant)								
	Total-Establishment								
	Grand Total (Officers+Estab.)								

Note :

The Abstract of Nominal Rolls should be prepared Major Head-wise as in the Demands for Grants.
A Consolidated statement for the Grant as a whole should also invariably be sent along with the detailed Nominal Rolls.

STATEMENT - V (A)
(₹. in thousands)

**STATEMENT SHOWING THE FINANCIAL IMPLICATIONS IN RESPECT OF POST BUDGET DECISIONS, AS
HAVE BEEN INCLUDED IN THE BUDGET PROPOSALS TO BE MET FROM WITHIN THE SANCTIONED
BUDGET OR BY LOCATING MATCHING SAVINGS**

Sl. No.	Particulars of post Budget decisions	Revised-Estimates 2016-2017	Budget Estimates 2017-18
1	Creation of posts		
2	Dearness Allowance		
3	Bonus		
4	Arrears		
5	Any other item (Please specify each item separately.)		
GRAND TOTAL			

STATEMENT- V (B)

(₹. in thousand)

Information with regard to Expenditure converted from Plan to Non-Plan for R.E. 2016-17 only.

Major Head	Actuals 2015-2016	Budget Estimates 2016-2017	Revised Estimates 2016-2017
1	2	3	4

STATEMENT-VI

(₹. in thousand)

STATEMENT SHOWING POST BUDGET COMMITMENTS FOR WHICH PROVISION HAS BEEN MADE IN RE 2016-2017 AND BE 2017-2018.

DEMAND NO.								
Name of the Department	Name of the Scheme/activity/Item of Exp.	Major/Minor sub/detailed Head as in the Book of Demand for grants for 2016-2017	Total Cost of the Scheme	Provision proposed in RE 2016-2017	Provision proposed in BE 2017-2018	Authority who has approved the scheme/activity	Reference No. & date of the Min/Department of the Central Govt./ Delhi Govt.	Remarks
1	2	3	4	5	6	7	8	9
							conveying the sanction (in case the approval has been given by Min/ Department with copy thereof)	

RECURRING - NON RECURRING - TOTAL

STATEMENT-VII

(₹. in thousands)

STATEMENT SHOWING ITEMS OF EXPENDITURE (OTHER THAN POST BUDGET COMMITMENTS) FOR WHICH PROVISION HAS BEEN MADE IN R.E. 2016-2017 & B.E. 2017-18

DEMAND NO.

Name of the Department	Name of the Scheme/activity/ item of Exp.	Major/Minor sub/detailed Head as in the Book of Demand for Grants for 2016-2017	Total Cost of the Scheme /activity/item of Exp.	Provision proposed in RE 2016-2017	Provision proposed in BE 2017-18	Present status/ stage of consideration	If pending in the Min/ Deptt. of the Central Govt./Delhi Govt. reference No. & date under which the proposal was referred	Remarks
1	2	3	4	5	6	7	8	9

RECURRING - NON RECURRING - TOTAL

STATEMENT SHOWING NEW SERVICE/NEW INSTRUMENT OF SERVICE FOR WHICH PROVISION HAS BEEN PROPOSED IN REVISED ESTIMATES 2016-2017 & BUDGET ESTIMATES 2017-18 (FOR LIMITS WHETHER A CASE RELATES TO NEW SERVICE/ NEW INSTRUMENT OF SERVICE, WHETHER IT REQUIRES PRIOR APPROVAL OF LEGISLATIVE ASSEMBLY, OR TO BE REPORTED TO THE LEGISLATIVE ASSEMBLY, PLEASE SEE GOVERNMENT OF HINDIA DECISION BELOW RULE 10 OF THE DELEGATION OF FINANCIAL POWERS RULES 1978.)

Sl. No.	Name of the Organisation	Major/Minor/Sub/ Detailed head as In the book of Detailed Demands for Grants for 2016-2017	DEMAND NO.		Provision proposed In RE 2016-2017	Provision proposed In BE 2017-18	Whether it requires prior approval of Legislative Assembly or to be reported to Legislative Assembly	Remarks
			Revenue or Capital	4				
1	2	3	4	5	6	7	8	

Note : Remarks column should clearly bring out the purpose and objective and financial implications of the provision in question in the case of Public Sector Undertakings. Provision for loan and investment should be shown separately and the latest paid up capital of the PSU should also be indicated.

STATEMENT-IX
(₹ in Lakhs)

Major Head/Name of the Scheme

Item wise break-up of the Estimates under various items of contingencies

Sl. No.	Particulars of Items	Actuals		B.E. 2016-2017	R.E. 2016-2017	B.E. 2017-18
		2014-2015	2015-16			
1	Office Expenses					
	i)					
	ii)					
	iii)					
	TOTAL					
2	Supplies & Material					
	i)					
	ii)					
	iii)					
	TOTAL					
3	Other Charges					
	i)					
	ii)					
	iii)					
	TOTAL					
4	Inward claims					

NOTE :- Inward claims, if any, received/likely to be received during current financial year and next financial year may please be shown separately in this proforma.

STATEMENT X
(R, in thousands)

ESTIMATES OF REVENUE RECEIPTS OF _____ (NAME OF DEPARTMENT) FOR THE YEAR 2016-17 and 2017-18.

1	2	3	4	5	6	7	8	9	10	11
Major Head/ Minor Head/ Detailed Head	Actuals 2014-2015	Actuals 2015-2016	Budget Estimates 2016-2017	Last eight month actuals 2015-2016	Four four month actuals 2016-2017	Total Columns	Revised Estimates 2016-2017	Budget Estimates 2017-18	Variation in Columns 4 & 8	Brief Reasons for Variations 8 & 9
						546			4 8 8	8 8 9

STATEMENT-XI
(₹ in thousands)

REVISED ESTIMATES FOR ANNUAL PLAN 2016-2017 and Budget Estimates 2017-18

Sl. No.	Name of Sector/	Approved		Outlay -		2016-17		Revised Estimates 2016-17		Budget Estimates 2017-18		2017-18		Justification / Reasons for variation in Col.6& Col.10
		REV	CAP	LOAN	TOTAL	REV	CAP	LOAN	TOTAL	REV	CAP	LOAN	TOTAL	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	

Estimated strength of Establishment and provision therefor.

Statement-26
(To be filled)

Name of Department :

(Strength as on 31st March)

Pay Band/ Grade pay	Level No. as per 7th Revision	2016				2017				Actual 2015-2016	Budget Estimate 2016-2017	Revised Estimate 2016-2017	Budget Estimate 2017-18
		Quantum/ Non-Dep.	Regular/ Temp./ Adhoc.	Group A B C D	Total No. of Posts.	No. of employees in position	Estimated strength						
		1	2	3	4	5	6	7	8	9	10	11	12
8000 Band													
7500 Band													
7200-4700-GP-1000	14												
6700-4700-GP-8700	13												
14000-48100-GP-7800	12												
15000-49100-GP-6800	11												
15000-49100-GP-5400	10												
9000-34000-GP-4800	9												
9000-34000-GP-4800	8												
9200-34000-GP-4600	7												
9300-34000-GP-4200	6												
9300-34000-GP-2800	5												
9300-34000-GP-2800	4												
9300-34000-GP-2000	3												
9300-34000-GP-1800	2												
9300-34000-GP-1800	1												
Total													

1. Salary	2. Allowance (other than OTABTS)	3. wages	4. O.T.A.	5. D.T.E.	6. F.T.E.	Total (1 to 6)
(a) Officers	(b) staff					Total
PA/GP	SA/GP					Total

STATEMENT-XIII
(₹. in lakh)

Name of Department

Asset

Items	Assets acquired during the last five years	Assets acquired during the year 2015-16	Progressive total of assets at the end of the year 2015-16
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Physical Assets :

- 1-
- 2-
- 3-
- 4-
- 5-

Total

