



दिल्लीसरकार  
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No.PWD/DW/IFA/budget/20-21/

E-IN-C/PWD/W/Budget/20/4131

Dated: 03/12/2020

To

- 1) All the Executive Engineers/DDOs-PWD divisions
- 2) All the Finance Officers, PWD
- 3) All the AAOs/Divisional Accountants-PWD divisions

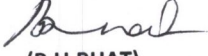
**CIRCULAR**

**Subject:** Instructions for preparation of detailed budget estimates to present realistic budget and to avoid excess or saving over the finally approved Revised Budget, as contained under GFR 2017 and CPWD manual

While reviewing the expenditure statement with reference to final appropriation for the financial year 2019-20, and as per budget saving statement received from Principal Accounts Office, it has been observed that there were huge saving in some of the expenditure heads being operated by the Executive Engineers/DDOs of various divisions of PWD. Reasons for savings given by some of the divisions like non approval of the work estimates, non-finalization of tender, etc are not acceptable with in the Financial rules.

As contained under GFR 2017, revised estimates should be framed with great care to include only those items which are likely to materialize for payment during the current year of R.E., in the light of i) actuals so far recorded during the current year compared with the actuals for corresponding period of the last and previous years ii) seasonal character of otherwise of the nature of expenditure iii) sanctions for expenditure and orders for of appropriation or re-appropriation already issued or contemplated and iv) any other relevant factor, decision or development. Further, to facilitate appropriate scrutiny of budget estimates (RE/BE), it is also necessary to submit supporting data (like list of ongoing works/approved works etc./staff strength etc ) along with proposal as stipulated under para 47.4.9 of CPWD works manual 2014. Such details to be prepared separately for major head wise. Regarding budget under the head Maintenance and repairs, separate schedule to be prepared specifying the nature of expenditure like contract for comprehensive repair & maintenance, salary of work charged staff, cost of materials etc. as stipulated under para 47.4.3. of CPWD manual 2014.

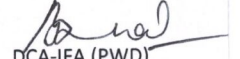
All the Executive Engineers/DDO of PWD division are advised to follow the instructions contained under General financial rules 2017, CPWD works manual and other Govt instructions issued from time to time for preparation of realistic budget, and to avoid excess or saving over the finally approved Revised budget estimate. Extract of instructions for preparation of RE-BE as contained under GFR 2017 and CPWD manual are enclosed herewith for guidance and ready reference.

  
(P.U. BHAT)  
DCA-IFA(PWD)

Encl: As above

Copy to the following for kind information & circulation to all DDOs/Executive Engineers through e mail or other mode.

- 1.प्रधान मुख्य अभियंता (अनुरक्षण), लो(स.दि) .वि.नि., एमभवन .ओ.एस., नई दिल्ली-02
- 2.प्रधान मुख्य अभियंता (परियोजना), लो(स.दि) .वि.नि., एमभवन .ओ.एस., नई दिल्ली-02
- 3.मुख्य अभियंता अनुरक्षण-(दक्षिण), लोसातवाँ तल (स.दि) .वि.नि., एमभवन .ओ.एस., नई दिल्ली-02
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- 5.मुख्य अभियंता अनुरक्षण-(पूर्व), लोतीसरा तल (स.दि) .वि.नि., एमभवन .ओ.एस., नई दिल्ली-02
- 6.मुख्य अभियंता अनुरक्षण-(स्वास्थ्य), लोदूसरा तल (स.दि) .वि.नि., एमभवन .ओ.एस., नई दिल्ली-02
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- 8.मुख्य अभियंता (फ्लाईओवर), लोमुकरबाचौक (स.दि).वि.नि., जीटी करनालरोड नईदिल्ली-02
- 8.मुख्य अभियंता (अन्य परियोजना), लोतेरहवां तल (स.दि).वि.नि., एमभवन.ओ.एस., नई दिल्ली-02
- 9.परियोजना प्रबंधक वी.टी.सी.सी.) लोग्यारहवां तल (स.दि) .वि.नि., एमभवन .ओ.एस., नई दिल्ली-02
- 10.Incharge, PWD website for uploading the above circular in the website.

  
DCA-IFA (PWD)





## APPENDIX- 3

[ Rule 52]

INSTRUCTIONS FOR PREPARATION OF DETAILED  
ESTIMATES OF EXPENDITURE FROM THE CONSOLIDATED FUND

1. For purpose of Budget Estimates, expenditure from the Consolidated Fund –with the merger of Plan and Non-Plan from Budget 2017-18 will comprise of expenditure on revenue account and on capital account including loans and advances, and shown in the separate categories as applicable, comprising of I. Central Expenditure: (i) Secretariat Expenditure; (ii) Central Sector Schemes and (iii) Other Central Expenditure and II. Transfers: (i) Centrally Sponsored Schemes (ii) Finance Commission Transfers and (iii) Other Transfers.

**A. GENERAL GUIDELINES FOR PREPARING EXPENDITURE ESTIMATES**

2. To facilitate appropriate scrutiny and consolidation of Expenditure Estimates for reporting to the Ministry of Finance, the Financial Adviser in each Ministry / Department will obtain detailed estimates and other supporting data from each of the estimating authorities under the control of the Ministry / Department, in appropriate forms, sufficiently in advance.
3. The framing of the Revised Estimates for the current year should always precede estimation for the ensuing year. The Revised Estimates should be framed with great care to include only those items which are likely to materialize for payment during the current year, in the light of (i) actuals so far recorded during the current year, compared with the actuals for corresponding period of the last and previous years, (ii) seasonal character or otherwise of the nature of expenditure, (iii) sanctions for expenditure and orders of appropriation or re-appropriation already issued or contemplated and (iv) any other relevant factor, decision or development.  
The Budget Estimate for the ensuing year should likewise be prepared on the basis of what is expected to be paid, under proper sanction, during the ensuing year, including arrears of previous years, if any. Due attention to considerations of economy must be paid and while all inescapable and foreseeable expenditures should be provided for, care should be taken that the estimate is not influenced by undue optimism.
4. No lump sum provision will be made in the Budget except where urgent measures are to be provided for meeting emergent situations or for meeting preliminary expenses on a project/scheme which has been accepted in principle for being taken up in the financial year. In latter cases, Budget provision will be limited to the requirements of preliminary expenses and for such initial outlay, as, for example, on collection of material, recruitment of skeleton staff, etc.  
Provision for a 'token' demand should not be made in the Budget Estimates for the purpose of seeking approval in principle for big schemes without the full financial implications being worked out and got approved by the appropriate authorities. In accordance with instructions contained in Paragraph (viii) of Appendix (5), a 'token' demand can be made during the course of a year for a project / scheme when the details thereof are ready and funds are also available for undertaking it but it cannot be started without Parliament's approval, it being in the nature of a 'New Service/New Instrument of Services'.
5. All estimates should be prepared on gross basis and 'voted' and 'charged' portions must be shown separately; even expenditure met partly or fully from receipts taken in reduction of such expenditure or those counterbalanced by receipts credited as revenue to the Consolidated Fund, must be reported in such estimates on gross basis. Care should also be taken to ensure that all notional receipts reported in 'Receipt Estimates' (such as interest receipts fully or partly subsidized, loan repayment receipts partly or fully refinanced through further loans or conversions into equity, receipts of foreign grant assistance in the form of commodities or material, etc.) are properly matched by adequate provisions in expenditure estimates.
6. The estimates of expenditure should include all items which are fully accounted for in the accounts of the Ministry/Departments to which the estimating authority is subordinate; they shall also cover expenditure, if any, in Union Territories without Legislature, whether provided for in the demands of the said Ministry / Department or in the 'Area' demand of the concerned Union Territory. Estimates of 'Works Expenditure', if any, against the provisions in the demands of the Ministry of Urban Development, as well as expenditure on pensions (including commutation payments, gratuity payments, pension contributions, etc.) interest payments, loans and advances





- to Government servants, etc., which are provided for in the centralized Grants/Appropriations controlled by the Ministry of Finance should be furnished to the Ministry of Urban Development and the Ministry of Finance.
7. The estimate of establishment charges should be framed taking into account the trends over preceding three years and other relevant factors like changes in rates of pay, allowances, number of posts and their filling and the economy instructions issued by the Ministry of Finance from time to time.
  8. Expenditure estimates will be prepared with full accounts classification, i.e., Major/Sub-Major Head, Minor Head, Sub-Head, Detailed Head and Object Head of Account. The correctness of accounts classification must be ensured by the Principal Chief Controller / Chief Controller/ Controller of Accounts in each case. Doubts, if any, may be clarified beforehand in consultation with the Ministry of Finance, Budget Division and Controller General of Accounts. The relevant Grant number and title of Appropriation should also be mentioned to facilitate identification of the provision in Budget Estimates for the current year.
  9. Unless otherwise indicated by the Ministry of Finance, estimates (both Revised Estimates for the current year and Budget Estimates for the ensuing year) should reach the Ministry of Finance, Department of Economic Affairs, Budget Division, by the date prescribed by the Ministry of Finance, each year, in triplicate in Form GFR 4, a separate form being used for each Major Head of Account.
  10. To facilitate appreciation and scrutiny of the estimates, any major variations between the Budget and Revised Estimates for the current year and also between the Revised Estimates for the current year and Budget Estimates for the ensuing year should be explained cogently. In particular, all provisions for subsidy, capital investment or loan to a Public Sector Undertaking, must be explained by indicating their purpose and the extent to which they are intended to cover losses, working capital needs, debt or interest liabilities of the undertaking.
  11. Wherever the proposed estimates attract the limitations of 'New Service/New Instrument of Service', the fact must be specifically highlighted. The guidelines to be followed in this regard are indicated in Annexure - I to this Appendix. For all 'new' schemes, other than purely 'works' projects, the estimates proposed should be supported by details set out in Annexure - II to this Appendix. In the case of provisions of 'Grants-in-aid' to non-Government entities, the full purpose thereof and the nature of the grants, whether recurring or non-recurring, should also be indicated.
  12. All provisions for transfer of Government assets to Public Sector Undertaking and other non-Government entities must also be highlighted, indicating whether the transfer is by way of grants or by way of equity investment or loan. Similarly, in the case of nationalization or take-over of any private sector assets, the related provisions in estimates must be supported by full details, such as the effective date of take-over, the agreed compensation amount and the manner of its payment, etc. In cases of takeover, where the assets are simultaneously transferred to a Public Sector Undertaking, it must be ensured that the estimates provide for (i) payment of compensation for the take-over, (ii) for transfer of assets to the Public Sector Undertaking, by means of recovery of compensation payment to be taken in reduction of expenditure, and (iii) provisions for equity or loan to the Public Sector Undertaking.

#### **B. SCHEME RELATED EXPENDITURE ESTIMATES**

13. The Budget Division through the yearly Budget Circular will prescribe the form and the manner in which proposals are required to be submitted to them for determining the scheme allocations, (both Central Sector Schemes and Centrally Sponsored Schemes) for the ensuing year. The Financial Adviser in each Ministry / Department of the Central Government will accordingly call for requisite data from the estimating authorities, public sector and other enterprises under the control of the Ministry / Department, etc. The approved allocations for Central Sector and Centrally Sponsored Schemes will be communicated by the Ministry of Finance to the





Central Ministries / Department. Ministries/ Departments will finalize the Statement of Budget Estimates, indicating the total outlay approved for each scheme / organization and the extent to which it is to be met from extra-budget resources and from provisions in the Demands for Grants.

14. Subject to such directions as may be issued by the Ministry of Finance from time to time, the Revised Estimates for the current year and Budget Estimates of the ensuing year, in respect of Scheme provisions, are to be sent to the Ministry of Finance in Form GFR 7. For furnishing these estimates, instructions for preparation and submission of Other than scheme Expenditure Estimates will apply to the extent relevant; in addition, the following points should also be borne in mind :-
- (i) Such part of the approved budgetary support for Scheme outlay as relates to 'works expenditure' and has been accepted by the Ministry of Urban Development for inclusion in their Demands for Grants should be excluded by the other Ministries / Departments in reporting the estimates to the Ministry of Finance in Form GFR 4.
  - (ii) In the case of, provisions for equity investments and loans to public sector and other enterprises, as well as those for grants-in-aid, specific schemes, for which the outlay is provided and the extent for each of them is also to be indicated clearly.
  - (iii) Provisions for Scheme expenditure on Central Sector Schemes and Centrally Sponsored Schemes, including such expenditures in Union Territories, are to be included in the relevant demand of the Administrative Ministry/ Department and not in 'Area' Demand of the concerned Union Territory.





### ANNEXURE –I TO APPENDIX-3

(Refer: Ministry of Finance, Budget Division's OM No. F.1(23)-B(AC)/2005 dated 25.05.2006  
[ See Paragraph 11 of Appendix – 3/Rule 63 ]

#### FINANCIAL LIMITS TO BE OBSERVED DETERMINING CASES RELATING TO "NEW SERVICE"/NEW INSTRUMENT OF SERVICE

Nature of Transaction	Limits upto which expenditure can be met by re-appropriation of savings in a Grant subject to report to Parliament	Limits beyond which prior approval of Parliament is required for expenditure from the Consolidated Fund
1	2	3
<b>I. CAPITAL EXPENDITURE</b>		
<b>A. Departmental Undertakings</b>		
(i) Setting up a new undertaking, or taking up a new activity by an existing undertaking.	---	All cases
(ii) Additional Investment in an existing undertaking	Above Rs.2.50 crore but not exceeding Rs. 5 crore.	Above Rs. 5 crore
<b>B. Public Sector Companies/Corporations</b>		
(i) Setting up of a new Company or splitting up of an existing Company, or amalgamation of two or more Companies, or taking up a new activity by an existing Company	---	All cases
(ii) Additional investment in/ loans to an existing company		
a) Where there is no Budget Provision	Above Rs.50 lakhs but not exceeding Rs.1 crore	Above Rs. 1 crore
b) Where Budget Provision exists for investment and/or loans Paid up capital of the Company		
(i) Upto Rs. 50 crore	20% of appropriation already voted or Rs.10 crore, whichever is less	Above 20% of appropriation already voted or Rs.10 crore, whichever is less.
(ii) Above Rs.50 crore	20% of appropriation already voted or Rs.20 crore, whichever is less	Above 20% of appropriation already voted or Rs.20 crore, whichever is less.





<b>C. All bodies or authorities within the administrative control/management of Central Government or substantially financed by the Central Government.</b>		
Loans	Upto 10% of the appropriation already voted or Rs. 10 crore, whichever is less	More than 10% over the appropriation already voted by Parliament or Rs.10 crore, whichever is less
Note: Where a lumpsum provision is made for providing 'Loans' under a particular scheme, the details of substantial apportionment (10% of lumpsum or Rs. 1 crore, whichever is higher) should be reported to Parliament. In the case of lumpsum provision of loans to States, the State-wise distribution should be reported to Parliament.		
Nature of transaction	Limits upto which expenditure can be met by re-appropriation of savings in a Grant subject to report to Parliament	Limits beyond which prior approval of Parliament is required for expenditure from the Consolidated Fund
<b>D. Expenditure on new Works (Land, Buildings and/or Machinery)</b>	Above Rs.50 lakhs but not exceeding Rs. 2.5 crore or not exceeding 10% of the appropriation already voted, whichever is less.	Above Rs.2.5 crore or above 10% of the appropriation already voted.
<b>II REVENUE EXPENDITURE</b>		
<b>E. Grants-in-aid to any body or authority</b>	---	All cases
Note: Where a lumpsum provision is made for providing grants-in-aid under a particular scheme, the details of substantial apportionment (10% of lumpsum or Rs. 1 crore, whichever is higher) should be reported to Parliament. In the case of lumpsum provision of grants to States, the State-wise distribution should be reported to Parliament.		
<b>F. Subsidies</b>		
(i) New Cases	—	All cases
(ii) Enhancement or provision in the existing appropriation	Upto 10% of the appropriation already approved by the Parliament or Rs.10 crore, whichever is less.	More than 10 % of the appropriation already voted by Parliament or Rs.10 crore, whichever is less.
Payments against cess collections	Limits as applicable to grants-in-aid to statutory or public institutions will apply	All cases
New Commissions or Committees of Enquiry	—	Above Rs.20 lakhs (total expenditure)





<b>G. Write off of Government loans</b>	Above Rs 50,000 but not exceeding Rs. 1 Lakh (individual cases)	Above Rs.1 lakh (individual cases)
<b>H. Other cases of Government expenditure</b>	Each case to be considered on merits.	
<b>I. Posts Railways Defence</b>	The aforesaid limits, including those relating to Works expenditure, will also apply to these Departments subject to considerations of security in the case of Defence	The aforesaid limits, including those relating to Works expenditure, will also apply to these Departments subject to considerations of security in the case of Defence Services Estimates.
<p>Note 1: For investment in Ordnance Factories, the limit of Rs.5 crore mentioned in item A (ii) will be applicable with reference to investment in all the factories as a whole.</p> <p>Note 2: Civil Works, which do not form part of any project of the departmental undertakings (Ordnance Factories) should be treated as ordinary Defence works. As such, prior approval of Parliament will be necessary if the cost of individual works exceeds Rs.2.5 crore and in cases where the individual works cost Rs.50 lakhs or more but not exceeding Rs.2.5 crore, a report to Parliament will be required. A list of such works should, however, be supplied to Director of Audit, Defence Services.</p>		



**ANNEXURE - II TO APPENDIX - 3**

[ See Paragraph 11 of Appendix - 3/Rule 63 ]

**MEMORANDUM FOR PROPOSALS INVOLVING  
EXPENDITURE ON NEW SERVICE OR NEW INSTRUMENT OF SERVICE**

Government of India  
Ministry of.....  
Department of.....  
New Delhi, the.....

**MEMORANDUM****1. Statement of proposal :**

- (a) Title of the proposal / scheme.
- (b) Description of the proposal / scheme and its objects.
- (c) Justification for the proposal / scheme and what alternatives have been considered.
- (d) Description of the manner in which the proposal / scheme is proposed to be implemented including mention of agency through which the scheme will be executed.
- (e) Schedule of programme and target date of completion.

**2. Financial implications of the proposal:**

- (a) Nature of the scheme (Central Sector Scheme or Centrally Sponsored – or Others.)
  - (b) Total outlay (recurring and non-recurring separately), its broad details and its year-wise phasing.
  - (c) (i) Budget allocation, in a scheme; and  
(ii) Budget provision in the current financial year;  
if no Budget provision exists, how is the expenditure proposed to be met?
  - (d) Foreign exchange component of the outlay and how it is proposed to be met.
  - (e) Component of grant, loan and subsidy, if any, in the total outlay involved and their proposed terms. (f) Number of posts, their pay scales and the basis adopted for staffing (Statement attached).
  - (g) Broad details of construction works, their justification and basis of estimates (Statement attached). (h) Requirement of stores and equipment together with justification and cost (Statement attached).
  - (i) Achievement / return expected and other economic implications, if any.
3. (a) Comments, if any, of the NITI Aayog (for Schemes only).  
(b) Comments, if any, of other Ministries / Departments which may have been consulted.
  4. Supplementary information, if any.
  5. Points on which decision / sanctions are required.

Secretary to the Government of India.

Ministry of.....  
Department of.....



- (7) Simultaneously, they will also take steps to issue administrative approvals and expenditure sanctions for the new works for which plan/non-plan outlays have been cleared by the Works Priority Board.
- (8) The schedules are to be prepared for (i) Projects where Expenditure Sanctions have already been issued (Part A) and (ii) Projects where Expenditure Sanctions have not so far been issued, but where need for the work has been approved in principle by the competent authority (Part B). Separate statements for Plan Residential, Non-Plan Residential, Plan non-Residential and Non-Plan Non-Residential works are to be prepared for each part, the works being grouped zone-wise for each category. The Ministries/Departments may give preference to the works where land is already available. Where provision proposed is for only purchase of land, the total cost of the project (cost of land, construction and machinery, if any) may be indicated in consultation with the CPWD so as to clearly establish whether the provisions of "New Service/New Instrument of Service" are attracted. All works may be arranged in order of their priority.
- (9) Purchase of land for construction of office and residential buildings is to be provided for separately under the relevant Demands. Provisions are also to be proposed separately for Residential and non-Residential works under the respective major Heads and these are not to be clubbed together as a single item.

#### 47.4.9 Works in progress

- (1) The Revised Estimates for current year and Budget Estimates for ensuing year in respect of capital works in progress under Demand for Public Works and Demand for Housing and Urban Development are to be prepared giving the following details for the works under each Chief Engineer separately:
  - (i) Name and location of the work.
  - (ii) Estimated cost of the work.
  - (iii) Expenditure incurred upto March of the previous year.
  - (iv) Budget Estimates for current year.
  - (v) Expenditure incurred upto the given month of current year.
  - (vi) Revised requirements during the current year.
  - (vii) Detailed reasons for variations, if any, between (iv) and (vi).
  - (viii) Totals of (iii) and (vi).
  - (ix) Requirements for the ensuing year.
  - (x) Reasons for variations, if any between (vi) and (ix).
  - (xi) Stage of completion of work at the end of the given month of the current year.
- (2) Separate schedules should be prepared for Residential Plan, Residential Non-Plan, Non-Residential Plan and Non-Residential Non-Plan works costing more than Rs.250 lakhs each. Similar statements may also be prepared for works costing less than Rs. 250 lakhs, and for which lump sum amounts are provided in the schedules for works costing more than Rs. 250 lakhs. The works may be arranged in the manner as they appear in the Detailed Demand for Grants of the current year. Departmental charges should be shown in one lump sum under each Major Head. Abstracts of each schedule should also be added.
- (3) The provision for "Civil and Electrical" portions of works should be shown together by Zonal Offices of CPWD. No new works costing Rs.250 lakhs or more should be taken in hand or included in the proposals for Revised Estimates unless prior and specific approval of Parliament to the works has been taken by the Department concerned. In the case of works included in the list of works costing less than Rs.10 lakhs each, no expenditure is to be incurred if it is found that the work is likely to cost Rs.250 lakhs or more. The Chief Engineers may include token provisions, both in the Revised Estimates and in the Budget Estimates, for works provided for in the original budget but on which no



all non-residential works will be shown under Major Head "2059 Public Works", all residential works will be shown under Major Head "2216 Housing". The sub-heads/units of appropriation under these Major Heads will be as exhibited in the Book of Demands for the current year.

#### 47.4.2 Direction and Administration and Construction

Proposals for "Direction and Administration", "Construction", "Public Works Workshop", "Machinery and Equipment", etc. under Major Head "2059" may be prepared after taking into account the work load, yardstick laid down and the actual "Machinery and Equipment" required. For "Major Works" and "Minor Works", the Schedules showing items for individual works are to be enclosed.

#### 47.4.3 Maintenance and Repairs

The following instructions may be followed for submission of proposals for provisions for "Maintenance and Repairs":

- (a) The Central Public Works Department have laid down scales of expenditure for maintenance and repairs of buildings. The "Plinth area" of the building and the expenditure that is required to be incurred as per the scale may be indicated in a separate Schedule (Schedule I).
- (b) The amount required to be paid as "Salary" and "Allowances" to the departmental staff engaged for repairs and maintenance may be shown separately (Schedule-II).
- (c) Cost of materials required for maintenance and repairs should be shown separately (Schedule-III).
- (d) The amount required for special repairs to specified buildings, may also be shown separately (Schedule IV).

#### 47.4.4 Suspense

In the case of proposals relating to suspense head "Stock", a working sheet containing the following information should accompany the proposals:

- (a) Stock holding at the beginning of the year.
- (b) Value of stock expected to be purchased during the year.
- (c) Value of stock expected to be issued during the year.
- (d) Value of expected stock holding at the end of the year, and
- (e) Percentage of stock holdings based on the above data.

#### 47.4.5 Lease charges

The following information may be supplied:

- (a) The accumulation of arrears for previous years, and
- (b) The likely commitment for the current year.

#### 47.4.6 New constructions

Ministries/Departments prepare proposals for "New" construction projects to be included in the Budget Grants of Ministry of Urban Development. These proposals are to be furnished in the proforma (MIS/B-I). Annexures I and II may be seen.

#### 47.4.7 Charged expenditure

- (1) All expenditure connected with the satisfaction of decrees of the Courts is to be treated as 'Charged' expenditure. The payments made in satisfaction of Court decrees etc., in the following cases will not, however, be treated as 'charged' expenditure:
  - (a) (i) Payment of awards under Land Acquisition Act.
  - (ii) Payment of compensation under the Workmen's Compensation Act, 1923.