



दिल्ली सरकार
कार्यालय प्रमुख अभियंता, लो0नि0वि0,
12वां तल, बहु-मजिलाभवन, इंदिराप्रस्थसंपदा, नईदिल्ली: 110002
☎ 23490260, 23724561, 23490093, फैक्स 23766924
ई-मेल: delhipwdcoa@gmail.com



No.E-in-C /PWD/Works/RE-BE/2/22-23/ 4107

Dated: 15 /09/2022

To,

1. The Pr. CE (Project), PWD, GNCTD
2. The Pr. CE (M&F), PWD, GNCTD
3. The CE (South), PWD, GNCTD
4. The CE (East), PWD, GNCTD
5. The CE (North), PWD, GNCTD
6. The CE (Health), PWD, GNCTD
7. The CE (Projects), PWD, GNCTD
8. The CE (Flyover), PWD, GNCTD
9. The CE (Other Project), PWD, GNCTD

Subject: Revised Estimates 2022-23 & Budget Estimates 2023-24

Sir,

I have been directed to enclose herewith the budget circular issued by the Finance (Budget) Department, GNCTD and all the Pr. CEs and CEs are requested to kindly provide the data as required by the Finance Department that is explained in budget circular and the same may please be send to this office at the earliest but on or before 03.10.2022 positively.

Yours faithfully

Encl. : As above

(Pradeep Kumar N.V.)
CoA/IFA, PWD, GNCTD

Copy to the following:

1. PS to Pr. Secretary, 3rd Floor, MSO Bldg. PWD, GNCTD
2. PS to E-in-C, 3rd Floor, MSO Bldg. PWD, GNCTD
3. Director (Works), 3rd Floor, MSO Bldg. PWD, GNCTD
4. Asstt. Director (Planning), 3rd Floor, MSO Bldg. PWD, GNCTD

(Pradeep Kumar N.V.)
CoA/IFA, PWD, GNCTD

BUDGET CIRCULAR

Sub: REVISED ESTIMATES 2022-23 & BUDGET ESTIMATES 2023-24.

The Finance Department has initiated the process of preparation of the Revised Estimates (RE) for 2022-23 and Budget Estimates (BE) for 2023-24. All the departments are, therefore, requested to submit the Revised Estimates 2022-23 and Budget Estimates 2023-24 in the prescribed proforma **Statement I to VI** in accordance with the provisions of the General Financial Rules, 2017 and detailed guidelines enclosed. The relevant proforma are available on the website of the Finance Department for download. **Annexure I to IV** are for additional information relating to Scheme/Programme/Projects which will be sent to Planning Department.

2. The breakup of the classification of expenditure from 2017-18 onward is under Revenue and Capital accounts only. Broadly the components of expenditure have been classified in **(i) Establishment and other committed Expenditure (ii) Government Schemes/Projects including Autonomous Bodies (iii) Centrally Sponsored Schemes**. The departments are required to formulate the estimates under these components in the prescribed format.
3. While submitting Revised Estimates for 2022-23 and the Budget Estimates for 2023-24, the department will ensure that the Budget Estimates are submitted in the prescribed format only.
4. Revised Estimates/Budget Estimates should be **formulated taking a realistic assessment** of the requirement of funds which are to be utilized by the department during the financial year. Some of the discrepancies which have continued to occur in framing of Budget Estimates by the departments are given below and it is requested that departments should take utmost care to avoid such recurring discrepancies:-
 - I. Estimation of budget under Object Head '**Salaries**' is based on sanctioned establishment strength and scales of pay but some of the departments have failed to realistically assess the requirement of their funds under the Object Head '**Salaries**' resulting in either substantial savings or additional requirement of funds.
 - II. There have been instances when Supplementary Demands for Grants were taken by the Departments to incur expenditure on certain schemes/sub-schemes attracting the provisions of **New Service/New Instrument of Service** or savings were not available for Re-appropriation within the same section of Demand under their administrative control but **actual expenditure incurred was less than the Original Budget Estimates** for the financial year. The Department will ensure that the entire funds so projected will be utilised during the financial year.
 - III. It has also been noticed that **Re-appropriation of funds were taken by the Department but were not able to utilise even their original budget estimates**. There were also cases where the actual expenditure at the close of financial year was found either in excess or short of budget provision. To avoid such situations, it is for the Departments to have a realistic view of its requirement of funds.

- 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 a realistic requirement of funds. Unrealistic assessment of funds is not conducive to a proper budgeting system and it invites adverse comments from Audit.
- V. Revised Estimates/Budget Estimates of a department means that projections are **inclusive of all subordinate offices** under their administrative control **including the Autonomous Bodies/Grantee Institutions**. Respective Head of Department shall obtain and assess the requirement of funds of Subordinate Offices/Grantee Institutions under its administrative control and a consolidated budget proposal for entire Department be submitted to the Finance Department. The Departments while doing internal assessment of Budget requirement of their Department, the Subordinate Offices/Grantee Institutions under their administrative control may be issued clear instructions in this regard. Budget proposals submitted directly by any such Subordinate Offices/Grantee Institutions will not be entertained.
- VI. The figures of budget provisions should be given **in thousand of rupees only** except where specifically mentioned otherwise. Total of Sub-Head / Minor-Head of a unit should match with the consolidated summary of Major Head.
- VII. The **proposal for opening of New Head** should contain the details of Major/Sub Major/Minor Heads details alongwith Sub-Head/Detailed Head and Object Head i.e. the Primary Unit of Appropriation of expenditure. The approval of the schemes and other relevant documents should also be enclosed with the proposal.
- VIII. The **Statement No.VI** relates to Non-Tax Revenue of the department. The department use to provide information upto Minor Head of Accounts. The classification of the receipt is subject to the Minor Head and also to the instructions as given in the note under the relevant Major Head. The provisions made under this certain Minor Head includes the provisions under different sub head and therefore to have a clear view on the items included under the Minor Head will now be upto Detailed Head. It may please be ensured that the information is properly indicated upto Sub Head/Detailed Head level. Similar action is also required in case of Tax Revenue also.
- IX. Proposals for implementation of **Centrally Sponsored Schemes** are submitted to the Nodal Ministry in Government of India by the departments concerned implementing the scheme. It is for the implementing Department to ensure that necessary budget provisions under the Receipt & Expenditure in corresponding functional head are proposed by them for all such schemes which are routed through the Consolidated Fund of State. It has been observed that some of the Department submit proposals for Opening of New Heads for implementation of New Scheme only when the funds have been received from Nodal Ministry in Government of India. For introduction of any New Scheme where provisions of New Services/ New instruments of Services are attracted, approval of the Legislative Assembly by way of Supplementary Demand for Grants is required. Therefore the Department should ensure that Budget provisions are made in their budget provisions to avoid delay in implementation of the scheme.
5. Lump-sum budget provisions are subject to instructions under **Object Class 5 (Other Expenditure)** GID (1) below Rule 8 of DFPR 1978. Items of work or Object Class of expenditure are as per the sanctioned scheme/programme. Therefore, the Department will take necessary action for classification of expenditure wherever the

existing budget provisions have been made under Lumpsum in Budget Estimates. The Department will provide the details of provisions under different object head and the provision under object head 42 will be NIL.

6. Accounting and Classification of Expenditure of **Grant-in-aid** is under three component i.e. Grants-in-aid-General, Grants for creation of Capital Assets and Grants-in-aid-Salaries. Re-appropriation of the funds is not permissible within the three object heads of the GIA. It is for the Departments to ensure that realistic assessment of the provisions under each object head is made to avoid unnecessary Supplementary Demand for Grants.

7. To facilitate the monitoring of expenditure on **Information & Technology** a common standardized Detailed **Sub-Head (Sub-Scheme) - 99** has been provided for booking of expenditure. All the departments have been informed from time to time to ensure that for classification of expenditure on Information & Technology appropriate action should be taken for opening of Detailed Sub-Head 99 in their demands. In spite of these instructions, the department incurring expenditure on Information & Technology has not been making provisions for the same. Departments may please ensure that Detailed Sub-Head (Sub-Scheme) - 99 is available in their demand for incurring expenditure alongwith budget provision under appropriate Object Head.

8. **Integrated Financial Advisors (IFA)** are posted/attached with all the departments. All budget proposals should be got examined from IFA before submission to Finance Department.

9. It has been noticed that in some cases the **nomenclature of the scheme/programme** has been modified while in the detailed demand for grants it contain as in original sanction. The Departments are requested to provide a copy of relevant notification in respect of the scheme/programme for change in the Detailed Demand for Grants, if any.

10. The name and designation of the **Authorized Officer** who may be contacted for any information/clarification on budget proposals should be intimated alongwith his Mobile/ Landline Number and email address.

11. The Revised Estimates 2022-23 and Budget Estimates 2023-24 may please be sent to the Joint Secretary Finance (Budget) **on or before 10.10.2022 positively**. A set of budget proposal relating to schemes/programmes/projects alongwith 04 formats (**Annexure I to IV**) may also be sent to Director (Planning), GNCT of Delhi, Delhi Secretariat, New Delhi.

12. The pre-budget/RE meetings will start from **last week of October 2022** for which the dates and time will be communicated separately.

13. This issues with the approval of the Hon'ble Dy. Chief Minister/Finance Minister, GNCT of Delhi.



(D.B. Gupta)

Joint Director (Budget)

Encls. As above.

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

Copy for information to the:-

- SO to Chief Secretary, GNCT of Delhi.
- Secretary to Hon'ble Lt. Governor, GNCT of Delhi.

15/c

➤ **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 prepared containing Revenue and Capital classification of expenditure. Estimation will be based on what is expected to be paid under each 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 two 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.

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 2022-23 or in Budget Estimates 2023-24 may please be got approved from the Competent Authority. This would enable the Finance (Budget) Department to include the provisions there for in the Revised Estimates/Budget Estimates, as the case may be.

PROPOSALS RELATING TO WORKS:-

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

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 issued from time to time should also be kept in view while framing the budget proposals for Revised Estimates 2022-23 and the Budget Estimates 2023-24.

PROPOSALS OF REVENUE RECEIPTS :-

The budget proposals in respect of Revenue Receipts (Non-Tax) would be submitted in statement No.VI. It may please be ensured that the information is properly indicated upto Sub Head/Detailed Head level. The Tax Revenue receipts proposals would be submitted as per the Annexure-III.

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 2022-23 and Revised Estimates 2022-23 and Budget Estimate 2023-24 should be explained in detail and supported by adequate data. **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.

Department wise abstract for RE 2022-23 and BE 2023-24

Statement-I

Demand No.: _____

Name of Department: _____

(₹ in thousand)

Major Head of Account	Budget Estimates 2022-23	Revised Estimates 2022-23	Budget Estimates 2023-24
(A) Revenue Section			
1. Establishment & Other Committed Expenditure			
2. State Schemes and Projects including Autonomous Bodies			
3. Centrally Sponsored Schemes			
Total- Revenue Section (A)			
(B) Capital Section			
1. State Schemes and Projects including Autonomous Bodies			
2. Other Expenditure			
Total- Capital Section (B)			
(C) Loan & Advances			
Total- Loan & Advances (C)			
Grand Total (A+B+C)			

Statement-II

(₹ in thousands)

[illegible]

Reasons for variations may be given in a separate sheet, if necessary.

11/10

Statement of Deduct Recoveries for Reduction in expenditure (at Object Head Level 70)
Revised Estimates 2022-23 and Budget Estimates 2023-2024

Statement-II (A)

Demand No.: _____

Name of Department: _____

(₹ in thousands)

Major /Sub Major/Minor/ Sub/ Detailed head/ (Object head-70- Deduct Recoveries)	Actual Recoveries 2021-2022	Budget Estimates 2022-2023	Revised Estimates 2022- 2023	Budget Estimates 2023-2024	Remarks
1	2	3	4	5	6
Total Recoveries					

10/2

ABSTRACT OF NOMINAL ROLLS -REVISED ESTIMATES 2022-23

Statement-III

Demand No.: _____

Name of Department: _____

Major Head: _____

(₹ in thousands)

Group of Post	Particulars	No of Post	Pay Level	Total provision for all posts as per col.No.3					Grand total (Col.5+6+7+8+9)
				Basic pay	DA	Transport Allowences	H.R.A.	Other Allowances	
1	2	3	4	5	6	7	8	9	10
A	Post Filled								
B	Post Filled								
C	Post Filled								
	Sub Total filled Posts								
A	Post Vacant								
B	Post Vacant								
C	Post Vacant								
	Sub Total Vacant Posts								
	Grand Total Filled & Vacant Posts								

Note:

- 1 The Abstract of Nominal Rolls should be prepared Major Head-wise as in the Demands for Grants.
- 2 A Consolidated statement for the Grant as a whole should also be sent along with the detailed Nominal Rolls.
- 3 Estimates for vacant posts should be filledup based on the number of months for which the posts are likely to be filled up in the current financial year.

9/2

ABSTRACT OF NOMINAL ROLLS -BUDGET ESTIMATES 2023-24

Statement-IV

Demand No.: _____

Name of Department: _____

Major Head: _____

(₹ in thousands)

Group of Post	Particulars	No of Post	Pay Level	Total provision for all posts as per col.No.3					Grand total (Col.5+6+7+8+9)
				Basic pay	DA	Transport Allowences	H.R.A.	Other Allowances	
1	2	3	4	5	6	7	8	9	10
A	Post Filled								
B	Post Filled								
C	Post Filled								
	Sub Total filled Posts								
A	Post Vacant								
B	Post Vacant								
C	Post Vacant								
	Sub Total Vacant Posts								
	Grand Total Filled & Vacant Posts								

Note:

- 1 The Abstract of Nominal Rolls should be prepared Major Head-wise as in the Demands for Grants.
- 2 A Consolidated statement for the Grant as a whole should also be sent along with the detailed Nominal Rolls.
- 3 Estimates for vacant posts should be filledup based on the number of months for which the posts are likely to be filled up in the next financial year.

8/3

2022-2023 AND BUDGET ESTIMATES 2023-2024

Demand No.: _____

Name of Department: _____

[illegible]

*New Service: **

As per Article 115 (1)(a) of the Constitution of India, it refers to expenditure arising out of new policy decision not brought to the notice of Parliament earlier, including a new activity or a new form of investment.

*New Instrument of Service: ***

Refers to relatively large expenditure arising out of important expansion of an existing activity. (Please see O.M. No.F.1(23)-B (AC)/2005 dated 25.5.2006 for details)

Column 9 #

Please see Rule 10 and Govt. of India Decision thereunder of DFPR, 1978

ESTIMATES OF NON-TAX REVENUE RECEIPTS FOR THE YEAR 2022-2023 and 2023-2024

Demand No.: _____

Name of Department: _____

[illegible]

Proposed RE 2022-23 & BE 2023-24 for State Schemes (i.e. other than CSS & Central Sector)

Name of Department -----

ANNEXURE-I
(Rs. In Lakh)

[illegible][illegible]

5/c

PLANNING DEPARTMENT
Proposed RE 2022-23 & BE 2023-24 for Central Sponsored Schemes (CSS)

Name of Department -----

ANNEXURE-II
(Rs. In Lakh)

S.No.	Name of CSS	Detailed Budget Head (Upto 15 digits)	Revenue/ Capital/ Loan (R/C/L)	BE 2022-23	Actual Exp of first six months 2022-23	Grant Received from GOI 2022-23 (first six months)	Proposed RE 2022-23	Proposed BE 2023-24	Reason of variation between		Women Component in Proposed BE Next Year	SCSP Component in Proposed BE Next Year
									(Col. 5 & 8)	(Col 5 & 9)		
1	2	3	4	5	6	7	8	9	10	11	12	13
A	Ongoing Schemes											
1	Name of CSS 1.											
2	Name of CSS 2.											
	Total (A)											

B	New Schemes											
1	Name of CSS 1.											
2	Name of CSS 2.											
	Total (B)											

4/12

PLANNING DEPARTMENT
Proposed RE 2022-23 & BE 2023-24 for Central Sector Schemes (CS)

Name of Department ----- ANNEXURE-II (A)
(Rs. In Lakh)

S.No.	Name of CSS	Detailed Budget Head (Upto 15 digits)	Revenue /Capital/ Loan (R/C/L)	BE 2022-23	Actual Exp of first six months 2022-23	Grant received Directly from GOI / through GNCTD (GOI/GNCTD)	Total Grant received (first six months)	Proposed RE 2022-23	Proposed BE 2023-24	Reason of variation between (Col. 5 & 9)	(Col 5 & 10)	Women Component in Proposed BE Next Year	SCSP Component in Proposed BE Next Year
1	2	3	4	5	6	7	8	9	10	11	12	13	14
A	Ongoing Schemes												
1	Name of CS 1.												
2	Name of CS 2.												
	Total (A)												

B	New Schemes												
1	Name of CS 1.												
2	Name of CS 2.												
	Total (B)												

Proposed RE 2022-23 & BE 2023-24 of Tax Revenue Receipts

ANNEXURE- III

(Rs./Lakh)

[illegible]

Proposed Estimated Receipts and Expenditure of Autonomous Bodies / Grantee Institutions / PSUs for RE 2022-23 & BE 2023-24

ANNEXURE-IV

Name of Institution

A	Opening Balance as on 1st April, 2022	Actual 2021-22	BE 2022-23	Actuals for first six months 2022-23	RE 2022-23	BE 2023-24
1	2	3	4	5	6	7
B.	Receipts					
1	Major Item wise Receipts from Operations (Eg. Water tariff, Tickets Sell, Fee from student, Property Tax etc.)					
1.a					
1.b					
1.c					
2	Interest Income					
3	Grant from Govt. of India					
4	Grant from GNCTD					
5	Other Receipts					
	Total Receipts (1 to 5)					
C	Expenditure					
1	Salary					
2	Wages					
3	Essential Administrative expenses					
4	Capital Expenditure					
5	Other Expenditure					
	Total Expenditure (1 to 5)					