

**No.FIN-BUD015/1/2025-Budget-FD/
FINANCE (BUDGET) DEPARTMENT
GOVT. OF N.C.T.OF DELHI**

4th Level, A-Wing, Delhi Sectt.

I.P. Estate, New Delhi

Dated: ____/____/____

BUDGET CIRCULAR

Sub: REVISED ESTIMATES 2025-26 & BUDGET ESTIMATES 2026-27.

The Finance Department has initiated the process of preparation of the Revised Estimates (RE) for 2025-26 and Budget Estimates (BE) for 2026-27. All the departments are, therefore, requested to submit the Revised Estimates 2025-26 and Budget Estimates 2026-27 in the prescribed proforma **Statement I to IX** 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.

2. 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 2025-26 and the Budget Estimates for 2026-27, the department should ensure that the Budget Estimates are submitted in the prescribed format only and additional information in support of the proposals, if any, may be enclosed with the relevant form separately.

4. Revised Estimates/Budget Estimates should be **formulated taking a realistic assessment** of the requirement of funds which can 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. 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 but **actual expenditure incurred was less than the Original Budget Estimates** for the financial year. Audit has also pointed out towards unnecessary Supplementary / re-appropriation without realistic assessment of the Budget. The Department will ensure that the entire funds so projected are realistic and will be utilised during the financial year.

II. **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.

III. 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.

-- 2--

IV. Revised Estimates/Budget Estimates of a department means that it is **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.

V. The figures of budget provisions should be given **in thousand of rupees only** except where specifically required submitting it in lakh or crore of rupees. Total of Sub-Major Head / Minor-Head/Sub-head of a unit should match with the consolidated summary of Major Head.

VI. 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.

VII. The **Statement No. VI (A)** relates to Non-Tax Revenues of the department but it has been observed that the Departments do not reflect the relevant projections under Major Head wise up to Sub-head of Accounts. It may please be ensured that the information is properly indicated up to Sub-head level. The Tax Revenue receipts proposals would be submitted as per the Statement No. VI(B)

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 to be 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 a 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. **Any augmentation** under the object head '**Grant-in-aid**' through re-appropriation of savings with the same section of grant requires approval of Legislative Assembly through Supplementary Demands for Grants. Cases requiring augmentation of funds, arising out of re-classification of expenditure, from Grant-in-aid General, Grant for creation of Capital assets and Grant-in-aid salaries under the same scheme also requires the approval of Legislative Assembly. A large numbers of Supplementary Demands for Grants are taken to comply with the condition of New Service/New Instrument of Service. 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.

--3--

6. **Integrated Financial Advisor (IFA)** is posted/attached with all the departments. All budget proposals should be got examined from IFA for correctness of accounting classification before submission to Finance Department. Doubts, if any, may be clarified beforehand in consultation with Finance Budget Division.
7. For modification in the **nomenclature of a scheme/programme** in the Detailed Demands for Grants, the Departments may provide a copy of relevant notification/order and other relevant documents for necessary change, if any. In case of State Schemes/Programme/Projects, the relevant documents should also be sent to the Planning Department along with the Budget proposals.
8. 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.
9. The Revised Estimates 2025-26 and Budget Estimates 2026-27 may please be sent to the Director (Budget), Finance Department **on or before 25.08.2025 positively**. A set of budget proposal relating to schemes/programmes/projects may also be sent to the Director (Planning), GNCT of Delhi, Delhi Secretariat, New Delhi.
10. The pre-budget/RE meetings will start from **the first week of September 2025** for which the dates and time will be communicated separately.
11. This issues with the approval of the Additional Chief Secretary (Finance).

(D.B. Gupta)
Director (Budget)

Encls:- As above.

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Dated _____

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

Copy for information to the:-

1. The Chief Secretary, GNCT of Delhi, Delhi Secretariat, New Delhi.
2. The Secretary to Hon'ble Lt. Governor, GNCT of Delhi, Raj Niwas, Delhi.
3. The Secretary to Hon'ble Chief Minister/ Minister (Finance), GNCT of Delhi, Delhi Secretariat, New Delhi.

Digitally signed by
DESH BANDHU GUPTA
Date: 12-08-2025
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