

BUDGET CIRCULAR

Sub: REVISED ESTIMATES 2023-24 & BUDGET ESTIMATES 2024-25.

The Finance Department has initiated the process of preparation of the Revised Estimates (RE) for 2023-24 and Budget Estimates (BE) for 2024-25. All the departments are, therefore, requested to submit the Revised Estimates 2023-24 and Budget Estimates 2024-25 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 2023-24 and the Budget Estimates for 2024-25, 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. The primary units of Appropriation or standard Object heads as amended/revised vide Government of India, Ministry of Finance, Department of Expenditure's Notification dated 12th December 2022 have come into force from 01.04.2023. The budget provisions in the Detailed Demands for Grants 2023-24 are as per the revised /amended Object class of expenditure. It has been noticed that in large number of cases the departments have not assessed the requirement of funds under new object heads realistically or classification not done under specified object class, resulting in avoidable re-appropriation of funds or opening of new object heads to classify the expenditure. All the departments are requested to ensure that the classification of expenditure as per the revised /amended primary units of Appropriation or standard Object heads to avoid excessive re-appropriation and supplementary grants.

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 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.

III. **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 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.

VI. 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.

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(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 upto Sub-head of Accounts. It may be please be ensured that the information is properly indicated upto 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.

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 2022-23 and Budget Estimates 2023-24 may please be sent to the Joint Director Finance (Budget) **on or before 13.10.2023 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 Last week of October 2023** for which the dates and time will be communicated separately.

11. This issues with the approval of the Hon'ble 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:-

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

➤ **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.

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 2023-24 or in Budget Estimates 2024-25 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 2023-24 and the Budget Estimates 2024-25.

PROPOSALS OF REVENUE RECEIPTS :-

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

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 2023-24 and Revised Estimates 2023-24 and Budget Estimate 2024-25 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 2023-24 and BE 2024-25

Statement-I

Demand No.: _____

Name of Department: _____

(₹ in thousand)

Major Head of Account	Budget Estimates 2023-24	Revised Estimates 2023-24	Budget Estimates 2024-25
(I) Establishment & Other Committed Expenditure			
(A) Revenue Section			
(B) Capital Section			
(C) Loan & Advances			
Total- Establishment & Other Committed Expenditure			
(II) Programme/Projects Expenditure			
(A) Revenue Section			
1. State Schemes and Projects including Autonomous Bodies			
2. Centrally Sponsored Schemes			
(B) Capital Section			
(C) Loan & Advances			
Total- Programme/Projects Expenditure			
Grand Total (I + II)			
Total Revenue			
Total Capital			

Statement-14(i)

Name of Department: _____

Name of Department:

(₹ in thousands)

[illegible]

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

Note:

Statement-11 (ii)

Name of Department: _____

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

Note:

Statement-11 (iii)

Demand No.: _____

Name of Department: _____

(₹ in thousands)

[illegible]

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

Statement-II (B)

Name of Department: _____

Major /Sub Major/Minor/ Sub/Detailed head/ (Object head-70- Deduct Recoveries)	Actual Recoveries 2022-2023	Budget Estimates 2023-2024	Revised Estimates 2023- 2024	Budget Estimates 2024-2025	Remarks
1	2	3	4	5	6
Total Recoveries					

ABSTRACT OF NOMINAL ROLLS -REVISED ESTIMATES 2023-24

Demand No.: _____

Name of Department: _____

Major Head: _____

(₹ in thousands)

Group of Post	Particulars of the Posts filled	No of Post	Pay Level	Salaries			Allowances					Total (8 to 12)	Grand total (Col. 7+13)
				Basic pay	Other components	Total	DA	Transport Allowances	H.R.A.	NPA	Other Allowances		
1	2	3	4	5	6	7	8	9	10	11	12	13	14
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.

* Please indicate the nomenclature of the post in the column

ABSTRACT OF NOMINAL ROLLS - BUDGET ESTIMATES 2024-25

Statement-1

Demand No.: _____
 Name of Department: _____
 Major Head: _____

(₹ in thousands)

Group of Post	Particulars of the Posts filled	No of Post	Salaries			Allowances					Total (8 to 12)	Grand total (Col. 7+13)
			Pay Level	Basic pay	Other components	Total	DA	Transport Allowances	H.R.A.	NPA	Other Allowances	
1	2	3	4	5	6	7	8	9	10	11	12	13
A	Post Filled *											14
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 &											

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 filled up based on the number of months for which the posts are likely to be filled up in the current financial year.

* Please indicate the nomenclature of the post in the column

STATEMENT SHOWING NEW SERVICE */NEW INSTRUMENT OF SERVICE ** FOR WHICH PROVISION HAS BEEN PROPOSED IN REVISED ESTIMATES

2023-2024 AND BUDGET ESTIMATES 2024-2025

Demand No.: _____

Name of Department: _____

[illegible]

New Service: *

New Instrument of

Service: **

Column 9 #

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.

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)

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

Name of Department:

(₹. in thousands)

[illegible]

ESTIMATES OF TAX REVENUE RECEIPTS FOR THE YEAR 2023-2024 and 2024-2025

Demand No.: _____

Name of Department: _____

(₹. in thousands)

[illegible]

List of works costing Rs 5.00 crore and above

[illegible]

Estimated strength of Establishment and provision therefor

Statement- VIII

Demand No.: _____
Name of Department: _____

(Strength as on 1st March)										Budget Estimates			
2023										2022-23		2023-24	
Level No. as per 7th pay Commission	Scale of pay	Gazetted/ Non-Gaz.	Regular / Temp./ Adhoc.	Group A B C D	Total No. of Posts	No. of employees in position	Estimated Sanctioned Strength			Actuals	Budget Estimates	Revised Estimates	Budget Estimates
							2024	2025		2022-23	2023-24	2023-24	2024-25
1	2	3	4	5	6	7	8	9		10	11	12	13
18	250000												
17	225000												
16	205400-224400												
15	182200-224100												
14	144200-218200												
13-A	131100-216600												
13	123100-215900												
12	78800-209200												
11	67700-208700												
10	56100-177500												
9	53100-167800												
8	47600-151100												
7	44900-142400												
6	35400-112400												
5	29200-92300												
4	25500-81100												
3	21700-69100												
2	19900-63200												
1	18000-56900												
Total													
1. Salary													
(a) Officers													
Pay													
(b) Staff													
Pay													
Total Salary													
2. Allowance (other than OTA&TE)													
3. wages													
4. D.T.E.													
5. F.T.E.													
Total (1 to 5)													

(₹ in thousands)

Proposed Estimated Receipts and Expenditure of Autonomous Bodies / Grantee Institutions / PSUs for RE 2023-24 & BE 2024-25

Name of Institution Statement - IX
(Rs. in Lakh)

A	Opening Balance as on 1st April, 2023	Actual 2022-23	BE 2023-24	Actuals for first six months 2023-24	RE 2023-24	BE 2024-25
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)					