

No. F.2/16/2021-22/Fin.(B)/jsbudget/ 1413-1416  
FINANCE (BUDGET) DEPARTMENT  
GOVT. OF N.C.T. OF DELHI

4<sup>th</sup> Level, A-Wing, Delhi Sectt.  
I.P. Estate, New Delhi  
Dated: 12/08/2021

**BUDGET CIRCULAR**

**Sub: REVISED ESTIMATES 2021-22 & BUDGET ESTIMATES 2022-23.**

The Finance Department has initiated the process of preparation of the Revised Estimates (RE) for 2021-22 and Budget Estimates (BE) for 2022-23. All the departments are, therefore, requested to submit the Revised Estimates 2021-22 and Budget Estimates 2022-23 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.

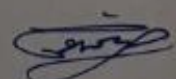
2. The breakup of the classification of expenditure from 2017-18 onward is under Revenue and Capital accounts only. Broadly the components of expenditure have been classified in (i) **Establishment and other committed Expenditure** (ii) **Government Schemes/Projects including Autonomous Bodies** (iii) **Centrally Sponsored Schemes**. The departments are required to formulate the estimates under these components in the prescribed format.

3. While submitting Revised Estimates for 2021-22 and the Budget Estimates for 2022-23, 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 from other section of Demand were utilised for obtaining the Supplementary Grants but **actual expenditure incurred was less than the Original Budget Estimates** at the end of 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.

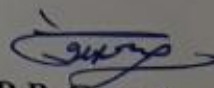
- IV. The wide variations between the **Original Budget Estimates and the actual expenditure** incurred lead to an obvious conclusion that the departments have not been able to properly anticipate/assess and project a realistic requirement of funds. Unrealistic assessment of funds is not conducive to 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 Revenues of the department but it has been observed that the Departments do not reflect the relevant projections under Major Head wise upto Minor Head of Accounts. It may please be ensured that the information is properly indicated upto Minor Head level. The departments are also requested to review the classification of Receipt under Minor Head 800 – Other Receipts and take appropriate action for its classification under appropriate Minor Head relating to the programme.
- 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. All the Budget Provision under Lumpsum may please be reviewed and classified under appropriate object head as per Delegation of Financial Powers Rules. No Lumpsum provisions will be considered for inclusion in the Budget Estimates 2022-23.





6. Budget provision under Minor Head 800 – Other Expenditure, the Minor Head identify the programmes undertaken to achieve the objectives of the functions represented by the Major Head. The Minor Head – '800' is opened only when no other Minor Head is available for classification of the expenditure of relevant programme. The Audit has also pointed out to review the classification of expenditure under the Minor Head 800. All the departments are requested to review the classification under Minor Head 800 – Other Expenditure and classify the expenditure under other Minor Head closely related to the programme.
7. 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.
8. 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. Inspite 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.
9. **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.
10. 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.
11. 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.
12. The Revised Estimates 2021-22 and Budget Estimates 2022-23 may please be sent to the Joint Director, Finance (Budget) **on or before 06.09.2021 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.
13. The pre-budget/RE meetings will start from 3<sup>rd</sup> week of September, 2021 for which the dates and time will be communicated separately.
14. This issues with the approval of the Hon'ble Dy. Chief Minister/Finance Minister, GNCT of Delhi.

Encls. As above.

  
 (D.B. Gupta)  
 Joint Director (Budget)

No. F.2/16/2021-22/Fin.(B)/jsbudget/ 1413-1416

Dated :- 12/08/2021.

Copy to :-

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:-

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

# Department wise abstract for RE 2021-22 and BE 2022-23

Statement-I

Demand No.: \_\_\_\_\_

Name of Department: \_\_\_\_\_ (₹ in thousand)

Major Head of Account	Budget Estimates 2021-2022	Revised Estimates 2021-2022	Budget Estimates 2022-2023
(A) Revenue Section			
1. Establishment & Other Committed Expenditure			
2. State Schemes and Projects including			
3. Centrally Sponsored Schemes			
Total- Revenue Section (A)			
(B) Capital Section			
1. State Schemes and Projects including			
2. Other Expenditure			
Total- Capital Section (B)			
(C) Loan & Advances			
Total- Loan & Advances (C)			
Grand Total (A+B+C)			





Statement of Deduct Recoveries for Reduction in expenditure (at Object Head Level 70)

Revised Estimates 2021-22 and Budget Estimates 2022-2023

**Statement-II (A)**

Demand No.: \_\_\_\_\_

Name of Department: \_\_\_\_\_

(₹ in thousands)

[illegible]

# ABSTRACT OF NOMINAL ROLLS -REVISED ESTIMATES 2021-22

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 Allowances	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.



# ABSTRACT OF NOMINAL ROLLS -BUDGET ESTIMATES 2022-23

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 Allowances	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:

- 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 be sent along with the detailed Nominal Rolls.
- 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.

Statement-V

(R, in thousands)

(R, in thousands)

10

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 including a new activity or a new form of investment.

*details)*

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

## Statement-VI

(2, in thousands)

[illegible]



PLANNING DEPARTMENT  
Proposed RE 2021-22 & BE 2022-23 for State Schemes (i.e. other than CSS & Central Sector)

**ANNEXURE-1**  
(Rs. In lakh)

[illegible]

## Name of Department -----

(Rs. in Lakh)

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

## PLANNING DEPARTMENT

ANNEXURE-II (A)

(Col 5 & 8)

[illegible]





Name of Institution .....

**Proposed Estimated Receipts and Expenditure of Autonomous Bodies / Grantee Institutions / PSUs for RE 2021-22 & BE 2022-23**

**ANNEXURE-IV**  
(Rs / lakh)

A	Opening Balance as on 1st April, 2021					
	Description	Actual 2020-21	BE 2021-22	Actuals for 1st 04 months 2021-22	RE 2021-22	BE 2022-23
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					
	<b>Total Receipts (1 to 5)</b>					
C	Expenditure					
1	Salary					
2	Wages					
3	Essential Administrative expenses					
4	Capital Expenditure					
5	Other Expenditure					
	<b>Total Expenditure (1 to 5)</b>					