## No. F.2/16/2021-22/Fin.(B)/jsbudget/ | 413-1416 FINANCE (BUDGET) DEPARTMENT GOVT. OF N.C.T.OF DELHI

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

mate

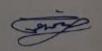
# BUDGET CIRCULAR

# 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.

- 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.
- While submitting Revised Estimates for 2021-22 and the Budget Estimates for 2022-3. 23, the department will ensure that the Budget Estimates are submitted in the prescribed format only.
- Revised Estimates/Budget Estimates should be formulated taking a realistic 4. 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:-
- 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.
- 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.
- 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 Héad.
- 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.
- 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.

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

Encls. As above.

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 absract for RE 2021-22 and BE 2022-23

Demand No.:			
Name of Department.			(₹ in thousand)
Major Head of Account	<b>Budget Estimates</b>	Revised Estimates	Budget Estimates
	2021-2022	2021-2022	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 Canital Section (R)			
(C) Loan & Advances			
Total- Loan & Advances (C)			
Grand Total (ALBLC)			

Major /Sub Name of Department: Demand No.: head/ Object head as Major/Minor/Sub/Detailed available in DDG (15 digits) Charged Voted/ 2 2019-2020 w Actuals 2020-2021 Budget Estimates 2021-2022 months Expenditure of (actuals) last seven 2020-2021 Expenditure of Revised first five months Estimates 31.07.2021 (actuals) upto 2021-2022 2021-2022 Estimates Budget 2022-2023 9 Reasons for variation between 5 8 8 5 coloums (₹ in thousands) 889 11

Note:

Total

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

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)

Name o	Deman
f Department	d No.:
••	

**Total Recoveries** (Object head-70-Deduct Recoveries) Major/Minor/Sub/Detailed head/ Major /Sub 2020-2021 Actual Recoveries | Budget Estimates | Revised 2021-2022 2022 Estimates 2021-2022-2023 **Budget Estimates** (₹ in thousands) Remarks 6

Major Head:		1			Taral provi	Test provision for all posts as per col.No.3	as per col.No.	3	
Group of Post	Particulars	No of Post	Pay Level		DA PION	Transport	H.R.A.	Other	Grand total
di cop es .				Basic pay	3	Allowences		Allowances	(Col.5+6+7+8+9)
				^	6	7	00	9	10
1	2	3	4						
A	Post Filled								
50	Post Filled								
C	Post Filled								
	Sub Total filled Posts								
A	Post Vacant								
(3)	Post Vacant								
c	Post Vacant								
	Sub Total Vacant Posts								
	Grand Total Filled &								

Vacant Posts

- The Abstract of Naminal 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 current financial year.

Post Filled  Post Filled  Post Filled  Post Vacant  Post Vacant	major mean	Particular	No of Post	Pay Level		Total provi	Total provision for all posts as per col.No.3  Transport H.R.A.	H.R.A.	w
Post Filled Post Filled Post Filled  Post Filled  Post Vacant Post Vacant Sub Total filled Posts Sub Total Vacant Sub Total Vacant Post Vacant	Group of Post	Particulars	No of Post	Pay Level	Basic pay	DA	Allowences		-
Post Filled  Post Filled  Post Filled  Post Vacant  Post Vacant  Sub Total Vacant Posts  Sub Total Vacant Posts						5	7		00
	1	2	3	4	0	1			
		Post Filled							
		Post Filled							
	7,000	Post Filled							
		Sub Total filled Posts							
	A	Post Vacant							
	to to	Post Vacant							
Sub Total Vacant Posts	c	Post Vacant					19.11		
		Sub Total Vacant Posts				П			

# Note:

- The Abstract of Nominal Rails 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 pasts should be filledup-based on the number of months for which the pasts are likely to be filled up in the next financial year.

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

2021-2022 AND BUDGET ESTIMATES 2022-2023

Demand No.:

Si. No. Name of the Name of Department: 4 of Expenditure Scheme/Activities/ Item Major/Minor/Sub Major/Subhead/Detailed head/Object Head Charged Voted/ Budget Estimates Revised Estimate | Budget Estimate 2021-22 5 2021-22 6 2022-23 copy thereof Reference No and date of sanctionwith (₹. in thousands Legislative Assembly or to be reported Whether it requires prior approval of to Legislative Assembly #

New Service: \*

Service: \*\* New Instrument of

Column 9 #

As per Article 115 (1)(a) of the Consitution of India, it refers to expenditure arising out of new policy decision not brought to the notice of Parliament earlier,

Refers to relatively large expenditure arising out of important expansion of an existing activity. (Please see O.M. No.F.1(23)-8 (AC)/2005 dated 25.5.2006 for including a new activity or a new form of investment.

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

# ESTIMATES OF NON-TAX REVENUE RECEIPTS FOR THE YEAR 2021-2022 and 2022-2023

Name of Department:	Major Head/Sub Major Minor Head (09 digits)			1					
	Actuals		2019-20	2			1		
Barrints	Actuals Receipts		2020-21	w					
Budget	Estimates		2021-22	4					
Receipt of Last	seven months (Actual)	7020-21	5	-					
Receipt of First	(Actual)	2021-22	6						
Revised Estimates	2021-22	7021-22	1						
Budget Estimate	2022-23	00							
Brief reasons for Variation in	Column 4 and 7	9							
or Variation in	Col. 7 and 8	10	-						

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

January States

Name of Department -----

ANNEXURE-

S.No.		-	A	e.	٠	2		В	1	2	
Name of Scheme		2	Ongoing Schemes		Adule of Scheine T.	Name of Scheme 2.	Total (A)	New Schemes	1 New Scheme 1.	2 New Scheme 2	
Detailed Budget Head (Upto 15 digits)		3									
Revenue /Capital /Loan (R/C/L)		4									
BE 2021-22		5									
Actual Exp of 1st 05 months 2021-22		6									
Actual Exp Proposed of 1st 05 RE 2021- BE months 22 2021-22		7									
BE 2022-		00									
	(Col. 5&7)	9									
between	(Col 5 & 8)	10									
Women Component in Proposed BE Next Year		11									
Women SCSP Component Component in Proposed in Proposed BE Next Year BE Next Year		12									

PLANNING DEPARTMENT
Proposed RE 2021-22 & BE 2022-23 for Central Sponsored Schemes (CSS)

	S.No.	-	A		-	2		8	ш	2	
	Name of CSS	2	Ongoing Schemes		Name of CSS 1.	Name of CSS 2.	Total (A)	New Schemes	Name of CSS 1.	Name of CSS 2.	Total (B)
	Detailed Budget Revenue/ Head (Upto 15 Capital/L digits) oan (R/C/L)	u									
	Revenue/ Capital/L oan (R/C/L)	4	-								
	BE 2021-22	^									
	Actual Exp of 1st 05 months 2021-22	n	c								
	Actual Exp of   Grant Recived   1st 05 months   from GOI 2021-22   22(01st 05 months)	7	,								1
		×	o								
	Proposed RE	9									
	Reason of va (Col. 5 & 7)	(Col. 5 & 7)									
(Rs. In Lath)	Reason of variation between (Col. 5 & 7) (Col. 5 & 5)	(Col 5 & 8)		1							
	Women Component in Proposed BE Next Year		12								
	SCSP Component in Proposed BE Next Year		13		-	I					

PLANNING DEPARTMENT
Proposed RE 2021-22 & BE 2022-23 for Central Sector Schemes (CS)

Name of Department -----

ral Sector Schemes (CS)

Alwexure-II (A)

S.No.	-	A	pa .	2		В	1	2		
Name of CSS	2	Ongoing Schemes	Name of CS 1.	Name of CS 2.	Total (A)	New Schemes	Name of CS 1.		Name of CS 2.	Total (B)
Detailed Budget Revenue Head (Upto 15 /Capital/ digits) Loan (R/C/L)	3									
Revenue /Capital/ Loan (R/C/L)	4								Anna	
BE 2021-22	5									
Actual Exp of 1st 05 months 2021- 22	6									
Actual Exp of Grant recived  1st 05 Directly from  months 2021- GOI / through  22 GNCTD  ( GOI/GNCTD)	7									
Total Grant recived (01st 05 months)	00									
Proposed RE 2021-22	9									
2022-23	10									
(Col. 58.7)	11									The state of the s
(Col 5 & 8)	12									The state of the s
Women Component in Proposed BE Next Year	13									4
SCSP Component in Proposed BE Next Year	=	1								

Proposed RE 2021-22 & BE 2022-23 of Tax Revenue Receipts

	25,0			d	0	o	a)		1	S.No.
Total						Coomponent 2	Component 1	Component wise Tax Revenue	2	S.No. Components of Revenue (Major Sub Nead-Head-L
					Ī				3	Detailed Budget Head of Receipts (Major Head- Sub Major Head-Minor Head-Upto 9 Digits)
									4	Actuals 2020-
									5	BE 2021-22
									6	01 st 05 months Actuals 2021-22
									7	Propo 200
			3						0	Proposed B 2022-23
										Reason of variation (Proposed RE over BE) 2021-22
									10	Reston of Proposed SE. 2021-22)
									11	Additional Resource Mobilisation (ARM) in Proposed BE (Next Year)

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

ANNEXURE-IV

Name of Institution ...

	5	4	u	2	1	0		5	4	3	2	1.c	1.6	1.a	1	В.	-			A
Total Expenditure (1 to 5)	Other Expenditure	Capital Expenditure	Essential Administrative expenses	Wages	Salary	Expenditure	Total Receipts (1 to 5)	Other Receipts	Grant from GNCTD	Grant from Govt. of India	Interest Income			***************************************	Major Item wise Receipts from Operations (Eg. Water tarrif, Tickets Sell, Fee from student, Property Tax etc.)	Receipts	2		Description	Obening parameters on the wholesand
																	3		Actual 2020-21	
																	4		BE 2021-22	
																		5	months 2021-22	1 12 12 104
																		6	RE 2021-22	
																		7	BE 2022-23	