

## Annexure

### **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, in the light of the (i) actual so far recorded during the current year, compared with the actual for corresponding period for the last and previous years (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 for the ensuing year likewise are prepared on the basis of what is expected to be paid under sanction, during the ensuing year, including arrears of previous years, if any. Due attention to consideration of economy is required to be paid and 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, lump-sum provision is not 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.

### **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 three 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. Due care should be taken to

give effect for the post converted from Plan' to Non-Plan' category with the approval of competent authority as per guidelines issued by Planning Commission 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 2013-2014 or Budget Estimates 2014-2015 may please be got approved from the Associate Finance latest by 23 August, 2013. This would enable the Finance (Budget) Department to include the provisions there for in the Revised Estimated, as the case may be.

**ROPOSALS RELATING TO WORKS:-**

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

**ADDITIONAL EXPENDITURE:-**

Any type of additional expenditure of whatsoever nature which might include payment of D.A., Bonus etc. for the year 2013-2014 has to be contained within the Budget Estimates for the current financial year.

**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 kept for the posts lying vacant for over one year 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.

**ECONOMY INSTRUCTIONS :-**

The economy instructions already in force and as may be issued from time to time should also be kept in view while framing the budget proposals for Revised Estimates 2013-2014 and the Budget Estimates 2014-2015.

**CENTRALLY SPONSORED SCHEMES :-**

The budget proposals relating to the central and the centrally sponsored schemes (CSS) would continue to be processed as hither-to-fore on the prescribed proforma and sent to the Finance (Budget) Department through their Administrative /Associate Finance Departments for onward transmission to the concerned ministries of the Govt. of India. **The proposals relating to these schemes should be processed and it may be ensured that the same reach the concerned ministries of the Govt. of India by the stipulated date and intimation sent simultaneously to Finance (Budget) Department so that appropriate provisions could be made.** Contents of circular No.F.2(7)/95/Fin.(B) dated 22.11.2001 regarding procedure for drawal of funds under C.S.S. may please be borne in mind while formulating budget i.r.o. such scheme

**PROPOSALS OF REVENUE RECEIPTS :-**

The budget proposals in respect of Revenue Receipts would continue to be routed through the concerned Administrative Department to the Finance (Budget) Department for scrutiny in the enclosed statement - X so as to ensure that the fair copies of the approved proposals are furnished to the Finance (Budget) Department latest by 23.8. 2013.

**SEPARATE PROPOSALS FOR PLAN & NON PLAN :-**

The budget proposals, both for Plan and Non-Plan expenditure under Revenue and Capital sections appearing in the Detailed Demands for Grants, should be submitted separately. **The Estimates in respect of Non-Plan expenditure may be sent direct to the Finance (Budget) Department and the estimates in respect of Plan expenditure may be submitted to the Planning Department with a copy thereof to the Finance (Budget) Department/Administrative /Associate Finance Department alongwith** details of post budget decisions taken by the Govt. of India/Govt. of NCT of Delhi (other than those mentioned in statement -V) and financial implications involved therein on proforma-VI duly supported by the copies of relevant decisions.

### **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 and Revised Estimates 2013-2014 and also Revised Estimates 2013-2014 and Budget Estimate 2014-2015 should be explained in detail and supported by adequate data, wherever required. The reasons for variations should be specific and not general in nature like based on actuals, 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.

### **Guidelines for using BUDGET RE TOOL**

1. Before following these steps, make sure MS Office 2007 or 2010 installed on the system.
2. Open the following link using Internet Explorer-  
[http://delhi.gov.in/wps/wcm/connect/lib\\_finance/Finance/Home/Budget/Notification](http://delhi.gov.in/wps/wcm/connect/lib_finance/Finance/Home/Budget/Notification)
3. Download and Saveas the "**BUDGET\_TOOL\_RE\_NonPlan**" and "**BUDGET\_TOOL\_RE\_Plan**" file using above path.
4. Open the file and click on "**Enable Editing**" button just below the menu bar on right side (if exists).
5. Enable the macro by clicking on "**Enable Content**" button below the menu bar.
6. First select Demand Number and then concerned department from drop down.
7. Based on the selection, all head of accounts at the disposal of department will be shown on the sheet.

8. Put data in the appropriate columns against each head of account (only coloured blue). Any of the cells should not be left blank, even column "Reason for variations".
9. Save the file and take a printout by using the buttons available on the screen.
10. Save the file into CD. Mention Department name and RE-Plan or RE-NonPlan 2013-14, as the case may be, on CD by using permanent marker.
11. Send the Printout copy with Softcopy saved in CD of "**BUDGET\_TOOL\_RE\_NonPlan**" to the Finance (Budget) Department and "**BUDGET\_TOOL\_RE\_Plan**" to the Planning Department for further actions.
12. In case of any technical assistance is required, Please feel free to contact Mr. Nitin Kumar Gupta (Asst. Programmer), Ph. 23392001-4/1409 or 09873496507 during office hours only.

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