

No. F.2 (1)/2017-18/Fin.(B)/jsbudget/58-61
FINANCE (BUDGET) DEPARTMENT
GOVT. OF N.C.T.OF DELHI

4th Level, A-Wing,
Delhi Sectt. I.P.Estate,
New Delhi

Dated: 12/08/2016

OFFICE MEMORANDUM

SUBJECT: REVISED ESTIMATES 2016-2017.

The Finance Department will take a review of possible expenditure taking into account the trend of expenditure, new service and new instrument of service etc. for the year 2016-17. All the Departments are requested to submit the Revised Estimates for 2016-17 in the prescribed proforma I to XII enclosed. Due to Plan Non-Plan Merger from financial year 2017-18, Budget Estimates 2017-18 are being invited separately and necessary guidelines will follow.


2. The Departments while formulating the Revised Estimates may take a realistic view in assessing the requirements of funds as possible. Some of the discrepancies which continued to occur in framing of estimates in spite of repeated instructions are given below and it is requested that extra care may be taken to avoid these.
 - I. Estimation of budget under object head salaries is based on sanctioned establishment strength and scales but some of the departments have failed to estimate realistically the requirement of their funds resulting in substantial saving in excess of actual requirement.
 - II. There have been instances when supplementary grants were taken by the departments in respect of certain schemes/sub-schemes under their administrative control but actual utilisation of funds was less than the original budget estimates for the financial year. Therefore, while projecting the estimates, unnecessary provisions may be avoided.
 - III. It has also been noticed that re-appropriations were taken by the departments but were not able to utilise fully even their existing grants. There are also cases where the actual expenditure at the close of the financial year was found either in excess or short of the budget provision.
 - 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 the actual requirement of funds. Such an approach is not

conducive to a proper budgeting system and it invites adverse comments from Audit etc.

- V. It has been observed that Departments submit proposals in piecemeal in respect of the various offices under their administrative control. It is requested that only a consolidated proposal of the department for Revised Estimates is submitted to the Finance Department.
 - VI. The departments will submit RE on the prescribed format only duly signed by the authorised officer. Due care may be taken while preparing the Estimated Strength of Establishment and provision, Additional funds included in RE, object head-wise and major head wise figure thereof tally with the summary.
 - VII. The figures of budgets provisions are to be given in thousands only except where specifically mentioned otherwise.
 - VIII. While submitting proposal for opening of new head, the details of break-up by other objects of expenditure must be given. Incomplete proposal will not be entertained.
 - IX. The Statement No.10 relates to Non-Tax Revenue of the Department and Department will provide Major Head wise upto detail head of account details of the estimates under Non-Tax Revenue.
 - X. The Estimated Strength of Establishment and provision there for are to be prepared on the prescribed format and a soft copy in excel sheet is also to be provided.
 - XI. Form IX contains information relating to item wise breakup Office contingency, supply and material and other charges. Separate form may be submitted in respect of each class of Object Head.
3. Budget provisions under object class 5 (other expenditure) GID (1) below rule 8 of DFPR 1978 lump-sum provision must be as per the instructions therein. In all other cases, break-up by other objects of expenditure must be given.
 4. Accounting and Classification of Expenditure of Grant-in-Aid is in three component i.e. Grants-in-aid-General, Grants for creation of Capital Assets and Grants-in-Aid-Salaries. The Departments will provide information relating to the GIA in these components only as per requirement.
 5. Budget proposals under Centrally Sponsored Schemes (CSS) are to be submitted to Planning Department being the part of State Plan.
 6. The Expenditure incurred on Information & Technology has been classified under a Detailed Sub-Head 99 in the Detailed Demands for Grants. The Departments incurring expenditure on Information & Technology may provide the details of the proposed budget under different Object Heads of expenditure in the proforma prescribed.

7. With the merger of Plan and Non-Plan, the expenditure will be in Revenue & Capital only. The Departments are advised to take appropriate measures to keep ready data for the next financial year especially relating to the Establishment and the schemes so that, Budget Estimates are submitted to this office within a short notice.

The proposal relating to Plan Expenditure may be sent to the Director, Planning Department, GNCT of Delhi and Non-Plan to the Joint Secretary (Budget), Finance Department by 02.09.2016.


(S.N. SAHAI) 11/09/16

Principal Secretary (Finance)

Encls. As above.

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

Copy for information to:-

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

Major Head Wise Summary Statement

**Statement-I
(₹ in lakh)**

Major Head of Account

**Budget Estimates Revised Estimates
2016-2017 2016-2017**

Revenue Section

1. Major Head No.
 2. Major Head No.
 3. Major Head No.
 4. Major Head No.
- and so on

Total- Revenue Section

Capital Section

1. Major Head No.
 2. Major Head No.
 3. Major Head No.
 4. Major Head No.
- and so on

Total- Capital Section

Grand Total

Statement showing Actuals for the last two years, actuals for the last eight months of 2015-2016, actuals for the first four months of 2016-2017, Revised Estimates 2016-2017

Statement-II
(₹. In thousands)

Major Head/ as indicated in the Detailed Demands for Grants	Actuals		Budget Estimates	Last eight months (actuals)	First four months (actuals)	Revised Estimates	Variations between columns	Reasons for variation between columns
	2014-2015	2015-2016	2016-2017	2015-2016	2016-2017	2016-2017	4 & 7	4 & 7
1	2	3	4	5	6	7	8	9

Note.

- 1 Reasons for variations may be given in a separate sheet, if necessary.
- 2 A consolidated statement in this format should also be prepared showing figures in thousands of rupees Major Headwise for Gross Recoveries and Net Estimates as indicated in the Book of Detailed Demand for Grants.
- 3 In case of salaries the proposed amount must include the amount reflected in statement No. XII.

ABSTRACT OF NOMINAL ROLLS

Name of the Department _____

REVISED ESTIMATES 2016-2017

STATEMENT-III
PLAN/NON-PLAN
(₹. in thousands)

S. No.	Particulars of Posts (Designation)	Scale of Pay	No. of posts	Pay	Gr. Pay	DA	Transport Allowance	H.R.A.	Other Allowances	Total Pay & Allowances
1	2	3	4	5	6	7	8	9	10	11
A	Officers (Filled)									
B	Officers(Vacant)									
	Total-Officers									
C	Establishment(Filled)									
D	Establishment(Vacant)									
	Total-Establishment									
	Grand Total (Officers+Estt.)									

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 invariably be sent along with the detailed Nominal Rolls.

STATEMENT-IVA
(₹. in thousands)

STATEMENT SHOWING THE FINANCIAL IMPLICATIONS IN RESPECT OF POST BUDGET DECISIONS, AS
HAVE BEEN INCLUDED IN THE BUDGET PROPOSALS TO BE MET FROM WITHIN THE SANCTIONED
BUDGET OR BY LOCATING MATCHING SAVINGS

Sl. No.	Particulars of post Budget decisions	Revised-Estimates 2016-2017
1	Creation of posts	
2	Dearness Allowance	
3	Bonus	
4	Arrears	
5	Any other item (Please specify each item separately.)	
GRAND TOTAL		

STATEMENT-IVB

(₹. in thousand)

Information with regard to Expenditure converted from Plan to Non-Plan

Major Head	Actuals 2015-2016	Budget Estimates 2016-2017	Revised Estimates 2016-2017
1	2	3	4

**STATEMENT-V
PLAN/NON-PLAN
(₹. in thousands)**

**STATEMENT SHOWING ITEMS OF EXPENDITURE (OTHER THAN POST BUDGET COMMITMENTS) FOR WHICH
PROVISION HAS BEEN MADE IN R.E. 2016-2017**

DEMAND NO.							
1	2	3	4	5	6	7	8
Name of the Department	Name of the Scheme/activity/Item of Exp.	Major/Minor sub/detailed Head as in the Book of Demand for Grants for 2016-2017	Total Cost of the Scheme /activity/Item of Exp.	Provision proposed in RE 2016-2017	Present status/ stage of consideration	If pending in the Min/ Deptt. of the Central Govt./Delhi Govt. reference No. & date under which the proposal was referred	Remarks

RECURRING - NON RECURRING - TOTAL

STATEMENT-VI
(₹. in thousands)

STATEMENT SHOWING NEW SERVICE/NEW INSTRUMENT OF SERVICE FOR WHICH PROVISION HAS BEEN PROPOSED IN REVISED ESTIMATES 2016-2017, (FOR LIMITS WHETHER A CASE RELATES TO NEW SERVICE/ NEW INSTRUMENT OF SERVICE, WHETHER IT REQUIRES PRIOR APPROVAL OF LEGISLATIVE ASSEMBLY, OR TO BE REPORTED TO THE LEGISLATIVE ASSEMBLY, PLEASE SEE GOVERNMENT OF INDIA DECISION BELOW RULE 10 OF THE DELEGATION OF FINANCIAL POWERS RULES 1978.)

Sl. No.	Name of the Organisation	Major/Minor/Sub/ Detailed head as in the book of Detailed Demands for Grants for 2016-2017	Plan or Non-Plan	Provision proposed in RE 2016-2017	Whether it requires prior approval of Legislative Assembly or to be reported to Legislative Assembly	Remarks
1	2	3	4	5	6	7

Note :- Remarks column should clearly bring out the purpose and objective and financial implications of the provision in question in the case of Public Sector Undertakings. Provision for loan and investment should be shown separately and the latest paid up capital of the PSU should also be indicated.

Major Head/Name of the Scheme

STATEMENT-VII
(₹ In Lakhs)

Item wise break-up of the Estimates under various items of contingencies

Sl. No.	Particulars of items	Actuals		B.E.	R.E.
		2014-2015	2015-16		
1	Office Expenses	i)			
		ii)			
		iii)			
	TOTAL				
2	Supplies & Material	i)			
		ii)			
		iii)			
	TOTAL				
3	Other Charges	i)			
		ii)			
		iii)			
	TOTAL				
4	Inward claims				

NOTE :- Inward claims, if any, received/likely to be received during current financial year and next financial year may please be shown separately in this proforma.

STATEMENT-X
(R. in thousands)

ESTIMATES OF REVENUE RECEIPTS OF _____ (NAME OF DEPARTMENT) FOR THE YEAR 2016-17

Major Head/ Minor Head/ Detailed Head	Actuals			Budget Estimates	Last eight month actuals	First four month actuals	Total Column	Revised Estimates	Variation in Columns	Brief Reasons for Variations
1	2	3	4	5	6	7	8	9	10	
	2014-2015	2015-2016	2016-2017	2015-2016	2016-2017	586	2016-2017	488	488	

Major Head/Name of the Scheme

STATEMENT-XI
(₹ in Lakhs)

Item wise break-up of the Estimates under Information Technology

Sl. No.	Particulars of Items	Actuals		B.E. 2016-2017	R.E. 2016-2017
		2014-2015	2015-16		
1 Office Expenses					
i)					
ii)					
iii)					
TOTAL					
2 Supplies & Material					
i)					
ii)					
iii)					
TOTAL					
3 Other Charges					
i)					
ii)					
iii)					
TOTAL					

