

169/c

**DEPARTMENT OF WOMEN & CHILD DEVELOPMENT
GOVT. OF N.C.T. OF DELHI
(ACCOUNTS BRANCH)
1, CANNING LANE, K.G. MARG
NEW DELHI - 110001**

F. 76(1)/DWCD/Accts/Budget/BE-RE/2016-17/ 22209-53

Dated

5 OCT 2016

To,

The DDO/HQ

Department of Woman & Child Development
New Delhi-01.

Sub: Revised Estimates for the financial year 2016-17 and Budget Estimates for the year 2017-18 preparation and submission thereof (Non-Plan).

Sir/Madam

In continuation of letter No. F2(1)/2017-18/Fin.(B)/sbudget/58-61 dated 12/08/2016 & F.2(1)/2017-18/Fin.(B)/sbudget/232-341 dated 03/10/2016 received from the Pr. Secretary, Finance Department. The Proforma for preparation of Revised Estimate for the year 2016-17 and Budget Estimate for the year 2017-18 is enclosed herewith. The proforma duly filled in separately for each Non-Plan schemes must be submitted in all respect latest by 07/10/2016 to the Accounts Branch,

Before filling these proforma you are requested to go through the instructions carefully and complete the format accordingly. You are further requested to depute the officer acquainted with the subject to submit the requisite information after having discussed the matter with the Account Officer (HQ).

In case the budget proposal is not received by the due date, it will be presumed that you do not want any change in your Budget Estimate and the same will be treated as Revised Estimate 2016-17 and Budget Estimate 2017-18. In case of any variation (Excess/Saving) you will be held personally responsible for the same and no request for further allotment of Budget will be entertained. It is, therefore, requested that you should give personal attention and ensure timely submission of the budget proposal by 07/10/2016 positively.

This may be treated as **MOST URGENT**

Yours faithfully

(P.V. Gangadharan)
Account Officer

Encl: as above

F. 76(1)/DWCD/Accts/Budget/BE-RE/2016-17/ 22209-53

Copy forwarded for information and necessary action to:

1. PA to Secretary/ Director (WCD)/ Spl. Director for Information.
2. All District Officer/Desk Officer/DDO/SO (RTE)/RGG/DD(VAC)/All Deputy Directors (WCD)/In Charge Caretaking and Procurement.

Dated
5 OCT 2016

(P.V. Gangadharan)
Accounts Officer

1687C

Most Immediate
Time Bound

No. F.2 (1)/2017-18/Fin.(B)/sbudget/232-341
FINANCE (BUDGET) DEPARTMENT
GOVT. OF N.C.T.OF DELHI

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

Dated: 03/11/2016

OFFICE MEMORANDUM

SUBJECT: BUDGET ESTIMATES 2017-2018.

All the Departments were requested vide this office letter of even number dated 12.8.2016 submit the Revised Estimates for 2016-17 to Finance (Budget) Department and Director (Planning) by 2.9.2016 in the prescribed proforma. It was also requested that due to merger of Plan and Non-Plan classification from financial year 2017-18, Budget Estimates 2017-18 are being invited separately but department may keep ready all relevant data so that Budget estimates 2017-18 are submitted to Finance Department with in short period.

2. The Government has decided to do away with the practice of classifying the expenditure as Plan and Non-Plan in the budget from the financial year 2017-18 and the focus of budgeting and expenditure classification will shift to revenue and capital expenditure as envisaged in the Constitution of India. Hence forth the expenditure will be classified broadly in (i) Establishment Expenditure (ii) Government Schemes/projects including autonomous bodies (iii) Centrally Sponsored Schemes and (iv) Other expenditure.

3. It is also submitted that due date for submission of Revised Estimates 2016-17 was 2.9.2016 but the Departments as per list attached has not submitted their estimates till date. The Revised Estimates submitted by Departments in respect of salaries and the amount of arrears on account of implementation of 7th CPC report have not been projected correctly. A proforma annexure No.XIV is enclosed for submission of the amount of salaries and arrears. Therefore, all the Departments are requested to correct their figures in Revised Estimates 2016-17 while submitting the Budget Estimates 2017-18. All proforma are to be signed by authorised officer. In addition the telephone No. Of Authorised Officer must be intimated so that in case of information, if any required, she/he may be contacted to send it on priority.

4. A copy of Guidance note on merger of Plan & Non-plan Issued by Ministry of Finance, Department of Economic Affairs (Budget Division) dated 23.8.2016 and circulated by Ministry of Home Affairs, Govt. of India vide letter No.F.15020/2016-Pfg. Cell dated 8.9.2016 is available on the web site of Finance Department for information and necessary action.

5. Common discrepancies which have been noticed and continue to occur in budget estimates are given below and it is requested that appropriate action 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 Estimates is submitted to the Finance Department.
- VI. The departments will submit BE 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.

166/C


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.

6. 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.

7 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.

8 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.

Last date 9 The Revised Estimates 2016-17 and Budget Estimates 2017-18 may please be sent to the Joint Secretary, Finance (Budget) Department by 10.10.2016 positively. In case of expenditure other than Establishment, the proposal should be in duplicate.



(S.N. SAHAJ)

Principal Secretary (Finance)

Ends. 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.

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, 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 to be prepared for Revenue and Capital classification in view of the merger of Plan & Non-Plan. These will be based on what is expected to be paid under 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.

LUMP-SUM PROVISION :-

Normally, no lump-sum provision is made in the Budget except where urgent measures are to be provided for meeting emergent situation or for meeting preliminary expenses on a schema/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. In all other cases break-up by other objects of expenditure must be given.

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. The details of the arrears of pay on account of implementation of 7th CPC report may be worked out and incorporated in the prescribed proforma.

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 2016-17 or Budget Estimates 2017-18 may please be got approved from the Associate Finance. This would enable the Finance (Budget) Department to include the provisions there for in the Revised Estimated, 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.

ADDITIONAL EXPENDITURE:-

Any additional expenditure of whatsoever nature which might include payment of D.A., Bonus etc. for the year 2016-17 has to be contained within the Revised 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 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 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 2016-17 and the Budget Estimates 2017-18.

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 10/10/2018.

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 for Revised Estimates 2016-17 only.

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 2016-17 and also Revised Estimates 2016-17 and Budget Estimate 2017-18 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 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. Further form No.XII should tally with the detailed in incorporated in these statements.

Statement-I
(₹ in lakh)

Major Head Wise Summary Statement

Major Head of Account	Budget Estimates 2016-2017	Revised Estimates 2016-2017	Budget Estimates 2017-18
-----------------------	-------------------------------	--------------------------------	-----------------------------

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

1612

X

Statement-II
(₹. In thousands)

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 & Budget Estimates 2017-18

Major Head/ as Indicated in the Detailed Demands for Grants	Actuals			Budget Estimates	Last eight months (actuals)	First four months (actuals)	Revised Estimates	Budget Estimates	Variations between columns	Reasons for variation between columns
	1	2	3	4	5	6	7	8	9	10
Detailed Heads	2014-2015	2015-2016	2016-2017	2015-2016	2016-2017	2016-2017	2017-18	4 & 7	7 & 8	

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 MONTHLY ROLLS

Name of the Department _____

REVISED ESTIMATES 2016-2017

STATEMENT-III
(R. in thousands)

S. No.	Particulars of Posts (Designations)	Scale of Pay	No. of posts	Pay (%)	D.A.	Transport Allowance	H.R.A.	Other Allowances & Absences	Total
1	2	3	4	5	6	7	8	9	10
A	Officers (Total)								
B	Officers (Vacant)								
	Total Officers								
C	Establishment (filled)								
D	Establishment (vacant)								
	Total Establishment								
	Grand Total (Officers+Estt.)								

(*) Pay to be indicated as per CCS (RP) Rules, 2015.

Note :

The Abstract of Monthly 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 Monthly Rolls.

160/c
X

Name of the Department

ABSTRACT OF NOMINAL DUTIES

STATEMENT IV

BUDGET ESTIMATES 2017-2018

(In thousands)

E. No.	Particulars of Police (Classification)	Scale of Pay	No. of posts	Pay	DA	Transport Allowance	H.A.S.	Other Allowance	Total Pay & Allowance
A	Officers (Total)								
B	Officers (Vacant)								
	Total Officers								
C	Establishment (Fixed)								
D	Establishment (Vacant)								
	Total Establishment								
	Grand Total (Officers+Total)								

Notes:

The Abstract of Nominal duties should be prepared in the Demand for Grants.

A Consolidated statement for the Grant as a whole should also invariably be sent along with the detailed Nominal Duty.

159/c X

STATEMENT-V(A)
(₹. 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	Budget Estimates 2017-18
1	Creation of posts		
2	Dearness Allowance		
3	Bonus		
4	Arrears		
5	Any other item (please specify each item separately.)		
GRAND TOTAL			

15/1/18

X

1529c

STATEMENT - V (B)

(\$. In thousands)

Information with regard to Expenditure converted from Plan to Non-Plan for R.E. 2016-17 only.

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

STATEMENT-VI

(₹. In thousand)

STATEMENT SHOWING POST BUDGET COMMITMENTS FOR WHICH PROVISION HAS BEEN MADE IN BE 2016-2017 AND BE 2017-2018.

DEMAND NO.

1	2	3	4	5	6	7	8	9
Name of the Department	Name of the Scheme/activity/Item of Exp.	Major/Author sub/detailed Head as in the Book of Demand for Grants for 2016-2017	Total Cost of the Scheme	Provision proposed in BE 2016-2017	Provision proposed in BE 2017-2018	Authority who has approved the scheme/activity	Reference No. & date of the M.V./Department of the Central Govt. / Delhi Govt.	Remarks

covering the sanction (in case the approval has been given by M.V./ Department with copy thereof)

RECURRING - NON RECURRING - TOTAL

156/4

X

155/c

STATEMENT SHOWING ITEMS OF EXPENDITURE (OTHER THAN POST BUDGET COMMITMENTS) FOR WHICH PROVISION HAS BEEN MADE IN R.E. 2016-2017 & R.E. 2017-18

STATEMENT-III
(R. in thousands)

DEMAND NO.								
1	2	3	4	5	6	7	8	9
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 BE 2016-2017	Provision proposed in BE 2017-18	Present status/ stage of consideration	If pending in the Min/ Deptt. of the Central Govt./State Govt reference No. & date under which the proposal was referred	Remarks

RECURRING - NON RECURRING - TOTAL

154/c

X

STATEMENT-VIII
(R. in thousands)

STATEMENT SHOWING NEW SERVICE/NEW INSTRUMENT OF SERVICE FOR WHICH PROVISION HAS BEEN PROPOSED IN REVISED ESTIMATES 2016-2017 & BUDGET ESTIMATES 2017-18 FOR LIBERTS 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 JHONA DECISION BELOW (RULE 10 OF THE DELEGATION OF FINANCIAL POWERS RULES 1978.)

DEMAND NO.

Sl. No.	Name of the Organisation	Major/Mother/Subsidiary Detailed head as in the book of Detailed Demands for Grants for 2016-2017	Revenue or Capital	Provision proposed in RE 2016-2017	Provision proposed in BE 2017-18	Whether it requires prior approval of Legislative Assembly or to be reported to Legislative Assembly	Remarks
1	2	3	4	5	6	7	8

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 interest paid up capital of the PSU should also be indicated.

Major Head/Name of the Scheme

STATEMENT-IX
(₹ in Lakhs)

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

Sl. No.	Particulars of Items	Actuals		B.E.		B.E.	
		2014-2015	2015-16	2016-2017	2016-2017	2017-18	
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.

152/10

ESTIMATE OF REVENUE RECEIPTS OF _____

(Name of ORGANIZATION FOR THE YEARS 2016-17 and 2017-18)

STATEMENT A
(in thousands)

1	2	3	4	5	6	7	8	9	10	11
Major Head/ Minor Head/ Detailed Head	Actuals 2014-2015	2015-2016	Budget Estimate 2016-2017	Last eight months actuals 2015-2016	Four four months actuals 2016-2017	Total Columns	Revised Estimate 2016-2017	Budget Estimate 2017-18	Variation to Column 4 & 8	Diff. between for Columns 8 & 9
						586			4 & 8	8 & 9

157/c

X

REVENUE ESTIMATES FOR ANNUAL PLAN 2016-2017 and Budget Estimates 2017-18

STATEMENT A
(in thousands)

Sl. No.	Name of Sector/	Approved			2016-17			Revised Estimates 2016-17			2017-18			Audit/Compliance / Remarks for adoption by C&A (S. 76.10)
		REV	CAP	LOAN	TOTAL	REV	CAP	LOAN	TOTAL	REV	CAP	LOAN	TOTAL	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	

Estimated strength of Statehood and provision clerks,
 State of Mississippi

Statement
 (7 to follow)

(Strength as on 12-31-2011)

Pay Period/ Grade pay	Location, as per Job Classification	2011					2012					2013-2014	2014-2015	2015-2016	2016-2017	2017-18	
		Classified Number	Number/ Actual	Temp A	Temp B	Temp C	Total No. of employees employed	No. of positions	Estimated strength	Estimated strength							
											1						2
XXXX Total																	
XXXX-XXXX-CP-1000		24															
XXXX-XXXX-CP-8700		13															
XXXX-XXXX-CP-7900		12															
XXXX-XXXX-CP-4800		13															
XXXX-XXXX-CP-4200		10															
XXXX-XXXX-CP-4100		5															
XXXX-XXXX-CP-4000		8															
XXXX-XXXX-CP-3900		7															
XXXX-XXXX-CP-3800		6															
XXXX-XXXX-CP-3700		5															
XXXX-XXXX-CP-3600		4															
XXXX-XXXX-CP-3500		3															
XXXX-XXXX-CP-3400		2															
XXXX-XXXX-CP-3300		1															
XXXX-XXXX-CP-1000		1															
Total																	

- 1. Salary
- 1a) Others
- 2) pay
- 3) pay
- Total Salary
- 2. Allowance (other than
- OT/ATD)
- 3. wage
- 4. O.T.A
- 5. O.T.L
- 6. T.L
- Total (to be)

	2013-2014	2014-2015	2015-2016	2016-2017	2017-18
1. Salary					
1a) Others					
2) pay					
3) pay					
Total Salary					
2. Allowance (other than					
OT/ATD)					
3. wage					
4. O.T.A					
5. O.T.L					
6. T.L					
Total (to be)					

158/c

149/c

Name of Department

STATEMENT-XIII
(₹. in lakh)

Asset	Assets acquired during the last five years	Assets acquired during the year 2015-16	Progressive total of assets at the end of the year 2015-16
Items			
Physical Assets :			

- 1-
- 2-
- 3-
- 4-
- 5-

Total

