

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

F. 54(26)/WCD/PLG./RE-2018-19& BE-2019-20/ 25578-602.

Dated:

✓ To,

All Scheme Implementing Officers

DD(FAS), DD(ICDS), DD(WEC), DD(CPU/ICPS),
DD(PMMVYY), DD(ESTATE), JD(CTB)DD(LADLI)
DD(ADMN), AD.(GRC, RTE, RGO), AD(VAC)AD(Prohibition),
All Homes, MHU, Sanskar Ashram through DD(CPU)
Department of Woman & Child Development
New Delhi-01.

25 SEP 2018

Sub: **Revised Estimates for the financial year 2018-19 and Budget Estimates for the year 2019-20 preparation and submission thereof.**

Sir/Madam

Kindly refer letter No. F2(1)/2018-19/Fin.(B)/jsbudget/1356 dated 12/09/2018 received from the Pr. Secretary, Finance Department regarding preparation of Revised Estimate for the year 2018-19 and Budget Estimate for the year 2019-20. The Performa duly filled in separately for each schemes must be submitted in all respect **latest by 05/10/2018** to the Planning Branch, WCD(HQ)

Before filling these Performa you are requested to go through the instructions carefully and complete the format accordingly.

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 2018-19 and Budget Estimate 2019-20. It is, therefore, requested that you should give personal attention and ensure timely submission of the budget proposal **by 05/10/2018** positively. **Soft copy of the said letter and all the formats is being mailed to you along with this communication.**

This may be treated as **MOST URGENT**

Yours faithfully

(S.K.RANJAN)

DY. CONTROLLER OF ACCOUNTS

Encl: as above

F. 54(26)/WCD/PLG./RE-2018-19& BE-2019-20/

Dated

Copy forwarded for information and necessary action to:

1. PA/OSD to Director (WCD) for Information.
2. All district Officer, DDOs/Desk officer through Scheme implementing officer/DDs (WCD)
3. The Programmer with the request to upload on the website of the WCD (including all the formats)

(S.K.RANJAN)

DY. CONTROLLER OF ACCOUNTS

WCDPLG2016@GMAIL.COM

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 prepared containing Revenue and Capital classification of expenditure. Estimation will be based on what is expected to be paid under each 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 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. 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.

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 2018-19 or in Budget Estimates 2019-20 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 Estimates/Budget Estimates, 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 2019-20 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 issued from time to time should also be kept in view while framing the budget proposals for Revised Estimates 2018-19 and the Budget Estimates 2019-20.

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 10/10/2016.

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 2018-19 and Revised Estimates 2018-19 and Budget Estimate 2019-20 should be explained in detail and supported by adequate data. **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 match with the details as incorporated in these statements.

Major Head Wise Summary Statement**Statement-I**

Demand No.: _____

Name of Department: _____

(' in lakh)

Major Head of Account		Budget Estimates 2018-2019	Revised Estimates 2018-2019	Budget Estimates 2019-2020
Revenue Section * 1. Establishment & Obligatory Expenditure 2. State Schemes and Projects including Autonomous Bodies 3. Centrally Sponsored Schemes 4. Other Expenditure	Major Head No. Major Head No. Major Head No. Major Head No.			
Total- Revenue Section				
Capital Section * 1. State Schemes and Projects including Autonomous Bodies 2. Other Expenditure	Major Head No. Major Head No.			
Total- Capital Section				
Loan & Advances	Major Head No.			
Grand Total				

Note: * Separate information is to be provided in respect of Major Head under different sectors like General Services, Social Services and Economic Services and Grants in Aid etc.

Contact or Email for soft & Excel file copy at : wcdplg2016@gmail.com

Statement-II

Statement showing Actuals for the last two years, actuals for the last six months of 2017-2018, actuals for the first six months of 2018-2019, Revised Estimates 2018-2019 and Budget Estimates 2019-2020

Demand No.: _____

Name of Department: _____

Major Head	Actuals		Budget Estimates	Last six months (actuals)	First six months (actuals) upto 30.09.2018	Revised Estimates	Budget Estimates	Variations between columns	Reasons for variation between columns
	2016-2017	2017-2018	2018-2019	2017-2018	2018-2019	2018-2019	2019-2020	4 & 7	7 & 8
1	2	3	4	5	6	7	8	9	10
Detailed Heads * as indicated in the Detailed Demands for Grants									

Note.

1. * **Separate proforma is to be used for each component as indicated in Statement-I**
2. Reasons for variations may be given in a separate sheet, if necessary.
3. 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.

ABSTRACT OF NOMINAL ROLLS

Statement-III

Demand No.: _____

Name of Department: _____

REVISED ESTIMATES 2018-2019

(` in thousands)

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

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 invariably be sent along with the detailed Nominal Rolls.

ABSTRACT OF NOMINAL ROLLS

Statement-IV

Demand No.: _____

Name of Department: _____

BUDGET ESTIMATES 2019-2020

(. in thousands)

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

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 invariably be sent along with the detailed Nominal Rolls.

Statement-V

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

Demand No.: _____

Name of Department: _____

Sl. No.	Particulars of post Budget decisions	Revised-Estimates 2018-2019	Budget-Estimates 2019-2020
1	Creation of posts		
2	Dearness Allowance		
3	Bonus		
4	Arrears		
5	Any other item (Please specify each item separately)		
	GRAND TOTAL		

Statement-VI

STATEMENT SHOWING POST BUDGET COMMITMENTS FOR WHICH PROVISION HAS BEEN MADE IN RE 2018-2019 AND BE 2019-2020.

Demand No.: _____

Name of Department: _____

(₹. in thousand)

Name of the Department	Name of the Scheme/activity/ item of Exp.	Major/Sub Major/Minor sub/detailed sub Head as in the Book of Demand for grants for 2018-2019	Total Cost of the Scheme	Revised Estimate 2018-2019	Budget Estimates 2019-20	Authority who has approved the scheme/ activity	Reference No. & date of the Min/Department of the Central Govt./ Delhi Govt. conveying the sanction (in case the approval has been given by Min/ Department with copy thereof)	Remarks
1	2	3	4	5	6	7	8	9
	Recurring							
	Non Recurring							
	Total							

Statement-VII

STATEMENT SHOWING ITEMS OF EXPENDITURE (OTHER THAN POST BUDGET COMMITMENTS) FOR WHICH PROVISION HAS BEEN MADE IN RE 2018-2019 AND BE 2019-2020.

Demand No.: _____

Name of Department: _____

(' . in thousand)

Name of the Department	Name of the Scheme/activity/ item of Exp.	Major/sub Major/Minor sub/detailed sub head as in the Book of Demand for grants for 2018-2019	Total Cost of the Scheme	Revised Estimates 2018-2019	Budget Estimates 2019-2020	Present status / stage of consideration	If pending in the Min./ Department of the Central Govt./Delhi Govt. Reference No. and Date under which the proposal was referred	Remarks
1	2	3	4	5	6	7	8	9
	Recurring							
	Non Recurring							
	Total							

Statement-VIII

STATEMENT SHOWING NEW SERVICE/NEW INSTRUMENT OF SERVICE FOR WHICH PROVISION HAS BEEN PROPOSED IN REVISED ESTIMATES 2018-2019 AND BUDGET ESTIMATES 2019-2020 (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.)

Demand No.: _____

Name of Department: _____

(` . in thousands)

Sl. No.	Name of the Organisation	Major/Sub-Major/Minor/ Sub head/Detailed sub head as in the book of Detailed Demands for Grants for 2017-2018	Revenue or Capital	Revised Estimate 2018-2019	Budget Estimate 2019-2020	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 latest paid up capital of the PSU should also be indicated.

Statement-IXA

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

Major Head/Name of the Scheme: _____

Demand No.: _____

Name of Department: _____

Particulars of items			(` in Lakhs)		
	Actuals		B.E.	R.E.	B.E.
	2016-2017	2017-18	2018-2019	2018-2019	2019-2020
Office Expences					
i)					
ii)					
iii)					
TOTAL					

Contact or Email at : wcdplg2016@gmail.com

No. F.2(1)/2018-19/Fin.(B)/jsbudget/ 1356
FINANCE (BUDGET) DEPARTMENT
GOVT. OF N.C.T.OF DELHI

4th Level, A-Wing, Delhi Sectt.
I.P. Estate, New Delhi
Dated: 12/09/2018

OFFICE MEMORANDUM

SUB: REVISED ESTIMATES 2018-19 & BUDGET ESTIMATES 2019-20.

The Finance Department has initiated the process of preparation of the Revised Estimates (RE) for 2018-19 and Budget Estimates (BE) for 2019-20. All the departments are therefore requested to submit the Revised Estimates 2018-19 and Budget Estimates 2019-20 in the prescribed proforma I to XIV in accordance with the provisions of the General Financial Rules 2017 and detailed guidelines enclosed. The relevant forms are available on the website of the Finance Department for download. Annexure I to VII are for additional information relating to Scheme/Programme/Projects which will be sent to Planning Department.

2. With the merger of Plan and Non-Plan classification of expenditure from 2017-18 onward, the Budget Estimates comprise expenditure on Revenue and on Capital account including Loan and Advances. Broadly these components of expenditure have been classified in (i) Establishment and Obligatory Expenditure (ii) Government Schemes/Projects including Autonomous Bodies (iii) Centrally Sponsored Schemes and (iv) Other Expenditure. The departments are required to formulate the estimates under these components in the prescribed format.
3. While submitting Revised Estimates for 2018-19 and the Budget Estimates for 2019-20, the department will ensure that the Budget Estimates are submitted in the prescribed format separately for each category
4. Revised Estimates/Budget Estimates need to be formulated taking a realistic assessment of funds which are to be fully 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 saving or additional requirement of funds. As per Appendix-IV of GFR 2017 estimated strength and provisions thereof is a schedule incorporated in Detailed Demands for Grants. Therefore, department will ensure that the statement containing sanctioned establishment strength and budget provisions therefor match with the other corresponding statements.
 - 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 not available for Re-appropriation within the same section of Demand 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 should be avoided. The Head of Department will ensure that the entire funds so projected will be utilised during the financial year and no saving is reported.

- III. It has also been noticed that Re-appropriations were taken by the departments but they were not able to utilise fully even their existing grants. There were also cases where the actual expenditure at the close of the financial year was found either in excess or short of the budget provisions.
- 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. Budget Estimates/Revised 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 proposals submitted to the Finance Department. While doing internal assessment, necessary instructions may be issued to these Offices/Institutions that Budget Estimates/Revised Estimates should not be sent to the Finance Department directly. Budget proposals submitted directly by any such institutions will not be entertained and will be filed.
- VI. Budget proposals should be prepared only on the prescribed format of statement and should be signed by the Authorised Officer. Due care should be taken while preparing the Estimated Strength of Establishment and provisions thereof, Additional fund requirements proposed in Revised Estimates, Object Head wise and Major Head wise figure should match with the summary of budget provisions.
- VII. The figures of budgets provisions should be given in thousands of rupees only except where specifically mentioned otherwise. Total of Sub-Head / Minor-Head of the unit should match with the consolidated summary of Major Head.
- VIII. The proposal for opening of new head should contain the details of Major/Sub Major/Minor Heads details alongwith Sub-Head/Detailed Sub-Head and Object Head or the Primary Unit of Appropriation of expenditure. The approval of the schemes and other relevant documents should also be enclosed with the proposal.
- IX. The Statement No.10 relates to Non-Tax Revenues of the department. This information should be Major Head wise upto Minor Head of Accounts.
- X. A soft copy in excel sheet in respect of the provisions of Estimated Strength of Establishment and provision there for is also to be submitted in the prescribed format.
- XI. Form IXA to C contains information relating to item wise breakup of Office Contingency, Supplies and Materials and Other Charges. The figures of these statements should match with statement of consolidated provisions.
- XII. Proposals for implementation of Centrally Sponsored Schemes are submitted to the Nodal Ministry in Government of India by the departments. Making necessary budget provisions under the Receipt & Expenditure in corresponding functional head is the responsibility of the department concerned. It has been observed that necessary budget provisions are not made by the departments resulting in delay in implementation of schemes.

5. Lump-sum budget provisions are subject to instructions under Object Class 5 (Other Expenditure) GID (1) below Rule 8 of DFPR 1978. Departments are well aware of items of work or Object Class of expenditure which are to be taken up under a scheme/programme. In spite of this, it has been observed that the departments have not provided the bifurcations of lump-sum budget under different object class of expenditure or due care has not been taken while bifurcating lump-sum budget provisions under other objects class of expenditure. To avoid unnecessary Supplementary and delay in implementation of a scheme/programme department should ensure appropriate action for classification of expenditure while formulating budget estimates.
6. 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 Grants-in-aid in these components only with realistic requirement of funds under each Object Head.
7. Budget proposals under Centrally Sponsored Schemes (CSS) are to be submitted in a separate Statement. Proposal for opening of new head, if any, should be accompanied by Object Head(s) of expenditure and provision there under and other relevant documents.
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. In spite 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. 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.
11. The Revised Estimates 2018-19 and Budget Estimates 2019-20 may please be sent to the Joint Secretary Finance (Budget). A set of budget proposal relating to schemes/programmes/projects alongwith 07 formats (Annexure I to VII) for additional information may please be sent to Director (Planning), GNCT of Delhi, Delhi Secretariat, New Delhi. Budget proposals should reach in the Finance (Budget) Department and Planning Department on or before 10.10.2018 positively.
12. The pre-budget/RE meetings will start from mid-October 2018 for which the dates and time will be communicated separately.


(Renu Sharma)

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 the:-

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