

BUDGET/DATE BOUND

No. 409373-F&PO(5)-2024/13133
CHANDIGARH ADMINISTRATION
FINANCE DEPARTMENT
(ACCOUNTS BRANCH)

Dated, Chandigarh the 21.08.2024

To

All the Heads of Departments,
Chandigarh Administration.

Subject:- Revised Estimates for the current Financial Year 2024-25 and Budget Estimates for the next Financial Year 2025-26.

Sir,

The Govt. of India, Ministry of Home Affairs is likely to discuss the projection for Revised Estimates 2024-25 and Budget Estimates 2025-26 in the second week of September, 2024. It is, therefore, requested that action may be initiated to frame the Revised Estimates 2024-25 and Budget Estimates 2025-26.

2. While preparing the Revised Estimates 2024-25 and Budget Estimates 2025-26, the following aspects must be kept in view:-

- a) Every proposal of Revised Estimates, Budget Estimates or surrender of funds/requirements of additional funds during the year may be submitted to the Finance Department **after getting the same vetted from the SAS Accounts Functionaries and the approval of the Administrative Secretary** of the department concerned.
- b) During previous years certain departments have surrendered huge funds which have been viewed seriously by the Govt. of India as well as Public Accounts Committee. In case, there is likely-hood of any savings, corrective action should be taken immediately by the concerned department to surrender such funds well in advance as prescribed under Chapter 3 of General Financial Rules, 2017.

It has also been observed in previous years that due to unrealistic budget projections, the funds have been surrendered even in the 'Salaries' head which has been seriously viewed by the Govt. of India. It should be ensured that budget of Salary head is proposed as per filled up posts of the Department and only token provision should be made of the vacant posts which are likely to be filled in the near future.

- c) In order to assess the accurate demands under Object Heads "Salaries", "Allowances" and "Leave Travel Concession" as well as to avoid lapse of funds under this object, the Govt. of India has introduced a format (Appendix 9) which is required to be compiled by each department. This format contains the details of posts sanctioned in a department and pay scale of the posts as well as the expenditure incurred or likely to be incurred on the respective posts scale wise. Therefore, this must be compiled correctly.

- d) It should also be ensured that the flow of expenditure on a departmental scheme should be so organized so as to avoid rush of expenditure particularly in the closing month of the Financial year.
- e) Despite instructions issued from time to time, to avoid excess expenditure and savings over sanctioned budget grant, some of the Budget Estimating authorities continue to prepare their budget proposals in a routine and casual manner. This should be avoided.
- f) There are instances wherein budget utilization is nil or negligible against allocation. In all such cases, either utilization be improved or if the funds are not required, these should be surrendered right now in the Revised Estimates 2024-25 so as to enable Finance Department to re-allocate these funds for proper utilization. All such departments need to reassess their requirement.

3. The wide variations between the original budget and the actual expenditure lead to an obvious conclusion that the estimating authorities have not been able to precisely anticipated, assess and project actual requirement of funds. This is attributable to various factors like over-pitching of the Estimates, casual approach in formulating the estimates and a tendency on the part of the Estimating Authorities not to reduce their funds requirements at the stage of Revised Estimates or Ten Monthly Estimate's stage, in the hope that they would utilize the funds by the end of the financial year. Such an approach is not conducive to proper Budgeting System and is liable to invite adverse comments from Parliamentary Committees /Audit etc.

4. Statements on the following formats are also required alongwith the proposals for Revised Estimates 2024-25 and Budget Estimates 2025-26:-

- i) Statement showing Actuals for the last year and first five months of current Financial Year and likely Revised Estimates 2024-25 and Budget Estimates 2025-26 (Statement -I).
- ii) Abstract of nominal rolls for Revised Estimates 2024-25 and Budget Estimates 2025-26 (Statement-II).
- iii) Revised Estimates of Revenue Receipts for the year 2024-25 and Budget Estimates 2025-26. (Statement-III).
- iv) Appendix (9) (Statement-IV).
- v) Statement showing the "Assets" in Appendix X-M.

5. The statements for which any department has "NIL" information to offer, may not be submitted.

6. It is requested that these guidelines may be strictly followed and the Revised Estimates may be formulated on realistic basis in the prescribed proforma to avoid any back reference resulting delay in finalization of the Budget Estimates.

7. Realistic and not exaggerated over-ambitious projections for Receipts Budget (Tax and Non-Tax) may also be furnished along with the expenditure estimates, as per prescribed procedure.

8. The proposals for opening a new object head alongwith provision, if required, may also be furnished for inclusion of the same in the Detailed Demand for Grants for the next Financial Year 2025-26. **The Memo No. 152608-F&PO(5)/2022/19081 dated 22.12.2022 regarding opening of new object heads may strictly be complied as per the guidelines issued by the Govt. of India while projecting the Budget Estimates 2025-26, in case of failure, the concerned DDO shall be held responsible.**

9. The letter issued by the Finance Department vide Memo No. F&PO(5)/2024/5524 dated 02.04.2024 with regard to **Rule 65(2) and 65(3) of GFR, 2017** may be complied in true letter and spirit

10. The proposals complete in all respects may be furnished keeping in view of the instructions mentioned in above Paras to the Finance Department **(in Accounts Branch, 3rd floor personally)** by **06-09-2024** positively. The dates prescribed must be adhered to strictly. However, if the proposals are not received by the prescribed date, these will not find place in the Budget Estimates and responsibility for its non-inclusion will squarely rest upon the Departments themselves.

Note: The telephone/mobile number of the DDO/Superintendent concerned must be indicated in the forwarding letter.

Yours faithfully,

Finance and Planning Officer
for Finance Secretary,
Chandigarh Administration.

STATEMENT NO.1

Statement showing actuals for the last year, actuals for the first five months of 2024-25 and the likely R.E. 2024-25 and B.E. 2025-26.

(Rupees in thousands)									
Major/ Detailed Head of Account	Actuals 2023-24	Budget Estimates 2024-25	First Five months actuals 2024-25	Revised Estimates 2024-25	Arrears, if any	Total Revised Estimates 2024-25 (5+6)	Budget Estimates 2025-26	Reasons for variations from Columns 7 & 3	Reasons for variations from Columns 8 & 3
1	2	3	4	5	6	7	8	9	10

Note:- Reasons in Columns no. 9 & 10 are mandatory. Without reasons the statement shall not be accepted.

Signature (Secy./HOD)

STATEMENT NO.II				
STATEMENT SHOWING ACTUAL EXPENDITURE AND PROPOSED PROVISION FOR FILLED UP ESTABLISHMENT ONLY.				
		(Rupees in thousands)		
	Actuals 2023-24	Budget Estimates 2024-25	Revised Estimates 2024-25	Budget Estimates 2025-26
Total No. of Officers				
(Group A & B) (Filled-up)				
Budget Provisions				
1.Pay				
2. Dearness Allowance				
3. Other Allowances				
Total				
Total No. of Staff				
(Group C & D) (Filled-up)				
Budget Provisions				
1.Pay				
2. Dearness Allowance				
3. Other Allowances				
Total				
Grand Total (No. of Officer & Staff)				
Grand Total (budget provisions)				

Signature (Secy./HOD)

STATEMENT NO.III							
REVISED ESTIMATES OF REVENUE RECEIPTS FOR THE YEAR 2023-24 AND BUDGET ESTIMATES 2024-25							
(Rupees in thousands)							
Account Head (Receipt)	Actuals 2023-24	Budget Estimates 2024-25	First Five months actuals 2024-25	Revised Estimates 2024-25	Budget Estimates 2025-26	Reasons for variations from Columns 3 & 5	Reasons for variations from Columns 3 & 6
1	2	3	4	5	6	7	8

Note:- Reasons in Columns no. 7 & 8 are mandatory. Without reasons the statement shall not be accepted.

Signature (Secy./HOD)

STATEMENT NO. IV (APPENDIX -9)

ESTIMATED STRENGTH OF ESTABLISHMENT AND PROVISIONS

Scale of pay	Group of post	Actual No. of Filled up posts during the year 2023-24	Total No. of sanctioned posts as on 31-3-2024	Actual No. of filled up posts in R.E. 2024-25 i.e. As on 31.08.2024	Estimated No. of posts in B.E. 2025-26	Actual Expenditure 2023-24	Provision in B.E. 2024-25	Provision in R.E. 2024-25	Provision in B.E. 2025-26
1	2	3	4	5	6	7	8	9	10
	"A"								
	Total								
	"B"								
	Total								
	"C"								
	Total								
	"D"								
	Total								
	Grand Total								

Note:-

- (1) The above information may be compiled by clubbing/grouping the posts scale of pay-wise.
- (2) Expenditure/provisions under Columns 7,8,9 and 10 may be indicated by adding/clubbing the posts scale of pay wise. Which includes expenditure/provisions of Pay,D.A. and allowances only.

Signature (Secy./HOD)

Statement No. V

APPENDIX -X-M			
ASSET REGISTER			
	Assets at the beginning of the year 2023-24	Assets acquired during the year 2023-24	Cumulative total of assets at the end of the year 2023-24
	Cost (Rs. Cr)	Cost (Rs. Cr)	Cost (Rs. Cr)
Physical assets:			
Land			
Building			
Office			
Residential			
Roads			
Bridges			
Irrigation Projects			
Power projects			
Other capital projects			
Machinery & Equipment			
Office Quipment			
Vehicles			
Total			
Financial assets:			
Equity Investment			
Shares			
Bonus shares			
Loans and advances			
Loans to State & UT Govts.			
Loans to Foreign Govts.			
Loans to companies			
Loans to others			
Other financial investments			
Total			
Notes:			
1. Assets above the threshold value of Rupees two lakh only to be recorded.			
2. This disclosure statement does not include assets of Cabinet Secretariat, Central Police Organizations, Ministry of Defence, Departments of Space and Atomic Energy.			

Signature (Secy./HOD)

Statement- VI

Details for Capital Projects for providing funds in BE 2025-26 (Major Head Wise)

Name of the Department:-

Sr. No.	Head of Account	Project Name	Estimated Project Cost	BE 2025-26 Demand)			Tentative timeline scheduled for Administrative Approval	Rs. in thousand Justification/necessity of Projects
				Ongoing Projects	New Projects	Total		
1	2	3	4	5	6	7 = (5+6)	8	9
1								
2								
3								
4								
5								

Note: The departments should identify and prioritize the schemes to be undertaken IN ORDER OF PRIORITY for its execution and project the Budget Estimates 2024-25 in consultation with the Engineering Deptt.

Signature (Secy./HOD