

कार्यालय, रक्षा लेखा महानियंत्रक
OFFICE OF CONTROLLER GENERAL OF DEFENCE ACCOUNTS
उलान बटार मार्ग, पालम, दिल्ली छावनी-110010
ULAN BATAR MARG, PALAM, DELHI CANTT.-110010

No. AN/VII/7220/RE 17-18/BE 18-19

Dated 16.08.2016

To

The All PCsDA/CsDA
The PCA (Fys) Kolkata
AN-IV /AN-V Section/ CENTRAD (Local) (Through Website)

Subject: Preparation and submission of Revised Estimates for 2017-2018 and Budget Estimates for 2018-2019 under Major Heads 2052 – Salaries (DAD) & 7610 – Loans and Advances (DAD).

The Revised Estimates for the FY 2017-2018 and Budget Estimates for the FY 2018-2019 for Defence Accounts Department are due for submission to the Ministry. In this context, the following guidelines are issued for the preparation of Estimates:

2. While preparing RE/BE, the detailed instructions contained in **Appendix 3 of GFR 2017(Copy enclosed)** and circulars on Budget related matters issued by this HQ office from time to time may be kept in view.
3. It may be ensured that the trend of expenditure as revealed through **RDR compilation of 08/2017** may be taken as the basis for preparation of RE 2017-2018, by giving due effect to the retirement of personnel, fresh recruitment through Staff Selection Commission and promotion in various grades etc., in accordance with revised pay of 7 CPC. Where additional funds are required, the detailed justification in support of the same may also be furnished. Similarly for preparing projections for BE 2018-2019 under various Heads, the trend of expenditure of the previous years may be taken as a guiding factor.
4. It has been emphasized from time to time that the budgetary estimates should be formulated on realistic basis. It is, therefore, reiterated that utmost caution and accuracy to be adopted while estimating requirements of funds for RE 2017-2018 and BE 2018-2019, in order to ensure that the budgetary projections are made after an accurate and realistic assessment of the requirements and visualization of the actual/ anticipated expenditure.

SALARY

5. Projection of funds under Salary Heads for RE 2017-2018 & BE 2018-2019 may invariably be made in the **Appendix IX-A**. The effective strength of the establishment may be taken into account. The funds required for Ad-hoc Bonus may distinctively be shown in Appendix-IX-A to enable us to project the same in RE 2017-2018 to the Ministry.
6. Funds required under Head 'Other Allowances' (00/094/26) should be supported by an additional items-wise statement indicating the last 3 years actual expenditure and expenditure incurred up to 08/2017. Item wise requirement of funds for each item i.e. HRA, , CEA, Honorarium, LTC etc. may be shown in a separate **Annexure-I**.

WAGES

7. **Only for CDA (PD) Meerut** - The requirement under this Head may be projected in **Annexure-II**.

OVERTIME ALLOWANCE

8. The requirement under this Head may be projected in **Annexure-III**, keeping in view of the latest orders on the subject.

TRAVEL EXPENSES (DOMESTIC)

9. It should be ensured that the projections under this Head may be made in **Annexure IV-A & IV-B** giving the details of Expenditure and Estimates under each sub-unit of TE (i.e. TA on Transfer, TA Temporary duty officers, TA Temporary duty staff, Local Audit and Transfers affected by CGDA, & TA/DA on training). *While making the projection for RE 2017-18*, the funds constraints under this Head brought out earlier vide BE allocation letter may be kept in view.

OFFICE EXPENSES

10. The details of expenditure to be incurred during 2017-2018 and 2018-2019 under this Head may be projected in Annexure 'V'. **All out efforts should be made to meet the expenditure within BE 2017-2018 allocation by adhering to the economy orders issued by the Ministry of Finance from time to time.** Further the item-wise requirement of funds under this Head for RE 2017-2018 & BE 2018-2019 and actual expenditure during last three years may be shown in separate statements with full justification thereof. The office-wise allocation/projection of funds may also be attached separately. **Projections showing Allotment/Expenditure profile by PCsDA/CsDA during 2014-15, 2015-16 & 2016-17 in respect of their Main Office & other sub-offices excluding CsFA (Fys)/IFAs (SAG Level)/Area Accounts Offices/PAOs/DPDOs may be submitted in Annexure 'V-A' & 'V-C'. Similarly, the Projections showing Allotment/Expenditure in respect of CsFA(Fys) / IFAs (SAG level) / Area Accounts Offices/PAOs/DPDOs may be submitted on Annexure 'V-B' & 'V-D' to enable us to process the projections with a view to making direct allocation to CsFA(Fys)/IFAs (SAG level)/Area Accounts Offices/PAOs/DPDOs. The total projection under Head 'Office Expenses' may be summarized in a separate summary (Annexure-V) and carried over to the Main Summary.**

PROJECTION IN RESPECT OF IFA (SAG LEVEL)

11. PCsDA/CsDA are requested to indicate the requirement of funds under Heads 'Travel Expenses (Domestic)' and 'Office Expenses' in respect of IFA offices (SAG level) under their organisation after obtaining the projection for RE/BE from their respective IFAs. The same may be shown in the Annexure IV-A and V-B distinctly. It may be ensured that the requirement of IFAs under your organisation under Heads 'Travel Expenses (Domestic)' and 'Office Expenses' has been taken into account before making projection to this HQ office so that requirement of IFAs (SAG level) is considered at the time of RE/BE allocation stage only. The HQrs Circular No. AN/VII/ 7220/ BE 2016-17 dated 22.07.2016 should also be kept in view, while making projections under the head 'Travel Expenses (Domestic)'.

PROJECTION IN RESPECT OF NADFM, PUNE AND CIA (Fys) KOLKATA

12. PCDA (O) Pune and PCA (Fys) Kolkata are requested to indicate the requirement of funds under Head 'Office Expenses' in respect of NADFM, Pune and CIA (Fys) Kolkata respectively, after obtaining the projection for RE/BE from them. The same may be shown in the Annexure V-B distinctly.

INFORMATION TECHNOLOGY

13. Requirement of funds under Head 'Information Technology' may be projected to IT & S Section of this HQ office.

OTHER ADMINISTRATIVE EXPENSES

14. While projecting the requirement of funds under this Head, the justification in support of the projection, inter-alia indicating the number of **personnel working in Departmental Wet Canteen** may be submitted. The instructions and guidelines issued from time to time on the subject may also be kept in view. The accurate and realistic projections may be made in **Annexure-VI**. In addition, the requirement of funds for training may be projected under the head, separately.

RENT, RATES & TAXES

15. The commitments made for the year 2017-2018 and 2018-2019 for the payment of rent towards hired building and payment of service charges to local bodies in respect of DAD accommodations etc. may please be worked out on realistic basis and the same is projected to this HQ office. The amount of Rent/Service charges for past period due for payment during the year 2016-17 and 2017-18 may also be included in RE 2017-18 and BE 2018-19 projections, giving full details i.e. period and rates in **Annexure-VII**.

PROFESSIONAL SERVICES

16. RE/BE projections under this Head may be made giving full details of outside agencies to whom the payment is to be made in **Annexure-VIII**.

MEDICAL TREATMENT

17. Projection of funds under Head 'Medical Treatment' for RE 2017-18 & BE 2018-19 in respect of serving employees of DAD may distinctively be projected on the basis of the trend of expenditure during previous years and anticipated expenditure during the current FY in **Annexure-IX**. It has been experienced that at the fag end of the financial year, there is rush to clear the pending medical bills and additional demand is made to this HQ office in February and March. PCsDA/CsDA is, therefore, requested to make projection in such a manner so that request for additional allocation at the fag end of financial year is avoided.

CHARGED EXPENDITURE

18. The payment to be made to the DAD personnel in compliance of the CAT/Courts Judgments may be projected with full details. Similarly, the details of the cases which are pending in CAT/Courts and the amount likely to be paid in each case during the year 2017-18 and 2018-19 may also be intimated to enable us to project the consolidated demand to Ministry through RE/BE projections.

LOANS AND ADVANCES

19. (a) **HOUSE BUILDING ADVANCE**

The demand for HBA in respect of committed cases and fresh cases may be projected under a separate forwarding letter inter-alia indicating the number of applications pending on date and number of applications anticipated citing amounts under each category.

(b) PC ADVANCE

The requirement under this Head, may be made as per the actual requirement of your organisation during 2017-18 and 2018-19 respectively. The Projections under Head '**Loans and Advances**' may be submitted in **Annexure-XI** to enable us to consolidate the same.

RECEIPT BUDGET

20. The estimates may be made for RE 2017-18 and BE 2018-19 in the prescribed format based on the actual receipts during last financial year and receipts upto 08/2017 during the current financial year and may be submitted under a separate forwarding letter.

21. Before submission of RE/BE projections, it may be ensured that all the Statements/Annexures are duly tagged and enclosed in the following serial..Additional Annexure, if required, may be devised at your end on the lines of other Annexure. **In case, there is Nil projection under any above mentioned Heads, No Annexure for that Head is required to be submitted/attached.**

- a) Main Summary
- b) Appendix – IX A
- c) Appendix I
- d) Appendix II
- e) Appendix III
- f) Appendix IV A
- g) Appendix IV B
- h) Appendix V
- i) Appendix V -A & V- C
- j) Appendix V-B & V-D
- k) Appendix VI
- l) Appendix VII
- m) Appendix VIII
- n) Appendix IX
- o) Appendix X
- p) Appendix XI (specifically for Loans & Advances)
- q) Appendix XII (Receipt Budget)

22. The proposal for Revised Estimates for 2017-18 and Budget Estimates for 2018-19 for Defence Accounts Department under MH 2052 & 7610 may please be submitted so as to reach this HQ by 11th September 2017 positively.

23. Further, details of utilisation of current year's Budget till 08/2017 as per Govt. instructions may be enclosed.

24. It may please be ensured that the approval of the PCDA/PCA(Fys)/CDA is invariably taken before the estimates are submitted to this HQ office. **Timely submission of the Estimates may be ensured to avoid the delay in rendition of consolidated reports to the Ministry.**


(Mustaq Ahmad)
Dy.CGDA(AN)

Main Summary									
RE 2017-18 & BE 2018-19									
Name of organisation:								(Rs. in thousands)	
Sl No.	Sub Head	Code Head	Actual 2016-17	BE 20176- 18 Allott.	Expr upto August 2017	Anticipated Expr September 2017 to remaining period of the financial year)	Total (Col. (6) +(7)	Projection RE 17-18	Projection BE 18-19
1	2	3	4	5	6	7	8	9	10
1	Salary(Officers)	0/094/23							
2	Salary(Staff)	0/094/24							
3	Dearness Allowance	0/094/25							
4	Dearness Pay	07/094/25							
5	Other Allowance	0/094/26							
	Total (Salary)								
7	Wages	0/094/27							
8	Travel Expenses (Domestic)	0/094/28							
9	Foreign Travel Expenses	0/094/91							
10	Office Expenses	0/094/30							
11	Rent, Rates & Taxes	0/094/31							
12	Over Time Allowances	0/094/37							
13	Other Admn. Expenses	0/094/42							
14	Profession & Special Services	0/094/35							
15	Medical Treatment	0/094/92							
	Grand Total								

APPENDIX -- IX A

ESTIMATED STRENGTH OF ESTABLISHMENT AND PROVISION THEREFOR

DEFENCE ACCOUNTS DEPARTMENT

(Rs. in thousands)

Scale of Pay in full with increment	Strength as on 1st March 2017		Total Nos. of Posts	Nos. of Emp. In position	Estimated Sanctioned Strength	Estimated Sanctioned Strength	Name of Posts	Actual 2016-17	Budget 2017-18	Revised 2017-18	Budget 2018-19
	Status of Post (Gaz/Non-Gaz)/Regualr/Temp	Group of Posts									
							1.(a) Salary Officers				
(a) Officers											
Level -17							CGDA				
Level-16							Additional CGDA				
Level-15							Principal Controller				
Level-14							Sr. Administrative Grade				
Level-13							Selection Grade Jr.Adm.Gd.				
Level-12							Jr. Administrative Grade				
Level-11							Sr. Time Scale				
Level-10							Jr. Time Scale				
Level-09							Sr. Accounts Officer				
PB-2 GP 5400							Accounts Officer				
PB-2 GP 5400							Hindi Officer				
Level-08							Senior Private Secretary				
Level-08							Assistant Accounts Officer				
Level-06							Private Secretary				
							TOTAL Salary (Officers)				
							(b) Salary Staff				
Level-08							Supervisor (Accounts)				
Level-07							Sr. Hindi Translator				
Level-06							Senior Auditor				
Level-06							DEO 'D' / DEO 'C' / Steno-I / Steno-II / Jr HT / Librarian / SC Dri (Spl Grade)				
Level-05							Auditor / DEO 'B' / SC Driver (Grade-I)				
Level-04							DEO 'A' /Steno-III / SC Driver (Grade-II)				
Level-02							Clerks /Hindi Typst / SC Drivers (Ord Gd) / Sr Ges Opr.				
Level-01							Record Clerks				
Level-01							Other Gp.'C' Staff				
Total							TOTAL Salary (Staff)				
							(c) Ad-hoc Bonus				
							Total Salary(S) & Bonus				

Annexure-III

RE 2017-18 & BE 2018-19 Projections

under head 'Over Time Allowance' (0/094/37)

Name of organisation:

(Rs. in thousands)

Sl. No.	Name of Organisation	Actual Expr 2014-15	Actual Expr 2015-16	Actual Expr 2016-17	Average Expr (3 Years)	BE 17-18 Allott	Expenditu re upto 08/2017	Anticipated Expr (9/17 to 3/18)	Total Col (8)+(9)	Projection RE 17-18	Projection BE 18-19	Remarks
1	2	3	4	5	6	7	8	9	10	11	12	13

												Annexure-IV-A'
RE 2017-18 & BE 2018-19 Projections												
under head 'Travel Expenses (Domestic)' (0/094/28)												
Name of organisation:												
											(Rs. in thousands)	
Sl. No.	Name of Organisation	Actual Expr 2014-15	Actual Expr 2015-16	Actual Expr 2016-17	Average Expr (3 Years)	BE 17-18 Allott	Expenditure upto 08/2017	Anticipated Expr (9/17 to 3/18)	Total Col (8)+(9)	Projection RE 17-18	Projection BE 18-19	Remarks
1	2	3	4	5	6	7	8	9	10	11	12	13
	Detailed justification of requirement of funds under head 'Travel Expenses (Domestic)'											

																		Annexure- V'
Summary for 'Office Expenses'																		
RE 2017-18 BE 2018-19 under head 'Office Expenses' in r/o Main Office & sub-offices including CsFA(Fys)/PAOs/DPDOs/AAOs/IFAs																		
																		(Rs. in thousands)
	BE 17-18 Allotment			Expr upto 08/2017			Aniticipated Expr (09/17 to 03/18)			Total Expr 17-18			Projections RE 2017-18			Projections BE 2018-19		
Sl. No.	(MO & other sub-offices)	(CsFA/PAOs/DPDOs/AAOs/IFAs)	(Total)	(MO & other sub-offices)	(CsFA/PAOs/DPDOs/AAOs/IFAs)	(Total)	(MO & other sub-offices)	(CsFA/PAOs/DPDOs/AAOs/IFAs)	(Total)	(MO & other sub-offices)	(CsFA/PAOs/DPDOs/AAOs/IFAs)	(Total)	(MO & other sub-offices)	(CsFA/PAOs/DPDOs/AAOs/IFAs)	(Total)	(MO & other sub-offices)	(CsFA/PAOs/DPDOs/AAOs/IFAs)	(Total)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
																		Carried over to Main Summary

Annexure-'V-A'												
RE 2017-18 & BE 2018-19 Projections in r/o Main Office & other sub-offices excluding PAOs/DPDOs/CsFA(Fys)/AOs/IFAs under head 'Office Expenses' (0/094/30)												
Name of organisation:												
											(Rs. in thousands)	
Sl. No.	Name of Organisation	Actual Expr 2014-15	Actual Expr 2015-16	Actual Expr 2016-17	Average Expr (3 Years)	Allotment 2017-18	Expenditure upto 08/2017	Anticipated Expr (9/17 to 3/18)	Total Col (8)+(9)	Projection RE 17-18	Projection BE 18-19	Remarks
1	2	3	4	5	6	7	8	9	10	11	12	13
							carried over to summary for 'Office Expenses'					

Annexure-'V-B'												
RE 2017-18 & BE 2018-19 Projections in r/o CsFA(Fys)/PAOs/DPDOs/AAOs/IFAs												
under head 'Office Expenses' (0/094/30)												
Name of organisation												
Sl. No.	Name of Sub-Offices (CsFA(Fys)/PAOs/DPDOs/AAOs/IFAs)	Actual Expr 2014-15	Actual Expr 2015-16	Actual Expr 2016-17	Average Expr (3 Years)	Allotment 2017-18	Expenditure upto 08/2017	Anticipated Expr (9/17 to 3/18)	Total Col (8)+(9)	(Rs. in thousands)		Remarks
										Projection RE 17-18	Projection BE 18-19	
1	2	3	4	5	6	7	8	9	10	11	12	13
1												
2												
3												
4												
5												
6												
7												
carried over to summary for 'Office Expenses'												

												Annexure-'V-D'
Item-wise RE 2017-18 & BE 2018-19 Projections in r/o CsFA(Fys)/PAOs/DPDOs/AAOs/IFAs												
under head 'Office Expenses' (0/094/30)												
Name of organisation:												
											(Rs. in thousands)	
Sl. No.	Head	Actual Expr 2014-15	Actual Expr 2015-16	Actual Expr 2016-17	Average Expr (3 Years)	Allotment 2017-18	Expenditure upto 08/2017	Anticipated Expr (9/17 to 3/18)	Total Col (8)+(9)	Projection RE 17-18	Projection BE 18-19	Remarks
1	2	3	4	5	6	7	8	9	10	11	12	13
1	Postage (76/094/30)											
2	Telephone (77/094/30)											
3	Petro/Diesel (78/094/30)											
4	Stationery (79/094/30)											
5	Furniture ((80/094/30)											
6	Liveries (81/094/30)											
7	HCW Esstt.(82/094/30)											
8	Office Eqpt. (83/094/30)											
9	Typewriters (84/094/30)											
10	Books/Periodicals (85/094/30)											
11	Vehicles (86/094/30)											
12	Casual Labourers (87/094/30)											
13	Printing/Binding (88/094/30)											
14	Other Misc. Expenses (89/094/30)											
	TOTAL											
carried over to summary for 'Office Expenses'												

Annexure-'VI'												
RE 2017-18 & BE 2018-19 Projections												
under head 'Other Admn. Expenses' (0/094/42)												
Name of organisation:												
(Rs. in thousands)												
Sl. No.	Name of Organisation	Actual Expr 2014-15	Actual Expr 2015-16	Actual Expr 2016-17	Average Expr (3 Years)	BE 17-18 Allott	Expenditure upto 08/2017	Anticipated Expr (9/17 to 3/18)	Total Col (8)+(9)	Projection RE 17-18	Projection BE 18-19	Remarks
1	2	3	4	5	6	7	8	9	10	11	12	13
	Justification of expenditure under head 'Other Admn. Expenses' (0/094/42)											

Annexure-'VII'												
RE 2017-18 & BE 2018-19 Projections												
under head ' Rent, Rates & Taxes ' (0/094/31)												
Name of organisation:												
											(Rs. in thousands)	
Sl. No.	Name of Organisation	Actual Expr 2014-15	Actual Expr 2015-16	Actual Expr 2016-17	Average Expr (3 Years)	BE 17-18 Allott	Expenditure upto 08/2017	Anticipated Expr (9/17 to 3/18)	Total Col (8)+(9)	Projection RE 17-18	Projection BE 18-19	Remarks
1	2	3	4	5	6	7	8	9	10	11	12	13
	Details of Buildings for which 'Rent, Rates & Taxes' required											

Annexure-'VIII'												
RE 2017-18 & BE 2018-19 Projections												
under head 'Professional Services' (0/094/35)												
Name of organisation:												
											(Rs. in thousands)	
Sl. No.	Name of Organisation	Actual Expr 2014-15	Actual Expr 2015-16	Actual Expr 2016-17	Average Expr (3 Years)	BE 17-18 Allott	Expenditure upto 08/2017	Anticipated Expr (9/17 to 3/18)	Total Col (8)+(9)	Projection RE 17-18	Projection BE 18-19	Remarks
1	2	3	4	5	6	7	8	9	10	11	12	13
	Details of outside agencies to whom expenses under head 'PSS' required.											

Appendix-XII

PROFORMA

Loans to Government Servants etc.

Ministry / Department- Ministry of Defence (Civil)- Defence Accounts Department

Major Head - 7610

A. DISBURSEMENTS

2014-15	Actuals		2017-18 (upto Sep 2017)	Major Heads Sub Heads, etc	(Rs. in thousands)			Brief reasons for variations
	2015-16	2016-17			BE 2017-18	RE 2017-18	BE 2018-19	
				1) Advance for the purchase of PC				
0	0	0	0	TOTAL	0	0	0	

Number of eligible / entitled applicants as per rules (approx.)

Applications
pending/anticipated

1)Advance for purchase of Personal Computer

B - REPAYMENTS OF THE PRINCIPAL

2014-15	Actuals		2017-18 (upto Sep 2017)	Major Heads Sub Heads, etc	(Rs. in thousands)		
	2015-16	2016-17			BE 2017-18	RE 2017-18	BE 2018-19
				1) Advance for the purchase of PC			
0	0	0	0	TOTAL	0	0	0



APPENDIX- 3

[Rule 52]

INSTRUCTIONS FOR PREPARATION OF DETAILED
ESTIMATES OF EXPENDITURE FROM THE CONSOLIDATED FUND

1. For purpose of Budget Estimates, expenditure from the Consolidated Fund –with the merger of Plan and Non-Plan from Budget 2017-18 will comprise of expenditure on revenue account and on capital account including loans and advances, and shown in the separate categories as applicable, comprising of I. Central Expenditure: (i) Secretariat Expenditure; (ii) Central Sector Schemes and (iii) Other Central Expenditure and II. Transfers: (i) Centrally Sponsored Schemes (ii) Finance Commission Transfers and (iii) Other Transfers.

A. GENERAL GUIDELINES FOR PREPARING EXPENDITURE ESTIMATES

2. To facilitate appropriate scrutiny and consolidation of Expenditure Estimates for reporting to the Ministry of Finance, the Financial Adviser in each Ministry / Department will obtain detailed estimates and other supporting data from each of the estimating authorities under the control of the Ministry / Department, in appropriate forms, sufficiently in advance.
3. The framing of the Revised Estimates for the current year should always precede estimation for the ensuing year. The Revised Estimates should be framed with great care to include only those items which are likely to materialize for payment during the current year, in the light of (i) actuals so far recorded during the current year, compared with the actuals for corresponding period of the last and previous years, (ii) seasonal character or otherwise of the nature of expenditure, (iii) sanctions for expenditure and orders of appropriation or re-appropriation already issued or contemplated and (iv) any other relevant factor, decision or development. The Budget Estimate for the ensuing year should likewise be prepared on the basis of what is expected to be paid, under proper sanction, during the ensuing year, including arrears of previous years, if any. Due attention to considerations of economy must be paid and while all inescapable and foreseeable expenditures should be provided for, care should be taken that the estimate is not influenced by undue optimism.
4. No lump sum provision will be made in the Budget except where urgent measures are to be provided for meeting emergent situations or for meeting preliminary expenses on a project/scheme which has been accepted in principle for being taken up in the financial year. In latter cases Budget provision will be limited to the requirements of preliminary expenses and for such initial outlay, as, for example, on collection of material, recruitment of skeleton staff, etc.
Provision for a 'token' demand should not be made in the Budget Estimates for the purpose of seeking approval in principle for big schemes without the full financial implications being worked out and got approved by the appropriate authorities. In accordance with instructions contained in Paragraph (viii) of Appendix (5), a 'token' demand can be made during the course of a year for a project / scheme when the details thereof are ready and funds are also available for undertaking it but it cannot be started without Parliament's approval, it being in the nature of a 'New Service/New Instrument of Services'.
5. All estimates should be prepared on gross basis and 'voted' and 'charged' portions must be shown separately; even expenditure met partly or fully from receipts taken in reduction of such expenditure or those counterbalanced by receipts credited as revenue to the Consolidated Fund, must be reported in such estimates on gross basis. Care should also be taken to ensure that all notional receipts reported in 'Receipt Estimates' (such as interest receipts fully or partly subsidized, loan repayment receipts partly or fully refinanced through further loans or conversions into equity, receipts of foreign grant assistance in the form of commodities or material, etc.) are properly matched by adequate provisions in expenditure estimates.
6. The estimates of expenditure should include all items which are fully accounted for in the accounts of the Ministry/Departments to which the estimating authority is subordinate; they shall also cover expenditure, if any, in Union Territories without Legislature, whether provided for in the demands of the said Ministry / Department or in the 'Area' demand of the concerned Union Territory. Estimates of 'Works Expenditure', if any, against the provisions in the demands of the Ministry of Urban Development, as well as expenditure on pensions (including commutation payments, gratuity payments, pension contributions, etc.) interest payments, loans and advances



- to Government servants, etc., which are provided for in the centralized Grants/Appropriations controlled by the Ministry of Finance should be furnished to the Ministry of Urban Development and the Ministry of Finance.
7. The estimate of establishment charges should be framed taking into account the trends over preceding three years and other relevant factors like changes in rates of pay, allowances, number of posts and their filling and the economy instructions issued by the Ministry of Finance from time to time.
 8. Expenditure estimates will be prepared with full accounts classification, i.e., Major/Sub-Major Head, Minor Head, Sub-Head, Detailed Head and Object Head of Account. The correctness of accounts classification must be ensured by the Principal Chief Controller / Chief Controller/ Controller of Accounts in each case. Doubts, if any, may be clarified beforehand in consultation with the Ministry of Finance, Budget Division and Controller General of Accounts. The relevant Grant number and title of Appropriation should also be mentioned to facilitate identification of the provision in Budget Estimates for the current year.
 9. Unless otherwise indicated by the Ministry of Finance, estimates (both Revised Estimates for the current year and Budget Estimates for the ensuing year) should reach the Ministry of Finance, Department of Economic Affairs, Budget Division, by the date prescribed by the Ministry of Finance, each year, in triplicate in Form GFR 4, a separate form being used for each Major Head of Account.
 10. To facilitate appreciation and scrutiny of the estimates, any major variations between the Budget and Revised Estimates for the current year and also between the Revised Estimates for the current year and Budget Estimates for the ensuing year should be explained cogently. In particular, all provisions for subsidy, capital investment or loan to a Public Sector Undertaking, must be explained by indicating their purpose and the extent to which they are intended to cover losses, working capital needs, debt or interest liabilities of the undertaking.
 11. Wherever the proposed estimates attract the limitations of 'New Service/New Instrument of Service', the fact must be specifically highlighted. The guidelines to be followed in this regard are indicated in Annexure - I to this Appendix. For all 'new' schemes, other than purely 'works' projects, the estimates proposed should be supported by details set out in Annexure - II to this Appendix. In the case of provisions of 'Grants-in-aid' to non-Government entities, the full purpose thereof and the nature of the grants, whether recurring or non-recurring, should also be indicated.
 12. All provisions for transfer of Government assets to Public Sector Undertaking and other non-Government entities must also be highlighted, indicating whether the transfer is by way of grants or by way of equity investment or loan. Similarly, in the case of nationalization or take-over of any private sector assets, the related provisions in estimates must be supported by full details, such as the effective date of take-over, the agreed compensation amount and the manner of its payment, etc. In cases of takeover, where the assets are simultaneously transferred to a Public Sector Undertaking, it must be ensured that the estimates provide for (i) payment of compensation for the take-over, (ii) for transfer of assets to the Public Sector Undertaking, by means of recovery of compensation payment to be taken in reduction of expenditure, and (iii) provisions for equity or loan to the Public Sector Undertaking.

B. SCHEME RELATED EXPENDITURE ESTIMATES

13. The Budget Division through the yearly Budget Circular will prescribe the form and the manner in which proposals are required to be submitted to them for determining the scheme allocations, (both Central Sector Schemes and Centrally Sponsored Schemes) for the ensuing year. The Financial Adviser in each Ministry / Department of the Central Government will accordingly call for requisite data from the estimating authorities, public sector and other enterprises under the control of the Ministry / Department, etc. The approved allocations for Central Sector and Centrally Sponsored Schemes will be communicated by the Ministry of Finance to the



Central Ministries / Department. Ministries/ Departments will finalize the Statement of Budget Estimates, indicating the total outlay approved for each scheme / organization and the extent to which it is to be met from extra-budget resources and from provisions in the Demands for Grants.

14. Subject to such directions as may be issued by the Ministry of Finance from time to time, the Revised Estimates for the current year and Budget Estimates of the ensuing year, in respect of Scheme provisions, are to be sent to the Ministry of Finance in Form GFR 7. For furnishing these estimates, instructions for preparation and submission of Other than scheme Expenditure Estimates will apply to the extent relevant; in addition, the following points should also be borne in mind :-
- (i) Such part of the approved budgetary support for Scheme outlay as relates to 'works expenditure' and has been accepted by the Ministry of Urban Development for inclusion in their Demands for Grants should be excluded by the other Ministries / Departments in reporting the estimates to the Ministry of Finance in Form GFR 4.
 - (ii) In the case of, provisions for equity investments and loans to public sector and other enterprises, as well as those for grants-in-aid, specific schemes, for which the outlay is provided and the extent for each of them is also to be indicated clearly.
 - (iii) Provisions for Scheme expenditure on Central Sector Schemes and Centrally Sponsored Schemes, including such expenditures in Union Territories, are to be included in the relevant demand of the Administrative Ministry/ Department and not in 'Area' Demand of the concerned Union Territory.