



सत्यमेव जयते

Office of the Pr. Chief Commissioner of Income Tax, AP & TS
9th Floor, C Block, I.T. Towers, AC Guards, Masab Tank, Hyderabad - 500004.
Tel.No: 040- 23425236 & Fax No: 040 - 23425199

F. No. Pr.CCIT, AP&TS/ITO(F)/RE & BE/2022-23

Date: 03.08.2022

To

All the DDOs working under BCA of The Pr. CCIT, AP & TS, Hyderabad.

Sir/Madam,

Sub: Submission of Revised Estimates (R.E.) 2022-23 and Budget
Estimates (B.E.)- 2023-24 -reg.

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Please refer to the above.

2. It is requested to submit the Revised Estimates (R.E.) for F.Y.2022-23 and Budget Estimates (B.E.) for F.Y.2023-24 for all the Revenue Heads and Capital Heads in the enclosed proformas (Proforma 1 and Proforma 2) by 10/08/2022 for compilation and onward submission to The Expenditure Budget, New Delhi. The report for all the DDOs under PCsIT/CsIT charge shall be consolidated at the respective Pr.CsIT/CsIT offices and forwarded to this office. An advance copy along with soft copy of the compiled report may be sent to this office by 10/08/2022 at email id: itofinsec@gmail.com.

3. Additionally, it is requested that, brief notes explaining major variations between B.E. 2022-23 and R.E. 2022-23; as well as between R.E. 2022-23 and B.E. 2023-24 should be furnished in all cases, wherever the variations under the items listed in the Statement of Budget Estimates exceed 10% of the B.E. or R.E., as the case may be, whichever is lower. The justification must make sense and be precise not vague or ambiguous which will not be enough to take the need into consideration.

4. Failure on the part of budget framing authorities to draw up realistic estimates attracts adverse comments from Audit/Public Accounts Committee and Parliamentary Standing Committee on Finance. Therefore, it is imperative that every AO/DDO (including your total charge) frame the Revised Estimate and Budget Estimate in the most realistic manner, based on the actual expenses incurred during the first four months (i.e. upto 31st July) of the current financial year. The


expenditure under the object head "Salaries" should be treated as 5 months (March to July).

5. It is specifically urged to make sure that the requirements for the object heads "Office Expenses," "Information Technology (OE)," and any other heads are correctly assessed when submitting the R.E. 2022-23 and B.E. 2023-24 projections.

6. An indicative check list is enclosed for ready reference and points mentioned therein may be kept in view while framing the R.E. and B.E.

Yours faithfully

Encl. as above


(JITENDRA YADAV)
JCIT (Hqrs.) (Admn. & Vig.)
O/o Pr.CCIT, AP & TS, Hyderabad

Copy to all the CCsIT, PCsIT, CsIT & SE, Valuation Cell, Hyderabad, EE, Valuation Cell, Vijayawada working under BCA of The Pr.CCIT, AP & TS, Hyderabad for information.



MOST IMMEDIATE
BUDGET MATTER

DIRECTORATE OF INCOME TAX

(Expenditure Budget), Ministry of Finance, Govt. of India,
10th Hall, 2nd Floor, Jawahar Lal Nehru Stadium, New Delhi - 110 003.
Phone : 011-24363103, E-mail:- ditebnd@gmail.com

F. No. DIT (EB)/R.E.2022-23 & B.E. 2023-24/2022-23/ 720 Dated: 28.07.2022

To,

ALL BCAs

Sir/Madam,

Sub:- Request for data for preparation of Revised Estimate (R.E.) 2022-23 and Budget Estimates (B.E.) 2023-24.

Kindly refer to the above. This is to bring to your kind notice that the process of preparation and finalization of Revised Estimate (R.E.) for the current Financial Year 2022-23 and Budget Estimate (B.E.) for ensuing year 2023-24 is likely to begin shortly.

I am directed to state that in the previous years, some of the Budget Controlling Authorities (BCAs) did not submit the Estimates for RE and BE in time, which led to unnecessary delay in submitting the same by this Directorate to the Budget Division.

To avoid such delay in this year, it is requested that the requirement for R.E. 2022-23 and B.E. 2023-24 under for the Revenue heads and Capital heads may kindly be discussed with the sub-BCA/DDOs well in advance. It is requested that the estimates may be kept ready for submission as per the enclosed Proformas (Proforma 1 and Proforma 2) for compilation and further submission to the Budget Division. An advance copy of the compiled data may be sent to this Directorate by 16th August, 2022 by email at Mail id: ditebnd@gamil.com.

It is also requested that, **brief notes explaining major variations** between B.E. 2021-22 and R.E. 2021-22; and also between R.E. 2021-22 and B.E. 2022-23 should be furnished in **all cases**, wherever the variations under the items listed in the Statement of Budget Estimates **exceed 10%** of the B.E. or R.E., as the case may be, whichever is lower. **The explanation should be meaningful and specific.** Vague indications in phrases like "due to less requirement" or "more requirement" will not be sufficient to consider the requirement.

Failure on the part of budget framing authorities to draw up realistic estimates attracts adverse comments from Audit/Public Accounts Committee and Parliamentary Standing Committee on Finance. Therefore, it is impressed upon every budget framing authority (including your Sub BCAs) that Revised Estimate and Budget Estimate should be framed in the most realistic manner, on the basis of actual expenditure incurred during the first five months (i.e. upto 31st August) of the current financial year. The expenditure under the object head "Salaries" should be treated as 6 months (March to August).

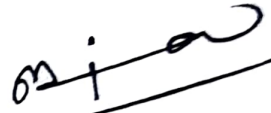
The Investigation charges are specially requested to ensure that while submitting the R.E. 2022-23 & B.E. 2023-24 projections, requirement for the **object heads "Office Expenses", "Secret Services Expenses", "Information Technology (OE)" & any other heads** is properly examined, keeping in view the fund requirement that may arise in view of various State Elections as well as General Election 2024.

An indicative check list is enclosed for ready reference and points mentioned therein may be kept in view while framing the R.E. and B.E.

The Budget Circular received from Budget Division will be sent to your office as soon as it is received from the Budget Division. Adhering to the stipulated date will be highly appreciated.

Yours faithfully,

Encl: As above.



(RUKMANI ATTRI)

Addl. Director of Income Tax
(Expenditure Budget), New Delhi.

REVISED

Proforma 1

**Object Head wise Summary
Grant No. 36 -Direct Taxes**

Ministry/Department

(Rs. In thousand)

S. No.	Object Head Name	Actuals 2021-22	Total Allocation till date	Expenditure upto July, 2022	R.E. 2022-23	B.E. 2023-24
1	Salaries					
2	Wages					
3	Overtime Allowance					
4	Medical Treatment					
5	Domestic Travel Expenses					
6	Foreign Travel Expenses					
7	Office Expenses (Voted					
i)	General					
ii)	Con. to ITI					
iii)	% Incentive					
iv)	ASK					
	Total(i+ii+iii+iv)					
8	Rent, Rate & Taxes					
9	Publication					
10	Other Administrative Expenses					
11	Advertising & Publicity					
12	Minor Works					
13	Professional Services					
14	Contributions					
15	Secret Service Expenditure					
16	Other Charges					
17	Swatchh Action Plan (O.E.)- Office Expenditure					
18	Information Technology (O.E.)- Office Expenditure					
19	Departmental Canteens- Other Administrative Expenses					
	Total					

- Notes justifying the variation in excess of 10% must be given (Specific requirement if any).
- While utilising funds under the object head "Minor Works", HoD's Financial limits must be adhered to.
- Investigation charges must examine fund requirement for State Elections &/or General Election 2024.

REVISED

Performa 2

Grant No. 36-Direct Taxes

Object Head Name	Actuals 2021-22	Total Allocation till date	Expenditure upto July, 2022	(Rs. In thousand)	
				R.E. 2022- 23	B.E. 2023- 24
CAPITAL SECTION					
4059 (Project Wise)					
4075 (Project Wise)					
4216 (Project Wise)					
TOTAL					

Check List

S. No.	Object Heads	Kindly examine if, the fund requirement for the following purposes has been duly considered:
1.	Salaries	<ul style="list-style-type: none">• Probable New Recruitments• Expected Promotions in different cadres• DA• HTC/LTC/Leave encashment
2.	Wages	<ul style="list-style-type: none">• Any urgent requirement of consequential arrears in view of Court/Appellate Authority's Judgment
3.	Overtime Allowance	
4.	Medical Treatment	<ul style="list-style-type: none">• All proposals submitted to Competent Authority, including C.B.D.T. for approval of medical treatment expenses• Any employee /Family Member undergoing treatment for a serious ailment.
5.	Domestic Travel Expenses	<ul style="list-style-type: none">• The expenses for travel on duty• T.A./D.A. due to Transfers & Postings.
6.	Foreign Travel Expenses	<ul style="list-style-type: none">• The expenses on account of travel on duty outside India
7.	Office Expenses	Regular recurring payments for <ul style="list-style-type: none">• All Outsourcing services• Operational vehicles hiring• All office AMCs• Landline Phones /Internet payment/Electricity Bills/Facilities Management Charges• Conveyance charges to ITIs,• ASK requirement and• others
8.	Rent, Rates & Taxes	<ul style="list-style-type: none">• Regular requirement• Arrears pertaining to regular revision of Rent, Rates & Taxes, Arrears of Licence fee.• Any requirement of consequential arrears in view of Court/Appellate Authority's Judgment
9.	Publication	<ul style="list-style-type: none">• Printing & buying books

10.	Other Administrative Expenses	<ul style="list-style-type: none"> • Events proposed for Azadi ka Amrit Mahotsav • Requirement for regular office meetings • All India Conferences likely to be planned
11.	Advertising & Publicity	<ul style="list-style-type: none"> • Printing charges of publicity material
12.	Minor Works	<ul style="list-style-type: none"> • Requirement for AMCs and essential repair of building & electric installation projects
13.	Professional Services	<ul style="list-style-type: none"> • Counsel's fees • Advocate's fees • Special Audit Fees • Fees for Forensic Audit.
14.	Contribution	<ul style="list-style-type: none"> • Funds required for improving the amenities • Procurement of New accessories for newly created recreation club
15.	Secret Service Expenditure	
16.	Other Charges	<ul style="list-style-type: none"> • Requirement based on proceedings for rewards to officials/ informers or Rajbhasha related incentives.
17.	Swachhta Action Plan	<ul style="list-style-type: none"> • All requirement for beautification of the offices/Cleanliness drive including repairs of toilets (subject to approval of Competent Authority).
18.	Information Technology (OE)	<ul style="list-style-type: none"> • PCs and Computer peripherals required for upgradation of existing obsolete systems • Payments of Data Entry Operators, AMCs
19.	Departmental Canteens	<ul style="list-style-type: none"> • Requirement based on Actuals as well as extension .