

ARMED FORCES TRIBUNAL (PRINCIPAL BENCH) WEST BLOCK-VIII
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F.No.4 (6)/ AFT Budget/RE-2023-23/BE-2024-2025 Dated 29th August 2023

To

The Registrar
All RBs including PB

(Through AFT Website)

Subject: - Preparation and submission of Revised estimates for 2023-2024 and Budget Estimates for 2024-2025 under Major Head 2014 (Revenue) & 4059, 4075 (Capital) AFT.

The Revised Estimates for the FY 2023-2024 and Budget Estimates for Armed Forces Tribunal 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 and circulars on Budget related matter issued by this office from time to time shall be kept in consideration.
3. It may be ensured that the trend of expenditure as revealed through Printed compilation of 8/2023, issued by CGDA's office, may be taken as the basis for preparation of RE 2023-2024 and, by giving due effect to the fresh recruitment through SSC. Where additional funds are required, the detailed justification in support of the same may also be furnished. Similarly for preparing projection for BE 2024-2025 under various object heads, the trend of expenditure of the previous years may be taken as 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-2023-2024 and BE-2024-2025, 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.

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Note: While preparing RE: 2023-2024 & BE 2024-2025 projections, it may be noted that the following Heads have been deleted from Office Expenses w.e.f 01.04.2023, hence their projection may be made separately under their relevant Heads.

- i) Purchase of Motor Vehicle, Machinery Equipment, Furniture & fixtures and Other fixed Assets have been shifted to Capital Expenditure under Major Head 4075.
- ii) Repair and Maintenance, Fuel & Lubricants, printing & Publication, advertising & Publicity, Rents for others, Other Revenue Expenditure under Major Head 2014.

1. **SALARY (00.800.14.01.01(040/01)**

Projection of funds under salary Heads for RE 2023-24 & BE 2024-2025 may invariably be made separately. It will include pay of the officers and personnel of AFT, as defined under FR 9 (21), leave encashment on LTC. The effective strength may be taken into account. While projecting the requirement of funds under this head, the justification in support of the projection. The instructions and guidelines issued from time to time on the subject may also be kept in view.

2. **ALLOWANCES (00.800.14.01.07((040/03)**

Funds required under Head "Allowances" should be supported by an additional item-wise statement indicating the last 3 years actual expenditure and expenditure incurred upto 08/2023. Item-wise requirement of funds for each item i.e. DA, HRA/TPT/OTA etc., may be furnished separately.

3. **L.T.C (00.800.14.01.08(040/19)**

It will include air/rail/bus fare/fare of any other mode of transport entitled under LTC Rules. The requirement under this head may be projected separately keeping in view of the latest orders on the subject.

4. **MEDICAL TREATMENT (00.800.14.01.06(040/04)**

Projection of funds under Head "Medical Treatment" for RE-2023-2024 & BE 2024-2025 in respect of serving employees/deputationists distinctly be projected on the basis of the trend of expenditure during the previous years and anticipated expenditure during the current FY may be furnished separately.

5. **TRAVEL EXPENSES (DOMESTIC)(00.800.14.01.11(040/05)**

It should be ensured that the projections under this Head may be made, giving the details of expenditure and estimates under sub-unit (i.e. TA on transfer, TA on Ty duty) while making the projection for RE-2023-24 and BE-2024-2025.

6. OFFICE EXPENSES (00.800.14.01.13(040/07)

The details of expenditure to be incurred during financial year 2022-2023 and 2023-2024 under this Head may be projected in an Annexure. All efforts should be made to meet the expenditure within BE 2023-24 allocation by adhering to the economy orders issued by the Ministry of Finance from time to time. Further item-wise requirement of funds under this Head for RE 2023-2024 & BE 2024-2025 and actual expenditure during the last three years may be shown in a separate annexure with full justification thereof. The office allocation/projection of funds may also be attached separately. Projections showing allotment/expenditure profile by RBs during 2020-21, 2021-2022 and 2022-2023 may be submitted in separate annexure. The total projection under Head 'Office Expenses' may be summarized in a separate summary statement and carried over to main summary. Committed liability should be projected separately.

7. RENT,RATES & TAXES(FOR LAND & BUILDINGS)(00.800.14.01.14(040/13)

The commitments made for the year 2023-2024 and 2024-2025 for the payment of rent towards hired building and payment of service charges and hired accommodation to the members may please be worked out on realistic basis and the same may be projected in the RE-2023-2024 and BE-2024-2025.

8. PRINTING AND PUBLICATIONS (00.800.14.01.16(04016)

Projection of funds under the Head 'printing and publication' for RE-2023-2024 and BE-2024-2025 includes expenses on printing of valuable.

9. FUEL & LUBRICANTS (00.800.14.01.24(040/21)

It will include expenditure on petrol, oil, lubricants etc the projections in respect of this object head may be made in a separate annexure.

10. ADVERTISING AND PUBLICITY (00.800.14.01.26) (040/25)

It will include expenses on printing of publicity material on advertising. The accurate and realistic projections in respect of this object head may be made in a separate annexure.

11. REPAIR AND MAINTENANCE (00.800.14.01.29(040/17)

It will include expenses on repair and maintenance (including all maintenance contract) of equipment such machinery and equipment, office equipment, equipment for other functional use, digital equipment for office, furniture & fixtures for office, furniture and fixtures for other functional use, vehicles(including motor vehicles, on-motor vehicles for office functional use) It may be ensured that committed liability has been included in RE-2023-2024 and BE-2024-2025 giving full details in a annexure.

12. GRANT IN AID IN GENERAL (00.800.14.01.31 (040/11)

It will include subsidy for purchase of books furniture in respect of Bar Associations. The projection in respect of this object Head maybe made separately.

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13. OTHER REVENUE EXPENDITURE (00.800.14.01.49 (040/22)

It will include payment of re-imbursement newspapers, brief case, ladies purse and any other expenditure which cannot be classified under any of these specified Object head will be debited to this head. Projection for the same may be prepared in separate annexure.

14. PROFESSIONAL SERVICES(NON-PENSIONERS)(00.800.14.01.28)(040/10)

RE/BE under this Head "professional services may be made giving full details in a separate annexure.

15. MINOR CIVIL & ELECTRIC WORKS(00.800.14.01.28)(040/09)

Full details of expenditure to be incurred may be included in RE-2023-24 and BE-2024-2025.

16. REWARDS(BONUS)(00.800.14.05)(040/15)

Details of expenditure to be incurred may be projected in RE-2023-24 and BE 2024-2025 separately.

17. CAPITAL OUTLAY ON PUBLIC WORKS/BUILDING AND INFRASTRUCTURE(Major Head 5059(60.051.25.0072)(094/60)

Projection may be made in RE/BE for the above head.

18. MOTOR VEHICLE (MAJOR HEAD-4075 (00.001.03.08.51) (045/24)

Any requirement under this Head may be projected in RE/BE separately.

19. Digital Equipment & Information, Computer, Telecommunication (ICT) Equipments (Major Head-4075-00.001.03.08.71 (045/26)

Requirement of funds under Head Digital Equipment & Information, Computer, Telecommunication (ICT) Equipment under Major Head 4075 (045/26) may be projected separately.

20. MACHINERY AND EQUIPMENTS (4075-00.001.03.08.52)(045/25)

Any requirement under this Head may be projected in RE/BE separately.

21. FURNITURE & FIXURES OVER ONE LAKH (00.001.03.08.74) (045/27)

Any requirement under this Head may be projected in RE/BE separately.

Besides above, all other annexure as was furnished in the RE 2022-23 and BE 2023-24 may also be furnished to enable us to consolidate the same for onward transmission to MoD(Finance). The above information should reach to this office latest by 15th September 2023.

(S.C.BANSAL)

Deputy Controller of Accounts (Consultant)