

Directorate General, ITB Police
(MHA)/Govt. of India
Block No.2, CGO Complex
Lodhi Road, New Delhi - 110003

Dated: 26/07/23

Office Memorandum

SUBJECT:- RE. 2023-24 AND BE. 2024-25 EXERCISES.

The Revised Estimates for the year 2023-24 and Budget Estimates for the year 2024-25 are to be submitted to MHA in the first week of September-2023. The proposal received from the various units/formations are scrutinized and compiled at Directorate General, ITBP backed by cogent, convincing reasons capable of being supported by the Directorate and capable of sustaining the probing scrutiny of the MHA.

2. Despite issue of instructions every year, it has been observed in the past that in certain cases substantial savings occurred due to procurement of supplementary provisions for in excess of actual requirement under certain heads. The wide variation between the original budget and actual expenditure lead to an obvious conclusion that the estimating authorities have not been able to precisely anticipate, assess and project actual requirement of fund. this is attributable to various factors like over pitching of estimates, casual approach in formulating the estimates and a tendency not to reduce their funds requirement at the stage of RE in the hope that they would utilize the funds by the end of the financial year. Such an approach is liable to invite adverse comments from MHA, Audit etc.

3. Further, all Units/field formations are also aware that MoF/MHA consider the additional Budget in RE of current financial year upto 10% to 15% of BE as such wherever the huge liabilities of previous financial years are pending the same may be considered and reflect in BE of next financial year specifically in DTE/OE/Allowances etc. so that sufficient funds may be allocated by MoF/MHA in BE on the basis of projection made by ITBP.

4. Therefore, utmost care is, needed in projecting the requirement of fund at the stage of formulating the RE 2023-24 and BE 2024-25. It is, therefore, desirable that requirement of funds for RE 2023-24 and BE 2024-25 be scrutinized thoroughly by the Commandants/H.O.O personally, taking into account the outstanding liabilities and anticipated expenditure (As per Appx-D) so as to ensure that the estimates are realistic and close to actual funds requirement and also ensure utilization of proper budget provision to extent of 67% of the budget only by the end of December 2023 and any amount more than 33% of budget grant lying unspent after 31st December- 2023 shall automatically be withdrawn on 1st January 2024 by MHA. To inculcate a sense of responsibility and accountability, it would be necessary to fix responsibility in case of over/under estimate resulting in abnormal saving/excess. It is also pertinent to mention that Directorate General has also laid emphasis from time to time for proper assessment and utilization of funds.

5. Any demand received from the Battalions without proper justification/as per authorization will be dropped at Directorate General and will not be sent to MHA for inclusion in RE and BE. It is seen that unit/formations are projecting additional demand of budget with justifications in Revised Estimates, but no justification is furnished to this Directorate for Budget Estimates for next financial year due to which much difficulty is being faced at Directorate level while projecting their figure to MHA. Hence, all unit/formations are directed to furnish full justification for Revised Estimates as well as Budget Estimates, otherwise we shall not be in a position to justify these figures before MHA. At the same time it is also emphasized that figures estimated are not too low to support the daily activities of the unit vis-à-vis annual action plan. Under such circumstances additional funds more than the projected would not be made available.

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6. In case, there is any increase in the estimate over the previous year, the detailed reasons have to be given in support of additional demand. In case of object heads like OE, M&E, MV etc. where provisions includes both recurring and non-recurring expenditure the complete details of items is to be given separately. Apart from this the expenditure incurred/to be incurred under various heads to meet additional expenditure for additional duties, if any, should be included in RE 2023-24.

7. The RE for the year 2023-24 and BE for the year 2024-25 duly prepared in prescribed formats with proper and detailed justifications should reach this Directorate not later than 10th August, 2022 through their respective Sectors/Frontiers/Zones duly recommended.

8. PROVISIONING / MODERNIZATION HEADS:

The Specialist Battalions i.e Telecom/TPT/SPT and SS Bn may project their demand through Prov.Br./Tele & Eqpt.Br./IT Cell, Dte Gen with full justification for both General and Modernization under heads A&A, M&S, MV, M&E and under head COR & ICT as per Annexure-I and Appendix C&D enclosed herewith.

9. WORK HEADS –(WORKS & MAINTENANCE)& COL (i.e. OB/RB /BOP/SAP(Building and Structures)/ SAP (Minor civil and electric works) & Indo-China Border Works).

All units may send their demand under works heads (both capital and Revenue i.e. Minor Civil and electric works to concerned IG (FTR) as per Annexure-I and Appendix-B enclosed herewith. All IG (Ftrs) are requested to consolidate the inputs received from the units under their command and forward the same to IG(Engr). Directorate General for making the final assessment and recommendation to Internal Finance Wing.

10. SAP(Office Expenses)/SAP(ORE)/SAP(M&E).

All units/formations may send their demand under above heads to concerned IG(Ftr) as per Annexure –I enclosed herewith. All IG (Ftrs) are requested to consolidated the inputs received from the units under their command and forward the same to DIG(Admn.)Dte Gen for making the final assessment and recommendation to Internal Finance Wing.

11. Allowances /Rewards :-

All units/formations may send their demand under above heads to concerned IG(Ftr) as per Annexure –I and Appx-“A” enclosed herewith. All IG(Ftrs) are requested to consolidated the inputs details received from the units under their command and forward the same to IFD (Annexure-I) and Appx-‘A’ to CRO, ITBP for making the final assessment of requirement of funds and onward submission to Internal Finance Wing with due recommendation.

12. Special Diet to Sports Persons (ORE):-

All units/formations may send their demand under above heads to concerned IG(Ftr) as per Annexure –I enclosed herewith. All IG (Ftrs) are requested to consolidated the inputs received from the units under their command and forward the same to DIG(Training/Sports Cell),Dte Gen for making the final assessment and recommendation to Internal Finance Wing.

13. Creche Facilities (ORE).

All units/formations may send their demand under above heads to concerned IG(Ftr) as per Annexure –I enclosed herewith. All IG (Ftrs) are requested to consolidated the inputs received from the units under their command and forward the same to DIG(Welfare),Dte Gen for making the final assessment and recommendation to Internal Finance Wing.

14. **Information Computer, Telecommunications (ICT) Equipment.**

All units/formations may send their demand under above heads to concerned IG(Ftr) as per **Annexure -I** enclosed herewith. All IG (Ftrs) are requested to consolidated the inputs received from the units under their command and forward the same to **DC(IT),Dte Gen** for making the final assessment and recommendation to Internal Finance Wing.

15. **Other Revenue Expenditure (Charged).**

All units/formations may send their demand under above heads to concerned IG(Ftr) as per **Annexure -I** enclosed herewith. All IG (Ftrs) are requested to consolidated the inputs received from the units under their command and forward the same to **DIG(JAG),Dte Gen** for making the final assessment and recommendation to Internal Finance Wing.

16. **Machinery And Equipment (Gen.).**

All units/formations may send their demand under above heads to concerned IG(Ftr) as per **Annexure-I** enclosed herewith. All IG (Ftrs) are requested to consolidated the inputs received from the units under their command and forward the same to **DIG(Tele&Eqpt.), Dte Gen** for making the final assessment and recommendation to Internal Finance Wing.

17. **Professional Services &Recruitment (Office Expenses).**

All units/formations may send their demand under above heads to concerned IG(Ftr) as per **Annexure -I** enclosed herewith. All IG (Ftrs) are requested to consolidated the inputs received from the units under their command and forward the same to **Commandant (Recruitment), Dte Gen** for making the final assessment and recommendation to Internal Finance Wing.

18. **Motor Vehicle (Gen.) and Material & supplies**

All units/formations may send their demand under above heads to concerned IG(Ftr) as per **Annexure -I** enclosed herewith. All IG(Ftrs) are requested to consolidated the inputs received from the units under their command and forward the same to **DIG(Prov), Dte Gen** for making the final assessment and recommendation to Internal Finance Wing.

19. The following points may further be taken into consideration while formulating the RE/BE.

- (i) All budget-utilizing units/formations are requested to forward their requirement head-wise as listed in Directorate allocation letters. [See **Annexure-I**]. **The budgetary figures may be given in thousands only.**
- (ii) It has been observed that **units are not projecting funds for a particular work/item at the time of RE & BE but demanded for additional funds later on to carry out that work.** This is improper as MHA provides funds only against our projection in RE/BE that too with curtailment. Hence no demand will be considered for such work to which funds were not projected in RE & BE.
- (iii) Special attention is needed for those items of expenditure where less pro-rata expenditure has been incurred till date. In such cases comparative expenditure position should be furnished for last 03 years to justify the position.
- (iv) IG(Prov), IG(OPs) and DIG(Admn.) may intimate figures of additional budget required for adjustment of liabilities for Winter Fuel, Air Lift Charges /credit note & Railway Warrant liabilities {Under Fuels and Lubricants, DTE and ORE heads} etc. **During the current financial year it has brought to the knowledge that a large numbers of units are requested to allocate additional funds under head DTE and Allowances over and above the projected demand in BE 2022-23 due to pending/ payment of detachment/Tour TA/Transfer TA/ hardship allowances. In this regard, all units/formations may kindly project their demand in RE - 2023-24 and BE-2024-25.**

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20. All frontiers and Trg.Zone are fully responsible for forwarding consolidated statement of RE 2023-24 and BE 2024-25 of Sector & Units falling under their command including concerned FTR with full justification separately with all relevant papers. However, concerned unit/Sector will forward advance copy of the same to this Directorate for further necessary action.

21. This issues with the approval of DG,ITBP

Encl: As above.


(Minakshi Verma)
IFA, ITBP

To

1. ADG, Western Command/Eastern Command/All FTR/ Zonal IsG/Trg.Zone ITB Police.
2. Director (Medical)Dte Gen ITB Police.
3. All Sector HQrs/Units/Trg. Centres/RTCs/CIJW School/Animal Trg.School/NITSRDR/Referral Hospital, G.Noida/ BH, Delhi / CH(Dehradun)/CH(Chandigarh), ITB Police. with the request that consolidated demand for RE 2023-24 and BE 2024-25 to IFD by 15-08-2023 positively with full justification
4. IG(Trg.)/IG(Welfare)/IG(OPs)/IG(Prov) and Director(Medical) - with the request that further subsidiary instructions/Guidelines as may be considered necessary may be issued to the concerned units/formations for preparation of RE and BE. New items of expenditure/new service/new instruments of service (other than past budget commitments) in which provisions have to be proposed in the RE 2023-24 and BE 2024-25 may show in the format.
5. IG (Engr.), Dte Gen with the request that consolidated demand for RE 2023-24 and BE 2024-25 in respect of Work Heads Minor Civil & Electric Works, OB (Building & Structures), RB(Residential Building), BOP(Infrastructural Assets),SAP(Minor Civil & Electric Works), & Indo-China Border works may please be submitted to IFD by 15-08-2023 positively with full justification .
6. The DIG, CRO, ITBP – the rank-wise pay scale with details of pay and allowances may be furnished in statement II and requirement of addl. budget under various heads with full justification in Annexure-I & II (copy enclosed).
7. DIG(Admn), Dte. Genl. ITBP with the request that the demands of various Branches at Dte. Gen. As well as SAP(OE), SAP(ORE) & SAP(M&E) heads may be obtained, compiled and furnished to this branch with full justification.
8. DIG(JAG)/DIG(Ops)/Comdt(Tele & Eqpt)/Comdt(Recruitment Cell)/ DC(P.R.O)/AC(Store)/SO (Adm)/SO(Prov)/AC(Trg) /AC (Welfare/Grievances)/IT cell. – With the request to project /submit your demands in RE/BE to DIG(Admn)/DDO Dte Gen.
9. DIG(Trg./Sports Cell/DIG(Welfare),Dte Gen ITB Police.
11. DIG(JAG), Dte Gen with the request that consolidated demand for RE 2023-24 and BE 2024-25 under head of account Other Revenue Expenditure(Charged) may please be submitted to IFD by 15-08-2023 positively with full justification .
12. Commandant(Recruitment), Dte Gen with the request that consolidated demand for RE 2023-24 and BE 2024-25 under head of account Recruitment(OE) may please be submitted to IFD by 15-08-2023 positively with full justification .
13. DIG(Tele & Eqpt.), Dte Gen with the request that consolidated demand for RE 2023-24 and BE 2024-25 under head of account M&E(Gen.) as well as M&E(MOD) may please be submitted to IFD by 15-08-2023 positively with full justification .
14. DC(IT), Dte Gen with the request that consolidated demand for RE 2023-24 and BE 2024-25 under head of account ICT may please be submitted to IFD by 15-08-2023 positively with full justification .
15. DIG (Prov), Dte Gen with the request that consolidated demand for RE 2023-24 and BE 2024-25 under heads of account MV, Arms & Amn, Materials & Supplies as well as Modernization heads may please be submitted to IFD by 15-08-2023 positively with full justification .
16. DC (IT), Dte.Gen. - To upload the circular in ITBP website please.

GRANT NO.:51 POLICE
 NAME OF THE DIVISION / ORGANISATION: ITBP/MHA

Sr. No.	Head of Account	Actual Expenditure for 2022-23 (31.03.23)	Budget Estimates 2023-24 (i.e. present allotted Budget)	Exp as on date	Proposed Revised Estimates 2023-24	Proposed Budget Estimates 2024-25	Reasons for variation of Column	
							7-(5-3)	8-(6-3)
Revenue Heads								
1	Salaries							
2	Wages							
3	Rewards							
4	Medical Treatment							
5	Allowances							
6	Leave Travel Concession							
7	Training Expenses							
8	Domestic Travel Expenses							
9	Foreign Travel Expenses							
10	Office Expenses							
11	Rent, Rate & Taxes for land & Building							
12	Printing & Publication							
13	Rent for Others							
14	Dietal Equipments							
15	Materials & Supplies							
16	Materials & Supplies (Mod)							
17	Arms & Ammunition							
18	Arms & Ammn (Mod)							
19	Cost of Ration							
20	Fuels & Lubricants							
21	Advertisement & Publicity							
22	Minor Civil & Electric Works							
23	Professional Services							
24	Repair & Maintenance							
25	Grants-in aid							
26	Secret Service Expenditure							
27	Other Revenue Expenditure							
28	Other Revenue Expenditure(Charged)							
29	Recruitment (OE)							
30	Recruitment (Adv. & Publicity)							
31	Creche Facilities Other Revenue Expenditure							
32	Special Diet to Sports Persons (Other Revenue Expenditure)							
33	SAP(Office Expenses)							
34	SAP(Minor Civil & Electric Works)							
35	SAP(Other Revenue Expenditure)							
Total Revenue		0	0	0	0	0	0	0

GRANT NO:51 POLICE

NAME OF THE DIVISION / ORGANISATION: ITBP/MHA

Sr. No.	Head of Account	Actual Expenditure for 2022-23 (31.03.23)	Budget Estimates 2023-24 (i.e. present allotted Budget)	Exp as on date	Proposed Revised Estimates 2023-24	Proposed Budget Estimates 2024-25	Reasons for variation of Column		
							7=(5-3)	8=(6-3)	
		1							
Capital Heads									
1	Motor Vehicles								
2	Machinery & Equipment								
3	Motor Vehicles (Modernisation)								
4	Machinery & Equipment (Modernisation)								
5	Information Computer, Telecommunications (ICT) Equipments								
6	Office Building (Building & Structures)								
7	Office Building (NE) (Building & Structures)								
8	Total Office Building								
9	Residential Building (Building & Structures)								
10	Residential Building (NE) (Building & Structures)								
11	Total Residential Building								
12	Border Out Posts (Infrastructural Assets)								
13	Swachhta Action Plan (Machinery & Equipments)								
14	Swachhta Action Plan (Building & Structures)								
15	Infrastructural Assets								
16	Furniture & Fixtures								
17	Other Fixed Assets								
18	Land								
	Total Capital	0	0	0	0	0	0	0	
	Grant Total Revenue + Capital								

TO BE FURNISHED BY ALL FORMATION

Appendix-A

PROFORMA TO FURNISH INFORMATION IN RESPECT OF ALLOWANCES AND REWARD HEADS

RS. IN THOUSANDS

Financial year	Unit	CEA claims	Hardship allowances	Any other allowances	Total requirement	Bonus/Reward
2023-24						
2024-25						

TO BE FURNISHED BY ALL FORMATIONS

Appendix-B

PROFORMA FOR FURNISHED INFORMATION IN RESPECT OF WORKS HEADS:OB/RB/BOP/Minor civil and electric works/SAP(Buyilding & Structures)/SAP(Minor civil and electric work) & Indo-china border Works

(Rs. In thousands)

S.NO.	Category	Unit/CPWD Zone	Name of Work	Sanction			Expenditure incurred up to 31-03-2023 (2022-23)	Balance sanctioned amount	Amount required in RE 2023-24(1.4.23 to 31-03-2024)	Budget requirement for this work in next financial year BE-2024-25	Physical progress of work in %
				NO.	Date	Amount					
1	2	3	4	5	6	7	8	9	10	11	12
1	For on going works only										
2	For works already sanctioned and likely to be started during the current financial year										
	Grand Total										
Note:-											
1	Figures should be furnished in thousands										
2	The details should be furnished category wise i.e. 1 to 2 as above and summary of total requirement as above.										
3	The proforma can be downloaded from ITBP Website (Link-Hinwee only) for preparation of RE BE.										
4	The details should be prepared in the MS Excell 2007 (in compatibility mode 97-2003)										

TO BE FURNISHED BY BY SPECIALIST BNS (SPT, TELECOM, SS, TPT BN, AND IT CELL DTE GEN)
PROFORMA FOR FURNISH INFORMATION IN RESPECT OF PROVISIONING HEADS: ARMS & AMMN./M&S/MV/M&E AND ICT.
 Appendix-C

S.N.	Category	Unit/formation	Name of work	Sanction			Expenditure incurred up to 31-03-2023 (2022-23)	Balance Sanctioned amount	Physical Progress of supply	Amount required in RE 2023-24(1.4.23 to 31-3-2024)	Budget requirement for this work in next financial years BE-2024-25
				NO.	Date	Amount					
1	2										
1	For on going supply only	3	4	5	6	7	8	9	10	11	12
2	For sanction already issued and supply likely to be started during the current financial year										
3	For Sanctions already issued but supply likely to be started in next financial year										
4	For proposals under process and sanctions awaited										
	Grand Total										

Note:-

- 1 Figures should be furnished in thousands only
- 2 The details should be furnished category wise i.e. 1 to 4 as above and summary of total requirement as above.
- 3 The proforma can be downloaded from ITBP website (Link-Himweer only) for preparation of RE BE.
- 4 The details should be prepared in the MS Excell 2007 (in compatibility mode 97-2003).

TO BE FURNISHED BY ALL UNITS/FORMATIONS
STATEMENT OF PENDING LIABILITIES (HEAD WISE AND YEAR WISE with reference to 7th CPC.

Appendix-D

(Rs. In thousands)

Unit	Details	Head of account	IOC/ HPCL/ BPCL	CDAs	Fuel for heating	DIG(Admn.)/DDO Dte		Reasons for pending so far
						Gen project the demand only and don't project the demand by Units/formations	Air lift Charges Railway warrant/ Air Credit vouchers/ Credit notes	
1	Liabilities raised during the last financial year 2022-23/ up to 31-03-2023, but yet to be adjusted							
(A)	Total pending for the year 2022-23/ up to 31-03-2023 (A)							
2	Liabilities raised during the current financial year 2023-24 but yet to be adjusted							
3	Anticipated liabilities likely to be raised during remaining period of 2023-24							
(B)	Total pending for the year 2023-24(B)							
	Total pending Liabilities (A+B)							

