



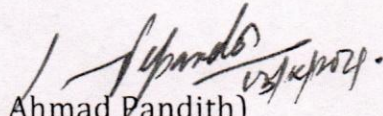
GOVERNMENT OF JAMMU AND KASHMIR  
**FINANCE DEPARTMENT**  
Civil Secretariat, Srinagar/Jammu

OM No: FD-VII-Gen (110) 2007-10  
Dated: 12-10-2019

**Subject:** Advisory for error-free budget projection for 2019-20 and 2020-21.

In order to ensure error-free budget for the current financial year 2019-20, and ensuing financial year 2020-21, attention is invited towards the specific errors enlisted in the annexure entitled "**Errors to be avoided while projecting the Budget proposals**" enclosed herewith as Annexure "A".

The undersigned is directed to request all the Administrative Secretaries to direct their Budget formulating teams to ensure error-free budget projection by avoiding all possible errors particularly errors enlisted in the annexure enclosed.

  
(Ishfaq Ahmad Pandith)  
Deputy Director Budget  
Finance Department

**Administrative Secretary**  
\_\_\_\_\_ **Department.**

**Copy to the:-**

1. Director General Budget.
2. All Head of the Departments.
3. All Director Finance(s)/Director (Planning).
4. Joint Director Budget.
5. Joint Director Resources.
6. OSD to Advisor (s).
7. Private Secretary to Financial Commissioner, Finance Department.
8. Website Incharge Finance/GAD.
9. Office Records.

**Errors to be avoided while projecting the Budget proposals**

1. Inclusion of additionality in RE figures, when the same is not provided.
2. Additionality provided but not reflected in RE.
3. RE less than Actual Expenditure.
4. Funding not provided for the commitments made by the Hon'ble PM/Home Minister, Hon'ble Governor/Advisors/Chief Secretary.
5. Improper projection of 7<sup>th</sup> CPC Allowances, Minimum Wages approved by the Government, DA arrears, Uniform allowance, possible actual recruitments, Individual Beneficiary Schemes, Investor Summit, Tourism Promotion, Grant-in-Aid, Wages (Outsourcing), Rent, Electric Charges, Pensionary Benefits, Water charges, Professional & Service Charges, Training etc.
6. Total of Seven Months Budget plus five Months Budget exceeding RE of 2019-20.
7. Seven Months Budget and five months Budget not matching BEAMS activity.
8. RE Seven Months Budget reflected less than actual funds released.
9. BE Five Months Budget for activity not possible to be completed during winters.
10. Activity incorporated for five months budget proposal without Administrative Approval, Technical Sanction and other codal formalities.
11. Non reflection of outcome indicators for different sectors by planning personnel in each Department.
12. Non reflection of State Share in respect of Centrally Sponsored Schemes.
13. Non-projection of Grant-In-Aid for Autonomous Bodies/PSUs/Societies.