

**Government of Jammu and Kashmir
Finance Department, Civil Secretariat**

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O.M. No. FD-VII-Gen(18)2014-15.

Dated:- 31-08-2020

**Subject: Preparation of Budget Estimates of 2021-22
and Revised Estimates of 2020-21**

All the Administrative Departments / HODs are requested to start Budget preparation exercise for both Revenue and Capital Budget for the year 2021-22 in the right earnest to enable examination, compilation and consolidation of these estimates in the Administrative Departments for onward submission of the same to the Finance Department. The Administrative Departments shall further carry out due scrutiny of estimates and forward their recommendations to the Finance Department not later than **25th September, 2020**. To achieve this target date, the budget preparation at the DDO and the HOD level shall be completed by 15th September, 2020 and 20th September, 2020 respectively. The budget preparation forms for Revenue Budget and Capital Budget shall be made available to all the field offices as well as the Administrative Departments online through 'Budget Estimation, Allocation and Management System' (BEAMS) only. The technical assistance in this regard shall be had from the NIC and the Resource Persons available in each District Treasury.

2. A detailed set of instructions for preparation of Budget proposals by the Departments are contained in the enclosed **Annexure 'A'**. Check list indicating details of information to be provided to Finance Department is also enclosed as **Annexure 'B'** for guidance.



4. All the Administrative Secretaries are requested to send Budget Proposals, both hard and soft copies, in respect of each HOD duly consolidated to the Finance Department by the notified date. Proposals without hard or soft copies shall not be entertained. The calendar for discussion of Budget proposals of the departments will be issued separately.

5. The NIC shall put in place all the required arrangements for data entry in BEAMS by the field formations and the Administrative Departments.

Sd/-

**(Dr. Arun Kumar Mehta) IAS
Financial Commissioner,
Finance Department**

Financial Commissioner/
Principal Secretary to Government/
Commissioner Secretary to Government/
Secretary to Government,
_____ Department

Encl: 35 lvs

Copy to the:

1. Ld. Advocate General, J&K, Srinagar.
2. Director General of Police, J&K.
3. Principal Secretary to the Hon'ble Lieutenant Governor.
4. Principal Accountant General (A&E) J&K, Srinagar/
Jammu.
5. Principal Resident Commissioner, J&K Government, 5-
Prithivi Raj Road, New Delhi.
6. Divisional Commissioner Kashmir/Jammu.
7. Registrar General, J&K High Court, Srinagar.
8. Director and Ex-Officio Secretary to Government,
SKIMS, Soura, Srinagar.
9. Director General, Audit & Inspections, J&K.
10. Director General, Accounts & Treasuries, J&K.
11. Director General, Funds Organization, J&K.
12. Director General Expenditure Division-II
13. Commissioner Commercial Taxes, J&K.
14. Excise Commissioner, J&K.

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15. All District Development Commissioners.
16. All Heads of Departments.
17. All Directors Finance / Planning/ Expenditure Division/
Financial Advisors & CAOs.
18. Additional Secretary to Government, Finance
Department.
19. Joint Director, Budget, Finance Department.
20. Joint Director, Resources, Finance Department.
21. All Deputy Director(s), Budget Division, Finance
Department.
22. Private Secretary to the Advisor (S)/(F)/(B) & (BK) to
the Hon'ble Lieutenant Governor.
23. All Accounts Officers (Budget Division), Finance
Department.
24. Private Secretary to Financial Commissioner, Finance
Department.
25. SIO,NIC, Civil Secretariat.
26. All Assistant Accounts Officers (Budget Division),
Finance Department.
27. P.A. to the Director General Budget, Finance
Department.
28. I/C Website, General Administration Department.
29. I/C Website, Finance Department.
30. Stock file.

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(Shafaat Yehya)

Deputy Director (Budget)

Finance Department

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Annexure 'A'

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1. **Receipt Budget:** All revenue earning departments, big or small, shall furnish the information strictly as per the prescribed format, FORM B-1, along with covering note for details. The estimates of Revenue Receipts (tax / non-tax) arrears with their age profile will be prepared as per the new form 'FORM-B-1 (a)'. It shall also be ensured that targets fixed for revenue shall be achieved in full.
2. **Previous year Expenditure:** The Finance Department has been noticing huge variations in the actual expenditure of the preceding year as shown by the Departments and the numbers as shown by the Accountant General (A&E) J&K in the Annual Finance Account of that year. This has been viewed seriously. Care should, therefore, be taken to reflect the correct and duly reconciled expenditure in the Form B-2 and Form B-10.
3. **Standardization of Detailed Heads:** The **Revenue Budget Estimates** shall be prepared strictly in accordance with the standardized 'detailed heads' as per Government Order No. 52-F of 2015 dated 16-04-2015 and no other detailed head shall be put to use and in case any of the department puts it to use the same shall be summarily disallowed.
4. **Salaries:**
 - a. Revised Estimates and the Budget Estimates shall be prepared for sanctioned posts only in Forms B-4 (i) and B-4 (ii). Salary Budget should strictly be based on the actual Gross Amount drawn by each employee through 'JKPaySys'. A categoric certificate shall be furnished by all Administrative Departments to this effect, which should accompany the consolidated sheet for discussions in Finance Department. Administrative Departments should seek such certificates from each Head of the Department / other Controlling Officer, who shall, in turn, seek same from Heads of Offices. Comparative statements of change in sanctioned strength during 2020-21 as compared to 2019-20 should also be prepared under the Revenue Expenditure Account. Basic salary and other allowances should be clearly and distinctly shown in the Statements.
 - b. Forms B-2, B-3, B-4, B-4 (i) and B-4 (ii) shall be prepared separately for revenue expenditure, capital expenditure, Centrally Sponsored Schemes (CSS), Central Schemes and Externally Aided Projects (EAP) budgets.
 - c. No creation of posts shall be anticipated and budgeted for either in Revised Estimates or in Estimates for ensuing financial year.

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- d. A separate statement showing provision for vacant posts as kept in the Revised Estimates 2020-21 and in the Budget Estimates 2021-22 will also be appended with the Budget proposals. Such provisions will not be reduced at source by Administrative Departments.
- e. Actual expenditure for first seven months of current financial year will include salary for the period from March 2020 drawn in April 2020 to the salary for the month of September 2020. Salaries for next six months under Revised Estimates will be estimated from September 2020 to February 2021. For expenditure under left over detailed heads first seven months of current financial year will be from April, 2020 to October, 2020.
- f. Actual expenditure for the last five (05) months w.ef 31st October, 2019 to 31st March, 2020 of the previous financial year is also to be given as per the same pattern for the purpose of comparison. In addition, the following information also will be given:-
 - i. Details of migrant posts filled up and vacant, where relevant, both by HoDs of Kashmir Division and their counterpart HoDs in Jammu Division responsible for disbursement of migrant salary.
 - j. Number of temporary posts created for regularization of pre-1994 daily wagers and the number out of such posts which cease to exist by way of retirement or adjustment of regularized workers against normal vacancies, as the case be.
 - k. No. of vacant posts available during the year indicating separately the number of such posts filled on contractual/ consolidated / adhoc basis.
 - l. Actual normal vacancies in all categories at the time of preparation of estimates under 'Salaries'.
 - m. Administrative Departments are enjoined to append a separate statement on the pattern of 'FORM B-3', depicting in a consolidated form sanctioned as well as existing strength of posts. The requisite information in respect of autonomous bodies and PSUs getting Grant-in-Aid for payment of salaries also will be enclosed as a separate statement.

5. **Establishment Budget:** As Finance Department intends to compile establishment budget of the UT in final details, all the Departments shall, prepare details of Establishment in respect of **sanctioned posts** and incorporate in the Pay Matrix / Levels as per SRO 193/2018. The staff strength as shown in budget proposals should

strictly tally with the staff strength as shown in Establishment Budget. Variations, if any should be properly explained.

6. **Capital Budget:** Capex Budget only for ongoing works and non-construction activities shall be submitted by DDOs through BEAMS. Capex budget for "New Works" should be included in the Budget Estimates in a separate statement (**Form 12**) showing the activity-wise works statement with details of individual projects ongoing, non-construction and, new works projected under Capex Budget shall be commensurate with the activities of the Department. "Performance based Budgeting" and "Zero Based Budgeting" shall be introduced from the current financial year 2020-21. The output and outcome of all the projects whether "new or on-going" shall be provided by the Departments in a separate Statement (**Format enclosed**). Centrally Sponsored Schemes / Central /PMDP/ Externally Aided Projects should be included in the Budget Estimates in a separate statement showing the Component-wise/activity-wise works statement as approved by Project Appraisal Board of each Ministry in Government of India. It also needs to be ensured that BEs 2021-22 do not contain any lump sum provisions and that the projections are made right upto the last tier of classification i.e. upto the level of project name in consonance with the DPR and tendering documents. All the concerned officers are advised to specifically indicate the actual expenditure, RE of 2021-22 and BE of 2021-22 in respect of the Capex including CSS in work statement of their budget proposals. Resources Division in the Finance Department should work on these lines in respect of CSS and other major flagship schemes for which it is authorising funds to various administrative departments. The Capex Budget Proposals should be vetted by the "Integrated Resource Division" of each Department and submitted by the Department with signatures of both Director Finance/Director Planning and countersigned by the Administrative Secretary. During Budget Discussions 10-15 minutes presentation shall be made by each Administrative Secretary regarding outcomes/output of Capex budget Proposals. The Revenue nature of expenditure shall in no case form part of Capital Budget.

7. **Classification of Budget:** Budget Estimates and Revised Estimates should be prepared strictly as per the system of classification having eight tier and sixteen digit / alpha numeric pattern as indicated in the Demand for Grants for current financial year. Directors Finance / FA&CAOs shall be personally responsible for ensuring the same.

8. **Leave Encashment:**

Funds requirement during the current financial year in respect of leave encashment for any arrear claims that are to be paid and other leave encashment claims in the ensuing financial year's estimates 2021-22 may be worked out under Major Head: 2071- Pension and Other Retirement Benefits after ensuring that not even a single name is missed out. The HoDs and Directors Finance / FA&CAOs of Adm. Departments shall personally verify their funds requirements on this account. Care should be taken to include all such employees who are presently on deputation outside their parent cadre and whose Leave Encashment dues are to be paid by their respective parent departments.

Note:- The officers/officials who are due to retire at the end of the current Financial Year i.e. 31st March, 2020, their Leave Salary demand shall be projected under BE 2021-22. The details shall be submitted as per the given format:-

S. No.	Name of the employee	Date of retirement	Provision for 2020-21 (04/2020 to 02/2020)	to	Provision for 2021-22 (03/2021 to 02/2022)	to
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9. **National Pension System (NPS):**

As a sequel to the implementation of National Pension System w.e.f. 01.01.2010, the Departments are required to work out their requirements on 10% of basic pay in respect of each DDOs' establishment as Employer's contribution under detailed head '641- Pensionary Charges' below Major Head: 2071- Pensions and Other Retirement Benefits. The Departments are further advised to make the projections under this head more realistically after taking into account the provision for vacant posts.

10. **Wages:** Provision under the object head "Wages (Outsourcing)" will not be enhanced either under the REs 2020-21 or BEs 2021-22, save to the extent of revision in the minimum wage rate. **The year-wise number of daily wagers/casual workers for the period 2015-16 to 2018-19 alongwith the full details about the source of paying wages to these workers** shall be appended with the budget proposals.

Those departments which have engaged casual labourers and who are continually working, by debit to 'M&R' or any other head of account other than 'wages (Outsourcing)' should work out their number and amount for necessary provision under wages

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(Outsourcing) . The projection shall be made only for those confirmed DRWS or engaged by the competent authority as per the Governments instructions issued from time to time. List of Daily Wagers shall also be furnished as per format enclosed as **Annexure "C"**.

11. Wages payable to DRWs shall in no case be booked under object head 'Salaries' or 'Maintenance' or 'Office Expenses' or any other object head except 'Wages (Outsourcing)'. *For any camouflaging of classification on this account, DDOs and the Controlling Officers shall be held personally accountable.*
12. Administrative Departments shall furnish details of number of regularized daily wagers (Helpers) who have been adjusted against normal vacancies so far along with details regarding further regularization of DRWs approved during current financial year.
13. **Rent, Rates and Taxes:** Requirements under 'Rent, Rates and Taxes' should be supported by details of number of rented offices indicating sanctioned rate of monthly rent in each case. Arrears on account of rentals, if any, should be shown separately with full details as to the justification for the same.
14. **Purchase of vehicles:** Proposals for "Purchase of Motor Vehicles" should be supported by the number of vehicles available with the department indicating detailed status of these vehicles and their deployment. Information about condemned and condemnable vehicles shall also be supplied. Requirement of (i) cost of replacement of condemned vehicles, if any (ii) POL which will include requirement of funds for maintenance of vehicles also shall be worked out. Failure to provide supporting details will render the department liable for adhoc cut in provisions available under "Purchase of Vehicles" and "POL". Moreover, departments are well advised to come up with proposals for hiring of vehicles instead of making purchases, being a measure of economic in expenditure.
15. **Telephones:** Provision under "Telephones" should be supported by information about the number of sanctioned residential / office telephones and mobile phones with and without STD facility and projections made accordingly, keeping in view the monetary ceilings for residential / mobile telephone bills prescribed by the Government.
16. **Loans and Advances:** Disbursements under loans / advances and recovery of loans and advances shall be estimated separately for each Scheme. The default in recovery of loans / advances as on 31.03.2020 shall also be shown separately along with measures taken by the Department to effect the recovery of arrears.



- 17. **Security Related Expenditure:** Departments authorized to incur SR Expenditure shall prepare separate statements indicating object head-wise provisions for normal (non-reimbursable) and SRE (reimbursable) items e.g. Materials and Supplies, Carriage of Constabulary etc. as according to latest SRE guidelines. No item of expenditure not covered under these guidelines shall be adopted by the Finance Department. Estimates for air lifting charges are required to be consolidated by Civil Aviation Department separately for each category namely SRE, normal (Non-SRE), Tourism etc strictly in accordance with the new format devised by the MHA. The concerned Administrative Departments shall estimate the requirement pertaining to their sector and show the same in their own budget proposals as well strictly as per SRE guidelines. Estimates in respect of "SRE" shall be prepared only for such items / heads as have been approved for reimbursement by MHA, GoI. *Instructions at Para 9 regarding 10% Employer's share under 'New Pension scheme' may also be kept in view.* A projection of SRE, both in respect of revised estimates for current financial year and estimates for ensuing financial year, should become available to Finance Department ahead of Budget proposals and not later than 10th October, 2020 so that the same are consolidated and forwarded to MHA in time for incorporation in the Union Budget.
- 18. **Relief Operations:** Expenditure against authorization of funds by Finance Department under SDRF against each item of expenditure shall be reflected in a properly tabulated form by the concerned Departments, supported by notes giving all relevant details. The information shall also be sent to Disaster Management, Relief, Rehabilitation and Reconstruction Department being the Nodal Department for compilation.
- 19. **Cost Sharing Schemes:** Complete details shall be supplied in respect of all Schemes in which cost is shared by the centre including 100% Central Schemes giving details of utilization of funds received in the previous years / received in the current year, those expected in current year and the next year along with status of claims lodged for reimbursement against the expenditure already incurred so far.
- 20. **Urban / Rural Local Bodies:** The formats for preparation of 'Supplement to the Budget Documents for Urban Local Bodies and Rural Local Bodies' have been already provided to Housing & Urban Development Department and Rural Development Department vide OM No. FD-VII-19 (67) 2010 dated 08.09.2010. Both the Departments shall ensure that all requisite details for 2020-21 are

obtained from the concerned subordinate agencies as per the formats and then compiled before passing on the same to the Finance Department in a consolidated form for the years 2018-19, 2019-20 (full year), 2020-21 & 2021-22. The departments are requested to provide full details of revenue and capital expenditure made out of these grants in the prescribed formats plus details of establishment of each office.

- 21. **Gender Responsive Budgeting:** New areas as identified by Departments and requiring further follow up action during 2020-21 & 2021-22 are needed to be enclosed with the Budget proposals. The Departments shall furnish details of male/ female employees, their ratio and gender wise expenditure thereof as per the following format.

No. of existing employees.		Ratio		Anticipated expenditure for the current year. (Rs. In lakh)	
Male	Female	Male	Female	Male	Female

- 22. **Budgetary Liabilities or Debt:** Under Fiscal Responsibility and Budget Management (FRBM) Act, 2006 the information on the Government liabilities is required to be published along with Budget documents as per the following Statements. These may be provided to Joint Director Resources, Finance Department. Directors Finance/ FA&CAOs shall be held personally accountable for any delay or incomplection:-

- I. Budgetary Liabilities (outstanding at end-March) and their break-up.
 - II. Details of Guarantees given by the Administrative Department.
 - III. Assessed Fiscal Risk of such State Govt. guarantees.
 - IV. off-Budget Borrowings of by the Department.
 - V. Liabilities of Public Sector Undertakings.
 - VI. Other implicit Liabilities of (Including Pension liabilities).
 - VII. Subsidies provided by Department.
- Various statements to be brought into use are as under:-
- a. a statement of select indicators of fiscal situation in Form D-1.
 - b. a statement on components of State Government liabilities and interest, cost of borrowings / mobilization of deposits in Form D-2.
 - c. a statement of Consolidated Sinking Fund in Form D-3.
 - d. a statement on guarantees given by the Government in Form D-4.

- e. a statement on outstanding risk-weighted guarantees in Form-D-5.
- f. a statement on the Guarantee Redemption Fund in Form D-6.
- g. a statement of Assets in Form D-7.
- h. a statement on claims and commitments made by the State Government on revenue demands raised, but not realized in Form D-8.
- i. a statement on liabilities in respect of major works and contractors, committed liabilities in respect of land acquisition charges and claims on the State Government in respect of unpaid bills on works and supplies in Form D-9; and
- j. a statement giving details of number of employee in Government, Public Sector and Aided Institutions and the related salary expenditure, in Form D-10.

Since these Statements are going to form an essential and important part of Budget documents under the provisions of FRBM Act, the Adm. Departments / HoDs and other Controlling Officers are enjoined to fill in the Statements with utmost care and caution so as to reflect true and exact position of data covered by these Statements. The concerned Departments shall make a detailed exercise to ascertain outstanding guarantees as already requested for so that the current position is reflected in Budget Documents.

23. **Government Guarantees:** All the concerned Departments shall make a detailed exercise to ascertain existing / outstanding guarantees with details so that the information obtaining is reflected correctly in Budget documents.

24. **Grants-in-Aid:** Finance Department vide OM No. FD-VII-Gen. (72) 2007-08 dated 26.07.2011 has forwarded to all Departments copy of Notification No. S.O.1113 (E) dated 19.05.2011 issued by Government of India, Ministry of Finance, Department of Economic Affairs (Budget Division). Through this notification, principles have been laid down as part of 'Indian Government Accounting Standards (IGAS) 2-Accounting and Classification of Grants-in-Aid' for implementation of accounting and classification of Grants-in-Aid and preparation of disclosure (financial) statements as per prescribed formats covering periods beginning from 01.04.2012. These guidelines underline the need to follow the principles in the preparation of financial statements of Government both as 'Grantor' and 'Grantee'. *Departments will provide these disclosure (financial) statements alongwith budget proposals.*

Annexure 'B'

Check list:

1. Receipt Budget in FORM B-1.
2. Forms B-2, B-3, B-4, B-4-i, B-4-ii, B-10.
3. Estimates of recovery of Revenue Receipts (tax/non-tax) arrears with their age profile as per 'FORM B-1(a)'.
4. Leave Encashment – details of retirees/arrears.
5. Establishment Budget.
6. Works Statements Form B-12 for Capex Budget.
7. Outcome Budget 2021-22 (In format)
8. No. of vehicles in the Department indicating type of vehicles and year of purchase including off the road, condemned and roadworthy vehicles.
9. No. of telephones / mobile phones indicating the names of officers using them.
10. No. of photocopiers indicating the year of purchase of each machine.
11. No. of computers indicating year of purchase of each machine.
12. No. of Government residential / non-residential / Guest Houses/ Rest Houses/ Boarding Houses location wise under the administrative control of the department.
13. Off- Treasury transactions as per proforma already circulated.
14. Vacant posts provision as per following proforma:

OB 1.4.2020	New creations 2020-21	Total	Recruitment made	Net vacant posts	Provision included in REs 2020- 21	Provision included in BE 2021- 22
1.	2.	3.	4.	5.	6.	7.

Note: Vacant posts provision will not be reduced at source by the Departments.

15. Gender Responsive Budgeting.
16. Details required as per FRBM Act.
17. Salaries are to be worked out as under:
 - a. HRA (as per the applicable rate).
 - b. DA at the prevalent rate.
 - c. 10% Employer's share for employees joining Government service on or after 01.01.2010. In respect of appointments of Kashmiri migrant youths made under PM's Package, the provision to be projected under SRE.

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- d. 10% of consolidated basic pay in each office should be projected as token amount for Employer's share, keeping in view the transfer of people governed under NPS rules to the posts so far occupied by employees covered under defined pension scheme. This will enable sufficient provisioning of funds under this head.
- 18. Disclosure (financial) statements in respect of Grants-in-Aid.
- 19. Statement showing outstanding Government Guarantees.
- 20. Estimates in respect of SRE to be submitted ahead of Budget proposals and should reach Finance Department not later than 30th September, 2018.
- 21. Statement on the pattern of FORM B-3, depicting in a consolidated form sanctioned as well as existing strength of posts both under the normal revenue expenditure, CSS, Central Schemes and EAP Budgets (to be prepared by Administrative Departments).



Annexure "C"

11

(Format showing projection of funds in respect of Casual Labours etc.)

Department: _____.

Head of Account: _____.

A. Casual labours

No. of Casual labours	Rate of wages	RE 2020-21	BE 2021-22	Source out of which wages are being paid
(No.)	Amount in rupees	Rs. in lakh	Rs. in lakh	

B. Need base labours

No. of Need base labours	Rate of wages	RE 2020-21	BE 2021-22	Source out of which wages are being paid
(No.)	Amount in rupees	Rs. in lakh	Rs. in lakh	

C. Seasonal labours

No. of Seasonal labours	Rate of wages	RE 2020-21	BE 2021-22	Source out of which wages are being paid
(No.)	Amount in rupees	Rs. in lakh	Rs. in lakh	

D. Contingent paid labours/ Any other.

No. of Contingent paid labours	Rate of wages	RE 2020-21	BE 2021-22	Source out of which wages are being paid
(No.)	Amount in rupees	Rs. in lakh	Rs. in lakh	
Total(A+B+C+D)				

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PART- VI

FORM B-1

BUDGET YEAR: 20...-20...

DEPARTMENT :

OFFICE :

HEAD OF ACCOUNT :

S. No.	Receipt head description	Accounts of the previous fin. year	Receipts for last 5 months of the previous fin. year	Anticipated Receipts for 1st 7 months of the ongoing fin. year	Total (4+5)	Original Estimates for the ongoing fin. year	Revised Estimates for the ongoing fin. year	Estimates for the Budget year
1	2	3	4	5	6	7	8	9
	Grand Total:							

* Where applicable.

**Signature and Designation of officer
Date:**

Note: In column 3, kindly indicate actual realization during the financial year preceding the ongoing financial year. In columns 4 and 5, indicate realization during last six months of the year preceding the ongoing financial year and for first six months of the ongoing financial year. In columns 6 and 7, indicate original and revised estimates of the ongoing financial year. Column 8 relates to the Budget year.

FORM B-2

BUDGET YEAR: 20...-20...

DEPARTMENT :
 OFFICE :
 DEMAND NO. :
 MAJOR HEAD :
 MINOR HEAD :
 SUB-HEAD/DETAILED HEAD :

(in lakh `)

S. No.	Code	Object Head	Accounts of the previous year	Accounts for last 5 months of the previous year	Anticipate d Accounts for 1st 7 months of the ongoing fin. year	Total (5+6)	Original Estimates for year ongoing fin. year	Revised Estimates for the ongoing fin. year	Estimates for the Budget year
1	2	3	4	5	6	7	8	9	
1	001	Salaries							
		.							
		.							
2	008	Electricity Charges							
		.							
		.							
3	011	Books & Periodicals							
		.							
		.							
4	043	Uniforms							
		.							
		.							
5	054	Furniture							
		.							
		.							
		.							
		Grand Total							

Signature and Designation of officer
Date:

Notes:

01. Separate forms shall be filled for Revenue, Centrally Sponsored Schemes (CSS), Central Schemes (CS) and Externally Aided Projects (EAP).
02. In column 4, kindly indicate accounts (actuals) of the financial year preceding the ongoing financial year. In columns 5 and 6, indicate accounts for last six months of the year preceding the ongoing financial year and for first six months of the ongoing financial year. In columns 7 and 8, indicate original and revised estimates of the ongoing financial year. Column 9 relates to the Budget year.
02. "Voted" and "Charged" items should be shown separately.

FORM B-3

BUDGET YEAR: 20...-20...

DEPARTMENT :
OFFICE :
DEMAND NO. :
MAJOR HEAD :
MINOR HEAD :
SUB-HEAD/DETAILED HEAD :

Code	Object Head	Designation/ Pay Level/No. of sanctioned posts	Amount (in Rs)
	(a) Pay of Officers		
001			
		Total : (a)	
	(b) Pay of Establishment		
001			
		Total: (b)	
	(c) Others		
002	Travel Expenses		
	.		
008	Electricity Charges		
	.		
011	Books & Periodicals		
	.		
043	Uniforms		
	.		
054	Furniture		
	.		
	.		
		Total: (c)	
		Grand Total: (a+b+c)	

Signature and Designation of officer
Date:

Notes:-

- Separate forms shall be filled for Revenue, Centrally Sponsored Schemes (CSS), Central Schemes (CS) and Externally Aided Projects (EAP).
- "Voted" and "Charged" items should be shown separately.

FORM B-4

Details of provision proposed for pay of Officers / Establishment.

BUDGET YEAR: 20...-20...

DEPARTMENT :
 OFFICE :
 DEMAND NO. :
 MAJOR HEAD :
 MINOR HEAD :
 SUB-HEAD/DETAILED HEAD :

(in Rs)

Description	Pay Level of the post	Actual pay of the Govt. servant due on 1 st April next year	Amount of provision for the year at the rates in Col.3	Amount of increment for the year	Provision for PP/SP/CA	Total provision for the year i.e. total of Col. 4+5+6	Remarks (mention 'vacant', if so)
1	2	3	4	5	6	7	8
A- Gazetted							
Total: (Gazetted)							
B- Non-Gazetted							
Total: (Non-Gazetted)							

PP- Personal Pay; SP- Special Pay; CA-Charge Allowance

Signature and Designation of officer
Date:



- Notes:** 01. "Voted" and "Charged" items should be shown separately.
 02. Numbers and amount of provision should agree with entries in FORM B-4(ii).
 03. Name need not be given.



FORM B-4 (i)

Object Head-wise provision proposed for pay of Officers / Establishment.

BUDGET YEAR: 20...-20...

DEPARTMENT :
 OFFICE :
 DEMAND NO. :
 MAJOR HEAD :
 MINOR HEAD :
 SUB-HEAD/DETAILED HEAD :

(in Rs)				
Object Head	Accounts of the previous fin. Year	Original Estimates for the ongoing fin. year	Revised Estimates for the ongoing fin. year	Estimates for the Budget year
1	2	3	4	5
A- Pay of officers				
Pay in the Pay Level				
PP/SP/CA				
D.A				
M.A				
H.R.A				
C.C.A				
T.M.A				
Others*				
Total (A)				
B- Pay of Establishment				
Pay in the Pay Level				
Grade Pay				
PP/SP/CA				
D.A				
M.A				
H.R.A				
C.C.A				
T.M.A				
Others*				
Total (B)				
Total (A+B)				

PP- Personal Pay; SP- Special Pay; CA-Charge Allowance

* Each of the allowance that is drawn along with salary should be shown separately with nomenclature.

**Signature and Designation of officer
Date:**

- Notes:**
- 01. In column 2, kindly indicate accounts (actuals) of the year preceding the ongoing financial year. In columns 3 and 4, indicate original and revised estimates for the ongoing financial year. Column 5 relates to the Budget year.
 - 02. "Voted" and "Charged" items to be shown separately.

FORM B-4 (ii)

Details of posts / nomenclature-wise provision proposed for pay of Officers / Establishment

BUDGET YEAR: 20...-20...

DEPARTMENT :
 OFFICE :
 DEMAND NO. :
 MAJOR HEAD :
 MINOR HEAD :
 SUB-HEAD/DETAILED HEAD :

Revised Estimates for the ongoing financial year

(in Rs)

S. No.	Sanctioned strength and nomenclature of Posts	Pay Level	Salary		Salary Total	Allowances						Allowances Total	Grand Total
			Pay in Level	PP/SP/CA		DA	MA	HRA	CCA	TMA	Others		
1	2	3	4	5	6	7	8	9	10	11	12	13	14
A- Gazetted													
1.													
2.													
3.													
	Total (Gazetted)												
B- Non-Gazetted													
1.													
2.													
3.													
	Total (Non-Gazetted)												

Estimates for the Budget year

S. No.	Sanctioned strength and nomenclature of Posts	Pay Level	Salary		Salary Total	Allowances						Allowances Total	Grand Total
			Pay in Level	PP/SP/CA		DA	MA	HRA	CCA	TMA	Others		
1	2	3	4	5	6	7	8	9	10	11	12	13	14
A- Gazetted													
1.													
2.													
3.													
	Total (Gazetted)												
B- Non-Gazetted													
1.													
2.													
3.													
	Total (Non-Gazetted)												

Signature and Designation of officer

Date:

Note: "Voted" and "Charged" items to be shown separately.

FORM B-10

Statement of Excess and Surrenders for the ongoing financial year: 20...-20...

DEPARTMENT :
 OFFICE :
 DEMAND NO. :
 MAJOR HEAD :
 MINOR HEAD :
 SUB-HEAD/DETAILED HEAD :

(in lakh)

S. No.	Code	Object Head	Budget provision for the year	Sanctioned additions or alternation by re-appropriation or extra grant	Total (3+4)	Actual for last five months of Previous fin. year	Actual for 1 st seven months of ongoing fin. year	Total (6+7)	Anticipated total expenditure for the fin. year	Surrender	Excess	Revised Estimates adopted by the Finance Deptt.	Explanation for variation
1		2	3	4	5	6	7	8	9	10	11	12	13
1	001	Salaries											
		.											
		.											
2	008	Electricity Charges											
		.											
		.											
3	011	Books & Periodicals											
		.											
		.											
4	043	Uniforms											
		.											
		.											
5	297	Furniture											
		.											
		.											

Signature and Designation of officer
 Date:

FORM B-12
(Works Statement)

Statement of ongoing and new works for the financial year: 20...-20...

DEPARTMENT :

OFFICE :

DEMAND NO. :

MAJOR HEAD :

MINOR HEAD :

SUB-HEAD/DETAILED HEAD/ :

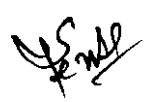
Activity Code :

(in lakh)

S. No.	Name of the Work activity-wise	District	Location	Project initiation year	Original Cost of the Projects	Revised Cost	Whether AA/TEC accorded if Yes, No & Date	Cumulative Exp. Ending 31 st March	Approved Capex Budget	Expenditure ending September	Anticipated Exp. Ending March	Proposed Capex Budget for ensuing year	Physical Status (%age) with Photograph
1	2	3	4	5	6	7	8	9	10	11	12	13	



Signature and Designation of officer
Date:



Outcome Budget 2021-22

Department _____

Name of Activity _____ (_____ No of projects/works)/Name of Scheme (CSS/UT) _____

FINANCIAL OUTLAY (Rs in Cr)	OUTPUT 2021-22			OUTCOMES 2021-22		
	Output	Indicators	Targets 2021-22	Outcome	Indicators	Targets 2021-22

12

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FORM D-1

SELECT FISCAL INDICATORS

S.No.	Item	Previous Year	Current Year (Revised Estimates)
01	Gross Fiscal Deficit as percentage of GDP		
02	Revenue Surplus as percentage of Gross Fiscal Deficit		
03	Revenue surplus as percentage of GDP		
04	Revenue Surplus as percentage of TRR		
05	Total Liabilities – GDP ratio %		
06	Total Liabilities- Total Revenue Receipts (%)		
07	Total Liabilities – State's own Revenue Receipts (%)		
08	Own Revenue Receipts to Revenue Expenditure (%)		
09	Capital outlay as percentage of Gross Fiscal Deficit		
10	Interest payment as percentage of Revenue Receipts		
11	Salary Expenditure as percentage of Revenue Receipts		
12	Pension Expenditure as percentage of Revenue Receipts		
13	Non Development Expenditure as percentage of aggregate disbursements		
14	Gross transfers from the centre as percentage of aggregate disbursements		
15	Non- Tax Revenue as percentage of TRR		

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FORM D-2

A. COMPONENTS OF STATE GOVERNMENT LIABILITIES

S. No	Category	Revised during the fiscal year		Re-payment / Redemption During the Fiscal Year		Outstanding Amount End-March	
		Previous Year (Actuals)	Current year Revised (Estimates)	Previous Year (Actuals)	Current Year Revised (Estimates)	Previous Year (Actuals)	Current Year Revised (Estimates)
01	Market Borrowings						
02	Loans from the centre						
03	Special Securities issued to NSSF						
04	Borrowings from the Financial Institutions/ Banks						
05	WMA/OD from RBI						
06	Small savings, Provident funds, etc.						
07	Reverse funds/ Deposits						
08	Other liabilities						
09	Total						

NS
Funds

FORM D-2

B. WEIGHTED AVERAGE INTEREST RATES ON STATE GOVERNMENT LIABILITIES

(percent)

Category	Raised during the Fiscal Year		Outstanding Amount (End- March)	
	Previous year (Actuals)	Current Year (RE)	Previous Year (Actuals)	Current Year (RE)
Market Borrowing				
Loans from Centre				
Special Securities issued to the NSSF				
Borrowings from Financial Institutions/ Banks				
WMA/OD from RBI				
Small Savings, Provident Funds etc.				
Reserve Funds / Deposits				
Other Liabilities				
Total*				

^ Weighted average interest rate where the respective weight is the amount borrowed. This is calculated on contractual basis and then annualized.

* Weighted average interest rate where the weights are the amount of the respective components of the Government Liabilities.

Example 1

Suppose the State Government raised resources from the market on three occasions during a fiscal year for an aggregate amount of ` 600 crore. The annual rates of interest were 10 per cent, 12 percent and 14 percent, for ` 100 crore, ` 200 crore and ` 300

crore, respectively. The weighted average interest rate in respect of the resources raised during the year would therefore be:

$$\begin{aligned} & \text{₹ } 100 \times (10/100) + \text{₹ } 200 (12/100) + \text{₹ } 300 \times (14/100) / (100 + 200 + 300) \\ & \times 100 \qquad \qquad = [10 + 24 + 42] / 600 \times 100 \\ & \qquad \qquad \qquad = (76 / 600) \times 100 = 12.67\% \end{aligned}$$

Example 2

Suppose the previous and current year pertain to 2004-05 and 2005-06. Suppose the total outstanding amount of special securities issued by the State government to the NSSF was ₹ 100 crore as at end – March 2004 and ₹ 150 crore as at end- March 2005. Suppose the total interest cost incurred by the State Government on this account during 2005-06 and 2006-07 amount to ₹ 10 crore and ₹ 12 crore, respectively. Then the weighted average cost on the outstanding amount of special securities issued to the NSSF during the previous year (ie. 2004-05) is equal to 10/100= 10 percent. Similarly, the weighted average interest cost on the outstanding amount of special securities issued to the NSSF during the current year (ie. 2005 -06) is equal to 12/ 150=8percent.

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FORM D-3

CONSOLIDATED SINKING FUND

(Amount in ` Crore)

Outstanding at the beginning of the previous year	Additions during the previous year	Withdrawals during the previous year	Outstanding at the end of previous year/ beginning of the current year	(4)/ Stock of SLR borrowings (%)	Additions During the current year	Withdra- wals during the current year	Outstanding at the end of the previous year/ beginning of annual year	(8)/ stock of SLR Borrow- ings (%)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)

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FORM D - 4

GURANTANTEE GIVEN BY THE GOVERNMENT

Category (No. of Guarant-ees within brackets)	Maximum Amount Guaranti-eedduring theyear (` crore)	Outstan-ding at the begin-ningof theyear (` crore)	Addi-tionsd uring the year (` crore)	Reduct-ions during the year (other than invoked during the year) (` crore)	Invoked during the year (` crore)		Out-standing at the end of the year (` crore)	Guarantee Commission or Fee (` crore)		Remarks
					Dis-charged	Not dis-charged		Recei-vable	Recei-ved	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)

Note: Reporting Year refers to the second year proceeding the year for which the Budget is presented.

FORM D-5

OUTSTANDING RISK WEIGHTED GUARANTEES

(Amount in ` crore)

Default Probability	Risk Weights (per cent)	Amount Outstanding as in the Previous year and the current Year		Risk weighted outstanding guarantee in the previous year and the current year	
		Previous year	Current year	Previous year	Current Year
Direct Liabilities	100				
High Risk	75				
Medium Risk	50				
Low Risk	25				
Very Low Risk	5				
Total Outstanding					

Note: The risk-weights have been pre-specified for the various risk categories.

FORM D-6

GURANTEE REDEMPTION FUND (GRF)

(in crore)

Outstanding invoked guarantees at the end of the Previous year	Outstanding amount in GRF at the end of the previous year	Amount of Guarantees likely to be invoked during the current year	Addition to GRF during the current year	Withdrawal from the GRF during the current year	Outstanding amount in GRF at the end of current year
(1)	(2)	(3)	(4)	(5)	(6)

Note:(i) As per the terms of the GRF, during each year, the Government is required to contribute an amount equivalent at least 1/5th of the outstanding invoked guarantees plus an amount likely to be invoked as a result of the incremental guarantees issued during the year.

(ii) Previous year refers to the year preceding the current year.

FORM D-7

STATEMENT OF ASSETS

	Assets at the beginning of the Reporting year	Assets acquired during the reporting year	Comulative total assets at the end of the reporting year
	Book value (` in cr.)	Book value (` in cr.)	Book value (` in cr.)
Financial Assets :			
Loans and Advances			
Loans to Local Bodies			
Loans to companies			
Loans to others			
Equity investment shares			
Bonus Shares			
Investments in Govt dated securities / Treasury bills			
Investments in 14-day intermediate Treasury Bills			
Other financial investments (please specify)			
Total			
Physical Assets :			
Land			
Building- Office/ Residential			
Roads			
Bridges			
Irrigation Projects			
Power Projects			
Other capital projects			
Machinery and equipment			
Office equipment			
Vehicles			
Total			

Note:-

1. Assets above the threshold value of ` two lakh only to be recorded.
2. Reporting year refers to the second year preceding the year for which the annual financial Statement and demands for grants are prescribed.

FORM D-8

TAX REVENUE RAISED BUT NOT REALIZED (PRINCIPAL TAXES)

(As at the end of the reporting year)

Major Head	Description	Amount under disputes (` in crore)					Amount not under dispute (` crore)					Grand Total
		Over 1 Year but less than two years	Over 2 Years but less than 5 years	Over 5 Years but less than 10 years	Over 10 years	Total	Over 1 Year but less than two years	Over 2 Year but less than 5 years	Over 5 Years but less than 10 years	Over 10 Years	Total	
	Taxes on Income & Expenditures											
	Agriculture Income Tax											
	Taxes on professions, traders, callings and employment											
	Taxes on property and Capital Services											
	Land Revenue											
	Stamps & Registration fees											
	Urban immovable property tax											
	Taxes on Commodities and services											
	Sales tax											
	Central Sales tax											
	Sales tax on Motor Sprit and Lubricants											
	Surcharges on Sales Tax											
	State Excise											
	Taxes on vehicles											
	Other taxes											
	Total											

Note: Reporting year refers to the second year preceding the year for which the annual financial Statement and demands for grants are presented.

FORM D-9

STATEMENT OF MISCELLANEOUS LIABILITIES :
OUTSTANDINGS

(in` Crore)

	Outstanding Amounts\$
Major Works and contracts	
Committed liabilities in respect of land acquisition charges	
Claims in respect of uRevoid bills on works and supplies.	

\$: The outstanding amount pertains to the end March position or the year before the current year.



FORM D-10

STATEMENT OF NUMBER OF EMPLOYEES AND RELATED SALARY EXPENDITURE
PART-1
EMPLOYEES IN GOVERNMENT DEPARTMENT

Demand No. and Description	Number of employees In the current year		Salary Expenditure (In Lakhs)												
	Rev	CSS	Total	Actual (Previous Year)			BE (Current Year)			RE (Current Year)			BE (Next Year)		
				Rev	CSS	Total	REV	CSS	Total	REV	CSS	Total	REV	Total	

REV: Revenue Expenditure, , CSS: Centrally Sponsored Schemes (including NEC)

Previous Year: 2years preceding the year for which Budget is presented, Current Year: 1 Year Preceding the year for which Budget is presented, Next Year: Year for which Budget is presented.

PART-II
EMPLOYEES IN PUBLIC SECTOR

Name of the PSU	Name of the Controlling Administrative Department	Number of employees in the current Year	Salary Expenditure (in Lakhs)			
			Actuals (Previous Year)	BE (Current Year)	RE (Current Year)	BE (Next Year)

Previous Year : 2 years preceding the year for which Budget is presented, Current Year: 1 year preceding the year for which Budget is presented, Next year : Year for which Budget is presented.

PART- III
EMPLOYEES IN AIDED INSTITUTIONS

Name of the Aided Institution	Name of the Controlling Administrative Department	Number of employees in the current Year	Salary Expenditure (in ` lakhs)			
			Actuals (Previous Year)	BE (Current Year)	RE (current Year)	BE (Next Year)

Previous Year: 2 years preceding the year for which Budget is presented, Current Year : 1 year preceding the year for which Budget is presented, Next year : Year for which Budget is presented.



OUTCOME INDICATORS OF THE STATES OWN FISCAL CORRECTION PATH

(in` Crore)

S. No.	Particulars	Base Year (2004-05RE)	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10
1	2	3	4	5	6	7	8	9
A	STATE REVENUE ACCUNT							
1	Own Tax Revenue							
2	Own Non-Tax Revenue							
3	Own Tax & Non Tax Revenue (1+2)							
4	Share in Central Taxes & Duties							
5	Plan Grants							
6	Non-Plan Grants							
7	Total Central Transfers (4 to 6)							
8	Total Revenue Receipts (3+7)							
9	Revenue Expenditure							
10	Capital Expenditure							
11	Salary Expenditure							
12	Pension							
13	Interest Payment							
14	Subsidies-General							
15	Subsidies-Power							
16	Total Revenue Expenditure (9+10)							
17	Salary + Interest + Pension (11+12+13)							
18	As% of Revenue Receipts (17/08)							
19	Revenue Surplus/ Defiit (8-16)							

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B	CONSOLIDATED REVENUE ACCOUNT								
1	Power sector loss/profit net of actual subsidy transfer								
2	Increase in debtors during the year in power utility accounts [increase (-)]								
3	Interest payment on off budget borrowings and SPV borrowings made by PSU/SPUs outside budget								
4	Total (1 to 3)								
5	Consolidated Revenue Deficit (A19+B4)								
C	CONSOLIDATED DEBT								
1	Outstanding Debt and Utility								
2	Total Outstanding Guarantee of which Guarantee on account of off budget borrowing and SPV Borrowing								
D	CAPITAL ACCOUNT								
1	Capital Outlay								
2	Disbursement of Loans and Advances								
3	Recovery of Loans and Advances								
4	Other Capital Receipts								
5	Gross Fiscal Deficit (GFD)*								
	GDP (in crores) at Current Prices								
	Actual/ Assumed Nominal Growth Rate (%)								
*	GFD as per para 19 of the Guidelines								
*	Included in Capital Expenditure								

12

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10/11