

Government of Jammu and Kashmir
Finance Department, Civil Secretariat
Budget Division-Finance Department.

-.-

No: FD-BDGT0GEN/23/2021-03-FINANCE DEPARTMENT

Dated: 05 -09-2022

Subject:-Preparation of Budget Estimates of 2023-24 and Revised Estimates of 2022-23.

All the Administrative Departments / HODs / Budget Controlling Officers/ DDOs are requested to start Budget preparation exercise for the year 2023-24 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 **30th September, 2022**. To achieve this target date, the budget preparation at the DDO and the HOD level shall be completed by **10th September, 2022** and **15th September, 2022** respectively. The budget preparation Forms for both Revenue Budget and Capital Budget will be made available to all the field offices as well as the Administrative Departments online through 'Budget Estimation, Allocation and Management System' (BEAMS) only. Hard copies of Forms except for project wise statement shall not be entertained in the Finance Department. 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'**. For extant instructions on the subject reference can be made to the Budget Manual.
- 3.** 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 in respect of each HOD to the Finance Department by the notified date. The calendar for discussion of Budget proposals of the departments shall be issued separately.



5.The Budget proformas shall be submitted in both Hard and Soft copies. No proposal shall be accepted if it is not complete in all respects as per guidelines issued as Annexures 'A', 'B' and 'C'.

6.The NIC shall put in place all the required arrangements for data entry in BEAMS by the DDOs/ Budget Controlling Officers at the HOD level and Director Finance(s)/ FA&CAOs at the Administrative Departments level.

Sd/-
(Vivek Bhardwaj), IAS
Financial Commissioner,
(Additional Chief Secretary),
Finance Department.

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

Encl: // lvs

Copy to the: -

1. Ld. Advocate General, J&K High Court, Srinagar/ Jammu.
2. All Financial Commissioners.
3. Director General of Police, J&K.
4. Principal Accountant General (A&E), J&K, Jammu & Kashmir.
5. All Principal Secretaries to the Government.
6. Principal Secretary to Hon'ble Lieutenant Governor, J&K.
7. Principal Resident Commissioner, 5-Prithvi Raj Road, New Delhi.
8. Joint Secretary (J&K), Ministry of Home Affairs, Government of India, New Delhi.
9. All Commissioner/ Secretaries to the Government.
10. Chief Electoral Officer, J&K.
11. Divisional Commissioner Kashmir/Jammu.
12. Chairperson, J&K Special Tribunal.
13. Registrar General, J&K High Court, Srinagar/ Jammu.
14. Director Anti Corruption Bureau, J&K.
15. Director General, Audit & Inspection/ Budget/Accounts & Treasuries/ Fund Organization/Codes/Local Fund Audit and Pension.
16. Director General Expenditure-II.
17. Director Information, J&K.
18. All District Development Commissioners.
19. All Heads of Departments/ Managing Directors/ Chief Executive Officers of State PSU's/ Autonomous Bodies.
20. Secretary, J&K Public Service Commission.
21. Secretary, J&K Legislative Assembly.
22. Director Estates, J&K.
23. Director Development Expenditure Division-I.



24. Director Archives, Archeology and Museums, J&K.
25. Director/Principal, Northern Accountancy Training Institute Jammu.
26. Director, Accounts & Treasuries, Kashmir/ Jammu.
27. All Director Finance(s)/ Financial Advisors & CAOs.
28. All Director(s) Planning/Joint Directors Planning.
29. SIO, NIC, Civil Secretariat, J&K.
30. Principal, Accountancy Training Institute Srinagar.
31. Joint Director Funds Organization, Srinagar/Jammu.
32. All Treasury Officers.
33. General Manager, Government Press Srinagar/Jammu.
34. Private Secretary to Hon'ble Lieutenant Governor, J&K.
35. Private Secretary to Chief Secretary, J&K.
36. Private Secretary to the Financial Commissioner (Additional Chief Secretary), Finance Department.
37. All Officers/ AAOs/Section Officers of Finance Department.
38. I/C Website, Finance Department (www.jakfinance.nic.in).
39. I/C Website, General Administration Department (www.jkgad.nic.in).
40. Government Order file(W2scs).


(Shafaat Yehya), 5/9/22

 **Joint Director(Budget),
Finance Department.**

Annexure 'A'

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)' introduced in the Budget Manual (2020 Edition). It shall also be ensured that targets fixed for revenue shall be achieved in full. Online physical status may be provided to Finance Department in respect of Receipt Budget.
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 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 2022-23 and the Budget Estimates 2023-24 shall be prepared against sanctioned posts for filled posts only in Forms B-4 (i) and B-4 (ii) without any provision for vacant posts/ deputation posts.
 - b. Revised Estimates 2022-23 and the Budget Estimates 2023-24 shall be prepared separately against deputation posts in Forms B-4 (i) and B-4 (ii).
 - c. A separate statement showing provision for vacant posts as kept in the Revised Estimates 2022-23 and in the Budget Estimates 2023-24 in Forms B-4 (i) and B-4 (ii) shall be appended with the Budget proposals. Such provisions shall not be included in B-2 and B-10 statements. The devised format for the same is as under:

S. No.	Major Head	Sub Head	No. of vacant posts	Revised Estimates 2022-23 (from September to February) (Rs. in lakh)	No. of vacant posts.	Budget Estimates 2023-24. (Rs. in lakh)
 - d. The B-3 statement shall be supported with CPIS numbers of the Officers/Officials.
 - e. 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

YS
fmr

Department / other Controlling Officer, who shall, in turn, seek same from Heads of Offices. Comparative statements of change in sanctioned strength during 2023-24 as compared to 2022-23 should also be prepared under the Revenue Expenditure Account.

- f. Forms B-2, B-3, B-4 (i) and B-4 (ii) shall be prepared separately for revenue expenditure, Centrally Sponsored Schemes (CSS), Central Schemes and Externally Aided Projects (EAP) budgets.
- g. Provision for CSS schemes shall be made as per the approved action plan.
- h. No creation of posts shall be anticipated and budgeted for either in Revised Estimates 2022-23 or in Budget Estimates 2023-24 for ensuing financial year.
- i. Actual expenditure for first six (06) months of current financial year for salary/ wages/ NPS Govt. Share for the period from March 2022 drawn in April 2022 to the salary/ wages/ NPS Govt. Share for the month of August 2022. Salaries/ NPS Govt. Share for next six (06) months under Revised Estimates will be estimated from September 2022 to February 2023.
- j. For left over detailed heads first six (06) months of current financial year shall be from April, 2022 to September, 2022 and for next six (06) months under Revised Estimates will be estimated from October, 2022 to March, 2023.
- k. Actual expenditure for the last six (06) months in case Salaries/ NPS Govt. Share and six (06) months for other detailed heads of the previous financial year also to be given as per the same pattern for the purpose of comparison.
- l. Details of migrant posts filled up and vacant posts must be provided, where relevant, both by HoDs of Kashmir Division and their counterpart HoDs in Jammu Division responsible for disbursement of migrant salary.
- m. 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.
- n. No. of vacant posts available during the year indicating separately the number of such posts filled on contractual/ consolidated / adhoc basis.
- o. Actual normal vacancies in all categories at the time of preparation of estimates under 'Salaries'.
- p. Administrative Departments are enjoined to append a separate statement on the pattern of 'FORM B-3', depicting in a consolidated

YS
Tend

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 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.

The devised format for the same is as under:

S. No.	Designation of the post	Pay Level	Sanctioned Strength.	Filled.	Vaccant.

6. Capital Budget:

(A) The departments shall furnish Capital expenditure Plan under the following six (06) categories:-

- (i) Construction Plan.
- (ii) Upgradation and Maintenance Plan.
- (iii) Building Plan.
- (iv) Procurement Plan.
- (v) Gender Specific Plan.
- (vi) Child Welfare Plan.

(B)

(i) Capex budget and expenditure including District /Centrally Sponsored Schemes / Central / Externally Aided Projects should be included in the Budget Estimates 2023-24 in a separate statement on the pattern of the Revenue Expenditure budget showing the project-wise works statement with details of individual schemes (in B-12 forms enclosed).

(ii) Departments shall ensure that BEs 2023-24 do not contain any lump sum provisions and that the projections are made right upto the last tier of classification i.e. upto detailed head level budget proposals should be prepared by each department in consultation with the respective DDOs.

(iii) All the departments shall specifically indicate the actual expenditure of previous financial year and upto date expenditure of the current financial year in respect of the Capex including CSS in work statement of their budget proposals.

(iv) There should be clear distinction between ongoing works and new works. The details of ongoing works should include scheme code/ work code generated on BEAMS Portal.

MS
Tewari

(v) The Revised Estimates 2022-23 and Budget Estimates 2023-24 under ongoing works shall be projected by each HOD/Controlling Officer/ Budget Controlling Officer through BEAMS login supported with B-12 statement.

(vi) Similarly the Revised Estimates 2022-23 and Budget Estimates 2023-24 in respect of District Sector under ongoing works shall be projected by each District Development Commissioner /AO (Budget Controlling Officer) through BEAMS login supported with B-12 statement. The Revised Estimates 2022-23 and Budget Estimates 2023-24 in respect of District Sector shall be prepared in consultation with DDCs/BDCs and PRI Members.

(vii) Budget Estimates 2023-24 for new works shall be prepared and provided separately in form B-12 which shall be discussed/considered during the ensuing budget discussion.

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 /CAOs shall be personally responsible for ensuring the same.*

8. Leave Encashment:

(i) 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 2023-24 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 fund requirement 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.

(ii) The provision of Leave Salary in respect of officers/ officials who are due to retire in the month of March, 2023 shall be projected in the financial year 2023-24.

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 the actual requirements 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.

US
for

10. Wages:

(i) Provision under the object head "Wages (Outsourcing)" shall be worked out as per the enhanced rate of @ **Rs. 300/-** per day w.e.f. 01-04-2022, sanctioned vide Government Order No. 121- F of 2022 dated 23-04-2022 under the REs 2022-23 or BEs 2023-24, save to the extent of revision in the minimum wage rate.

(ii) The year-wise number of daily wagers/casual workers for the period 2015-16 to 2022-23 alongwith the full details about the source of paying wages to these workers shall be appended with the budget proposals.

(iii) List of Daily Wagers shall also be furnished as per format enclosed as **Annexure "C"**.

11. Rent, Rates and Taxes:

(i) 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.

(ii) Arrears on account of rentals, if any, should be shown separately with full details as to the justification for the same.

12. Purchase of Motor vehicles:

(i) Proposals for "Purchase of Motor Vehicles" should be provided as per the following devised format for which the departments have been already apprised in terms of OM No. FD-VII-12(22) Sericulture/99-2000 dated 31-03-2021:-

Name of Department Office for which vehicle is required:.....

Full classification:.....

Provision of funds:.....

S.No	01	02	03	04	05	06	07	08	
	Type of vehicle	vehicle Number of vehicles already existing (Off road and On road)	Year of purchase	Mileage covered In Kms	No. of vehicles provided by Motor Garage Department	No. of vehicles condemned during last three years along With condemnation orders	No. of vehicles purchased by way of replacement	No. of vehicles proposed for procurement now	
	09	10	11	12	13	14	15	16	17
	Whether proposal is for fresh or against replacement	Authorized No. of officers entitled for vehicle	No. of vehicles for field work	Specification of proposed vehicle	Unit cost	Total amount involved	Whether driver available, if not outsourced cost of the driver	if not outsourced cost of the driver	Whether requirement can be met by hiring of vehicle with driver

YS
fms

(ii) Failure to provide supporting details will render the department liable for adhoc cut in provisions available under "Purchase of Motor Vehicles" "POL". Moreover, departments are well advised to come up with proposals for hiring of vehicles instead of making purchases, if such a measure can mean economy of expenditure.

13. 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.

14. 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 shall also be shown separately along with measures taken by the Department to affect the recovery of arrears.

15. Security Related Expenditure:

(i) Departments authorized to incur SR Expenditure shall prepare separate statements indicating object head-wise provisions for normal (non-reimbursable) and SRE (reimbursable) items as according to the latest SRE guidelines.

(ii) Item of expenditure not covered under these guidelines shall not be adopted by the Finance Department.

(iii) 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 within the guidelines.

(iv) 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.

(v) Projections of SRE, both in respect of revised estimates for current financial year and estimates for ensuing financial year, shall be made available to Finance Department ahead of Budget discussion so that the same are consolidated and forwarded to MHA in time for incorporation in the Union Budget.

YS
FMD

16. 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 DMRRR Department being the Nodal Department for compilation.

17. 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.

18. PRI/ ULB Grant:

(i) Revised Estimates 2022-23 under PRI, DDC and BDC grants shall be projected within the available PRI, DDC and BDC grants as per the approval of DDC and BDC/ PRI members.

(ii) Budget Estimates 2023-24 under PRI, DDC and BDC grants shall be proposed in the Form B-12 in consultation with PRI, DDC and BDC grants as per the approval of DDC and BDC/ PRI members. No further revision under the grants shall be accepted after furnishing of Revised Estimates.

19. Gender Responsive Budgeting: Gender Responsive Budget shall be furnished in the following format:-

S. No.	Sanctioned strength.	No of working employees.		Ratio of working employees		Anticipated expenditure for the current financial year. (Rs.in lakh)	
		Male	Female	Male	Female	Male	Female

20. Budgetary Liabilities or Debt:

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

- (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.

45
Tend

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.
- 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 Budget 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.

21. Government Guarantees:

All the concerned Departments shall make a detailed exercise to ascertain details of guarantees so that the position is reflected correctly in Budget documents. The information on this account shall be provided as under:

S. No.	Name of the scheme/ project for which Guarantee provided.	Period of Gurantee.		Nature of Gurantee	Present status.
		From	To		

22. Grants-in-Aid:

(i) The Departments shall provide financial statements in respect of Grantee Bodies alongwith budget proposals as per the *Chapter 9 of GFR-2017*.

(ii) All the Grantee Bodies shall furnish total receipts collected upto ending September and anticipated receipts in statement B-1 for the previous, current and ensuing financial year.

(iii) The expenditure shall be furnished by each Grantee Body in statements B-2, B-3, B-4, B-4(i), B-4(ii), B-10 etc. as per formats in the Budget Manual 2020.

YS
Toul

(iii) The Gap funding required as per the provisions of *Chapter 9 of GFR-2017* shall be distinctly mentioned in the budget proposals by each Autonomous Body being provided Grant-in-Aid from the UT consolidated Fund.

23. Corporations:

(i) Corporations shall furnish the financial statements/ Profit & Loss statements/ income & expenditure statements/ utilization certificates/ audit period details/ date of latest Board of Directors meeting besides details of expenditure budget as per budget statements and complete revenue realization /plan budget and Bank balances.

(ii) The expenditure shall be furnished by each Corporation in statements B-2, B-3, B-4, B-4(i), B-4(ii), B-10 etc. as per formats in the Budget Manual 2020.

(iii) The relevant statements shall be prepared *as per the provisions of Chapter 9 of GFR-2017 and Budget Manual 2020.*

24. Output / Outcome Budget:

The departments shall furnish output/ outcome Budget as per the following devised format enabling the Expenditure Division-I and Expenditure Division-II of Finance Department to consolidate the figures of the same:

Department: _____ .

Name of the Activity: _____

(____ No. of projects/works)/ Name of scheme (CSS/UT).

Financial outlay (Rs. in Crore)	OUTPUT 20---20---			OUTCOMES 20---20---		
	Output	Indicators	Targets 20---20---	Outcome	Indicators	Targets 20---20---

The Output/Outcome budget progress shall be monitored through online portal by Planning Development and Monitoring Department.

YS
Jan

Annexure 'B'

Check list:

1. Forms B-3, B-4-i, B-4-ii, B-10.
2. Receipt Budget in FORM B-1.
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. Capex Budget in GN0, GN2 forms etc including Works Statements.
7. No. of vehicles in the Department indicating type of vehicles and year of purchase including off the road, condemned and roadworthy vehicles.
8. No. of telephones / mobile phones indicating the names of officers using them.
9. No. of photocopiers indicating the year of purchase of each machine.
10. No. of computers indicating year of purchase of each machine.
11. No. of Government residential / non-residential / Guest Houses/ Rest Houses/ Boarding Houses location wise under the administrative control of the department.
12. Off- Treasury transactions as per proforma already circulated.
13. Vacant posts provision as per following proforma:

OB 1.4.2022	New creations 2022-23.	Total	Recruitment made	Net vacant posts	Provision included REs 2022-23	Provision included in BE 2023-24
1.	2.	3.	4.	5.	6.	7.

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

14. Gender Responsive Budgeting.
15. Details required as per FRBM Act.
16. Disclosure (financial) statements in respect of Grants-in-Aid.
17. Statement showing outstanding Government Guarantees.
18. Estimates in respect of SRE to be submitted ahead of Budget proposals and should reach Finance Department not later than 15th October of current year.
19. 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).

*YS
Jew*

Annexure "C"

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

Department: _____

Head of Account: _____

A. Daily Rated Workers(DRW)

No. of Casual labours	Rate of wages	RE 2022-23	BE 2023-24	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 2022-23	BE 2023-24	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 2022-23	BE 2023-24	Source out of which wages are being paid
(No.)	Amount in rupees	Rs. in lakh	Rs. in lakh	

D. Contingent paid labours

No. of Contingent paid labours	Rate of wages	RE 2022-23	BE 2023-24	Source out of which wages are being paid
(No.)	Amount in rupees	Rs. in lakh	Rs. in lakh	
Total(A+B+C+D)				

YS
fwd