

Government of Odisha
Finance Department

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From

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Additional Chief Secretary to Government

To

All Additional Chief Secretaries/
Principal Secretaries/
Commissioner-Cum-Secretaries/
Secretaries/
Special Secretaries to Government/
Heads of Departments

Sub: Preparation of Revised Estimates for 2015-16 & Budget Estimates for 2016-17.

Sir/Madam,

I am directed to say that the process of formulation of Revised Estimates for 2015-16 and Budget Estimates for 2016-17 shall have to be initiated and completed in time so as to enable Finance Department to present the budget in the Odisha Legislative Assembly at the appropriate time. In this connection, attention of all Departments/ Heads of Department/ Controlling Officers is invited to the general instructions contained in Chapter- III of Odisha Budget Manual for formulation of Budget Estimates. The following supplementary instructions may be taken into consideration while framing the Revised Estimates for the current year 2015-16 and Budget Estimates for the financial year 2016-17.

2. The Odisha Fiscal Responsibility & Budget management Act, 2005 prescribes generation of revenue balance and containment the Fiscal deficit within 3% of GSDP by 2011-12 and to maintain the same in subsequent years. Further, the Debt/GSDP ratio is also to be kept within 25%. These conditions necessitate rationalization and prioritization of revenue expenditure.

3. On the recommendations of 14th Finance Commission, Government of India have increased the Devolution from 32% to 42% of the net divisible pool. On the contrary, 8 Centrally Sponsored Schemes (CSS) have been delinked from Central Assistance and there is change in sharing pattern for 33 CSS. Besides, the 14th Finance Commission have discontinued the State Specific and Sector Specific Grants recommended by 13th Finance Commission. Thus, in the changing scenario of increased

devolution and decreasing grants from centre, our State stands to lose. The additional devolution to be received from Government of India is to be utilized to provide additional State share for the CSS and to provide funds for formulating new State schemes for continuing activities which were undertaken in delinked CSS and discontinued State Specific and Sector Specific schemes. Thus, the additional devolution may not be adequate to meet the additional liability on these accounts.

4. Besides, the State Government on their own are implementing several schemes for the benefit of the common man such as Biju KBK Yojana, Gopabandhu Grameen Yojana, Biju Gramjyoti Yojana, Biju Saharanchal Bidyutikaran Yojna, Biju Pukka Ghar Yojana, Madhubabu Pension Yojana, MAMATA, Construction of Check Dams in water deficit areas and distribution of subsidized rice to BPL families etc. A number of new and innovative schemes have also been introduced during the current financial year. All these State Sector Schemes require large financial resources commitment. Besides, in order to achieve Revenue balance during 2016-17, unproductive revenue expenditure is to be curtailed. Keeping all these in view, utmost care is to be taken while preparing the RE for 2015-16 and BE for 2016-17.

5. Receipts for 2015-16 (RE) & 2016-17(BE)

a) RE of Receipts, 2015-16:

(i) Pre-actuals of the State's revenue receipts for the year 2014-15 have been made available to the State Government by the AG (A&E), Odisha. The Revised Estimates for 2015-16 are to be formulated on the basis of the previous year's actuals, current year's trend and any other specific factors, which may increase or decrease revenue in course of the year. Special emphasis is to be given on collection of arrears and pursuing disposal of cases pending in different courts of law.

(ii) As pointed out earlier, a number of new schemes are being implemented which require resource commitment. We have gone for a higher State Plan Outlay for the year 2015-16 with Enhanced level of Capital Investment for accelerating economic growth. Thus, there is a tremendous pressure on State's resources. All these call upon all concerned to mobilize adequate resources to fund the requirements.

(iii) The level of receipts likely to accrue from all the sources indicated above should be furnished in a small write up and the details may be furnished (detailed head-wise) in **Annexure-I**.

(iv) Loans outstanding as on 1.04.2015, recovery fallen due during 2015-16 etc. in respect of loans sanctioned by Government to PSUs, Cooperatives, Local Bodies and Govt. servants etc. should be furnished in proforma at **Annexure-I (A)**.

b) Budget Estimates of Receipts for 2016-17:

(i) The estimate of revenue and other receipts of the State Government should be prepared taking into account the need to accelerate collection. While estimating revenue receipts for 2016-17, the factors indicated in para-5(a) (i) may also be taken into account. In no case, the estimates of revenue receipts for the year 2016-17 shall be less than 15% over the 2015-16(RE). Estimates of revenue receipts for 2016-17 should be shown in **Annexure-I**.

(ii) Revenue Estimates for 2016-17 should indicate anticipated receipts from additional resource mobilization measures implemented or likely to be implemented during 2016-17.

(iii) Non-Tax Revenue is estimated to grow @ 7%-8% as per the Medium Term Fiscal Plan.

(iv) However, keeping in view the additional expenditure commitments and higher plan outlay, steps should be taken to augment State's own revenue by at least 15% more than the previous period and reduce the unproductive expenditure as far as possible.

(v) Details of Budget Estimates for loans recovery for 2016-17 should be indicated separately in **Annexure-I (B)**.

(vi) Item-wise sources of revenue receipts recorded under Heads "Other Receipts" and "Miscellaneous" should be indicated in the estimate of receipts so that these items can be expedited in a transparent manner.

(vii) A list of organizations from which guarantee fees and dividends are due, should be furnished in a separate statement indicating the arrears as on 01.04.2015 and the current demand.

6. (i) Collection of Arrear Revenue:

Arrear is revenue accrued but not realized. Realization of arrear revenue is one of the critical areas for financing the budget. Keeping in view the need for systematic monitoring of the arrears and prompt follow-up action to expedite collection either through legal or administrative measures, it was announced in the Annual Budget, 2015-16 to put in place a Focused Arrear Recovery Monitoring System (FARMS).

Collection of arrears up to September, 2015 in respect of items of tax and non tax revenue receipts, need to be indicated along with anticipated arrears to be collected during the current year. The arrear position as on 01.04.2015 and the expected receipt therefrom during 2015-16 should be separately shown with justification. The report of the C & AG, India on revenue receipts inter alia brings out the details of outstanding arrear tax and non-tax revenue and cases of under assessment /escapement from assessment/ loss of revenue on account of short levy etc. Persistent efforts should be made to collect the arrears. Hence, list of all court cases in which revenue are locked up, the reasons of accumulation of arrears, steps taken to collect the same, arrear, if any

collected/ to be collected should be indicated year-wise along-with write up on action taken/contemplated on the observations of C&AG in the report for 2013-14 to be attached to **Annexure-II & III** (Tax & Non Tax Revenue).

(ii) Interest due/ outstanding on loans sanctioned by the State Govt. to PSUs/ Cooperatives/ Local Bodies etc. loanee-wise should also be furnished along with the steps taken to recover the dues in **Annexure – IV**.

(iii) The Administrative Departments should also indicate the position of dividend receipt/ receivable from PSUs/ Companies under their jurisdiction in **Annexure – V** in terms of the Dividend Policy of the State Government vide FD OM No-52286/F Dt.12.12.2011.

7. Priority areas for augmentation of revenue while preparing Revised Estimates for 2015-16 and Budget Estimates for 2016-17

While making resource estimates, the following aspects may be taken into consideration.

- (i) Revenue likely to accrue on compliance to the observations of C&AG in their Report for 2013-14 and earlier years.
- (ii) Strengthening the revenue machinery to step up revenue collection.
- (iii) Implementation of recommendations of Expert Committee on Revenue Enhancement Measures and other Policy and Administrative Reform measures recommended/ accepted to increase the revenue yield.
- (iv) Revision of user fees wherever rates have not been revised for more than 3 years.
- (v) Collection of arrear revenue.
- (vi) Expeditious disposal of court cases involving substantial revenue implications.

8. Revised Estimates of Expenditure for 2015-16

Revised Estimates should be arrived at by adding up the actuals of first six months and the requirements of the next six months, based on an appropriate calculation, such as the actuals of the corresponding six months of the previous year, with due allowance for the special features that prevailed during that period and those that are anticipated in the current year. Further, the Revised Estimates for the current year are prima facie the best indicator as to what the Budget Estimates for the coming year should be. It may be noted that mere inclusion of increased provision in the Revised Estimates carries with it no authority for incurring additional expenditure and does not dispense with the obligation on the part of the Department to obtain necessary supplementary grants or re-appropriation. Re-appropriations or supplementary grants will not, therefore, be sanctioned unless separate proposals are received in the Finance Department. The recent circular on Supplementary statement of expenditure for 2015-16 issued vide Finance Department letter No. 25646/F dated 23.09.2015 may be referred to.

9. Budget Estimates for 2016-17 Expenditure – Broad Guidelines

Priority Areas

- (i) Increase capital outlay with emphasis on completion of ongoing investment projects.
- (ii) Adequate provision of funds for EAP, Central Plan, Centrally Sponsored Plan & other resource tied up schemes including the flagship programmes/ schemes like AIBP, SSA, Health Mission, and MGNREGS etc.
- (iii) Utilization of Central Assistance for education, health and other social sector schemes.
- (iv) In order to make adequate provision for salary in the Budget Estimates for 2016-17, it is necessary to ascertain the particulars of staff position. The required information should be furnished in **Annexure- VI & VII** indicating the sanctioned posts under Non Plan and Plan, the number of vacant posts, posts abolished and men in position. The details of contractual/regular posts created and permitted to be filled up including exempted posts like Doctor, Nurse, Pharmacist, MPHWS (Male/ Female) under H&FW Department and personnel in uniform under Home Department may be submitted in **Annexure-VIII** without which pre-budget scrutiny meeting shall not take place. It is to be compared with the compiled data furnished in the Annual Establishment Review uploaded in the Treasury Portal.

10. Salary i.e. Pay, DA, HRA and Leave Encashment

- (i) There shall be no salary provision against the vacant posts except in cases where Finance Department has explicitly allowed filling up of vacancies. Due provision shall be made for newly recruited personnel in different sectors such as police, health, education etc.
- (ii) Adequate provision shall be made for the NMR/Work charged/ J.C. employees, who have in the meantime been regularized. Also provision shall be made for NMR employees who have been converted to work charged employees in Works, R.D., W.R. and H & UD Departments.
- (iii) The provision of DA shall be worked out depending on the quantum of Pay (Pay + Grade Pay).
- (iv) The estimates of grant-in-aid salary should be accompanied by the information in **Annexure-IX**. School & Mass Education Department and Higher Education Department are to furnish separate information in **Annexure- IX (A) & IX (B)**.
- (v) Provision of DA @ 135% on (Basic pay + Grade Pay) should be provided for 2016-17. However, additional DA dose, if any, to be released during 2016-17, shall be worked out in Finance Department keeping in view the availability of resources.

(vi) House Rent Allowance may be provided @ 15% of the (Basic Pay + Grade Pay) or the actual house rent being paid during 2015-16, whichever is less.

(vii) **Salary provision for additional appointments on consolidated/ contractual salary:** In certain cases, in lieu of abolition of posts or otherwise, if fresh creation of posts on consolidated pay/ contractual, salary has been made with the concurrence of FD, consolidated pay required for such contract appointees should be separately worked out indicating the details of contractual posts sanctioned, the rate of consolidated pay and requirement for full financial year 2016-17. This should be shown separately as consolidated pay for contractual appointees.

(viii) Requirement of funds for the positions in which the contractual appointees with consolidated salary are likely to be regularised with regular scale of pay with allowances.

(ix) Requirement of funds for salary/ wages of work charged/ J.C. employees/ NMR/ DLR should be furnished in **Annexure –X**.

(x) Additional requirement on account of grant of RACPS if any shall also be mentioned for assessment of the total requirement on account of salary.

11. Non-Salary Items

(i) Steps should be taken to contain contingent and office expenditure as far as possible.

(ii) **Decretal dues and Land Acquisition Cases:** It is desirable to provide for unforeseen expenditure arising from court decree. Amounts required for satisfaction of Court decree in respect of Land Acquisition cases, which have no scope for appeal, should be proposed for inclusion in the Budget Estimates under the “Charged” Section. Normal land acquisition charges for projects/ schemes should be proposed in the voted section under detailed heads made for the project/ scheme.

(iii) Provision in respect of new schemes may be proposed only with the prior concurrence of FD in case of non plan and P&C Department in respect of Plan Schemes with details of the source of funding and objective of the scheme.

(iv) The recommendations of the Departmentally Related Standing Committee should be examined by Administrative Departments having regard to the availability of budgetary allocations. Accordingly, proposals may be submitted for provision of funds which have been accepted by Government.

(v) Rule 59 of Budget Manual envisages that lump provision should not, as a rule be made in the Budget Estimates. In some cases, however lump provisions are available, e.g., provision for grants to local bodies or to private managements for educational institutions, maintenance expenditure and the like. In such cases, the full explanation for justification of provisions should be given in the ‘Remarks’ column. If a lump provision for a scheme is included in the budget and voted by the Assembly, the details of the

scheme should be sent to Finance Department for preliminary examination before they are brought into operation.

(vi) Estimates of the current year must never be adopted in a routine manner as the basis of framing estimates of the following year. Care must, however, be taken that no provision for increase in expenditure requiring specific sanction of the competent authority is included without such sanction and that in the case of a sanctioned scheme; provision is made for only so much of it as can actually be brought into effect in the budget year.

(vii) Estimates should be based on the actuals of the preceding years and also on the proposed Revised Estimates for 2015-16. The variations between 2015-16 (BE), 2015-16 (RE) and 2016-17 (BE) should be properly explained. Reasons for such variation should be specified scheme-wise and only the minimum requirements should be provided. Keeping in view the instructions issued from time to time relating to measures to enforce economy in expenditure and the general need, particularly under Non Plan items, the estimates should be framed.

(viii) Estimates of committed expenditure, which has been provided for the first time as Non Plan in the current five year plan period and thereafter proposed in the BE 2016-17 should be shown separately under the specific detailed head.

(ix) Unspent balances, as on 31st March, 2014 with grantee/ loanee bodies which receive more than ₹ 1.00 crore grants/ loans during 2014-15 (separate details of each body) should be furnished along with status of pending UCs in respect of grant-in-aid in **Annexure-XI**.

12. Guidelines for Specific Items

(i) IT Related Expenditure

The proposal relating to Budget Estimates for computer related expenditures, acquisition of hardware/software as well as development and maintenance of software should invariably be classified under the detailed head “78118-Upgradation of Computer Facilities”, “78012-Computer Consumables”, “33001-Spares & Services” and “12001- Consulting Charges”.

(ii) Provision of Scholarships & Stipends

Full provision of stipends for SC/ST & Other Backward students and scholarship for eligible students in Schools and Colleges should be provided. This should be justified indicating expenditure incurred during 2014-15 and 2015-16 and likely level of expenditure during 2016-17. Details of students’ strength and the rate should be indicated and calculation sheet should be provided to justify the requirement proposed in view of surrender of such provision in the previous years. All the three related Departments namely, School & Mass Education Department, Higher Education Department and ST & SC Development and Minorities & Backward Classes Welfare

Department should make necessary arrangement for direct transfer of the amount to the recipient's account.

(iii) **Professional and Consultancy Support to Departments**

Support for Professional and Consultancy Services for implementation of Government Schemes and programmes including monitoring & evaluation shall be provided in the Budget for 2016-17. The Departments are required to come up with proposal with detail justification for lump sum support for Professional and Consultancy Services subject to maximum of ₹15.00 lakh.

(iv) **Provision for RCM**

The provision of RCM for 2016-17 should be taken at par with the provisions of 2015-16.

(v) **Provision for Motor Vehicles**

Provision under Motor Vehicle will be taken at an increased rate of 10% over the original Budget Estimates for 2015-16. The complete position of vehicles should be furnished in **Annexure-XII**. It should however be borne in mind that there will be no provision for new vehicles in the B.E. 2016-17 except on replacement basis. Purchase of new vehicles shall be governed by instructions issued by F.D. from time to time.

However, hiring of vehicles is encouraged for office use where ever necessary for discharging public services. The detailed guidelines for hiring of vehicles along with entitlements and rates is brought out in FD OM No-27037/F Dt.08.10.2015. Provision for hiring of vehicles may be proposed as per the above circular. Provision for purchase/hiring of vehicles should be made under the Unit "Motor Vehicles".

(vi) **LTC**

Provision for LTC for 2016-17 BE shall be taken at par with the provisions of 2015-16.

(vii) **Rent, Rate & Taxes (RRT)**

Full provision for Rent may be made in respect of Govt. offices functioning in private buildings based on the Fair Rent Certificate or higher rent sanctioned by competent authority. Steps should be taken to shift Govt. office running in private building to Govt. accommodation.

(viii) **Provision for Municipal Taxes to be made in full**

All Departments and organizations should ensure full payment of municipal taxes wherever it is due and accordingly, required budget provision should be made and such payment must be ensured in time.

(ix) Provision for Water Charges

There should be full provision for water charges payable by the concerned Departments. It shall be the responsibility of the concerned ADs/ Controlling Officers to realistically project the requirement. Any delayed payment surcharge levy shall be the personal responsibility of the concerned Head of Office/ DDO. No provision shall be made for arrear dues as full provision is being made every year on such account.

(x) Provision for Electricity Charges

Instructions have been issued in Finance Department vide Letter No-3842(230)/F Dt.08.02.2013 to the effect that:-

- i. All Government Offices will not be required to make any payment towards Arrear Electricity Dues pertaining to the period up to 31.3.2012 which would be settled by Finance Department against the receivables from GRIDCO and the DISCOMs.
- ii. If any payment has been made after 1st April, 2012 towards Arrear Electricity Dues by any Government Office, it is to be adjusted against the current Electricity Dues for the period beginning from 1st April, 2012.
- iii. Besides, arrear dues for the year 2013-14 onwards should be assessed along with the additional requirement for the current financial year on account of enhanced tariff and advance payment; if any for prepaid Energy Meter in terms of Energy Department Letter No. 2323 R&R-1/2013(Pt) dated 16.03.2013.

All Administrative Departments are, therefore, requested to assess the current requirement of Electricity Dues on the above lines and propose for full provision for current requirement of electricity charges. Requirement for payment of arrear electricity dues pertaining to period from 1st April, 2012 onwards can also be proposed. It shall be the responsibility of the concerned ADs/ Controlling Officers to realistically project the requirement. Any delayed payment surcharge levy shall be the personal responsibility of the concerned Head of Office/ DDO.

(xi) Maintenance Expenditure of Capital Assets

(a) Provision should be made for maintenance and upkeep of capital assets consistent with the recommendations made by the 14th Finance Commission for the financial year 2016-17. In addition to ensuring adequacy of provision for maintenance of capital assets, Administrative Departments concerned are required to put in place appropriate institutional reforms for effective and productive utilization of the budgeted provision for Operations & Maintenance (O&M). Towards this end, the Departments concerned should endeavour to bring about **Annual Maintenance Plans (AMPs)** setting out, *inter alia*, the following:

- Principles and criteria to be followed for allocation of the budgeted provision for O&M amount towards the functional and administrative units in charge of

maintenance of capital assets. Amounts allocated for routine and periodic maintenance should be separately indicated. Besides, sums earmarked, if any, for special repairs of capital assets of high priority should also be separately shown.

- Unit wise allocation of O & M funds on the basis of the agreed norms
- Monitoring and oversight arrangements for ensuring regular upkeep and maintenance of capital assets.

(b) Such annual maintenance plans should be formulated by the Departments concerned (Works Department, R.D. Department, H & U.D. Department and Water Resources Department) and get the same vetted by the Finance Department preferably before the commencement of the financial year 2016-17. Departments can engage professionals for preparation of Annual Maintenance Plan (AMP) so that it is prepared before presentation of annual Budget.

(c) The information relating to estimates for the minor works' grants is to be furnished in **Annexure-XIII** and the estimate of wages/work charge establishments (non plan) under Minor Works grants is to be indicated in **Annexure-XIV**. The requirement of fund for maintenance of capital assets is to be given in **Annexure-XV**.

13. Other Non Salary Items

Provision of funds towards telephone, TE and OC shall be increased by **5%** of original budget provision of 2015-16.

14. State Plan, 2016-17

(a) The plan ceiling for various sectors of the State's Annual Plan, 2016-17 and the Department-wise ceiling for 2016-17 will be communicated separately by P & C Department. On the basis of ceiling communicated by P & C Department, the schemes should be revised, firmed up and cleared through the pre-budget scrutiny meetings. The list of new works for the year 2016-17 may be furnished to the Finance Department in **Annexure-XVI**.

(b) In addition to these statements regarding BE, expenditure incurred, reimbursement claim filed, anticipated expenditure in 2015-16 and 2016-17 in respect of projects under EAP and RIDF shall be furnished to P & C Department for realistic assessment and provision of funds **in Annexure-XVII and XVIII**. Specific provision should be made for external assistance received/ to be received under the direct payment procedure for accounting adjustment of payment made directly to contractors/consultants by the Donor Agency. In case of pipeline projects, the status of preparatory action should be indicated. Earmarked resources such as NABARD Assistance under LTO, RIDF and other EAP allocations, should be proposed in correct proportion so that there would be no scope for diversion of tied up resources to finance the untied schemes.

(c) Departments executing public infrastructure projects (like irrigation, roads and bridges, water supply and power projects) may make appropriate provision for survey & investigation, preparation of project reports, land acquisition, forest, environment clearance and other regulatory clearances. Such provision will facilitate completion of pre-project activities and timely execution of the projects when they are grounded.

(d) To ensure preparation of plans/ programmes in time, Administrative Departments are to prioritize the programmes assuming 10% increase over allocation for 2015-16 pending communication of exact allocation by P & C Department.

(e) No State Plan Scheme with provision below ₹1.00 crore should be formulated separately. Any existing or new State Plan Scheme with provision below ₹1.00 crore should be merged to and shown as a sub-scheme of a scheme of similar nature.

(f) Abstract and Detailed list of Plan Schemes shall no more form a part of the Demand for Grants. If such a list is required, the Administrative Departments should annex this list in the Outcome Budget document. However, list of new schemes or services are to be annexed to the budget document.

15. Central Plan & Centrally Sponsored Schemes

(i) Utilization Certificate submitted is money earned. Hence, it is necessary to closely monitor the pendency in submission of Utilization Certificate in respect of Central Assistance received under State Plan, Central Plan and Centrally Sponsored Plan Schemes. Unless UC is submitted in time, it will not be possible to leverage higher Central Assistance in order to implement as well as complete various Plan Schemes. The details of Central Assistance received, utilization certification submitted to Govt. of India etc. shall be worked out in **Annexure-XIX. UC against Central Assistance received till the end of 2014-15 should be submitted by 31.12.2015, failing which no additional provision will be allowed.** Administrative Departments shall make all out efforts to avail Central Assistance for new CSS Schemes announced in Union Budget 2015-16 and thereafter from different Ministries of Govt. of India. The Budget Estimates for CP, CSP & CSS Schemes under State Plan is to be based on firm commitment of the concerned Administrative Ministries of Central Govt. for funding the scheme and in accordance with the funding pattern approved by the concerned Ministries.

(ii) Government of India have decided to delink Central Assistance for eight Centrally Sponsored Schemes (CSS) and change in sharing pattern for thirty-three Centrally Sponsored Schemes. Besides, Fourteenth Finance Commission have recommended for discontinuance of State Specific and Sector Specific grants which were available to the State Governments as per recommendations of Thirteenth Finance Commission. Proposal need not be submitted for making provision in Schemes de-linked from Central Assistance as no funds would be available for those CSS. However,

in cases where there is some unspent balance is available in respect of any such scheme with approval of Government of India to spend the amount during 2016-17, proposal may be submitted for necessary provision. In case of Centrally Sponsored Schemes (CSS) for which there has been change in sharing pattern, proposal may be submitted for provision as per changed sharing pattern. The proposal for provision of funds for CSS should indicate the Central Share & State Share separately as in Annexure-XIX-A.

16. Report to be laid in OLA as per FRBM Act – at the time of presentation of Annual Budget

As per provisions of the FRBM Act, 2005 and Rules there under, the following statements are required to be presented to the Legislature along with the Annual Budget on the fiscal status of the State, as a measure fiscal transparency:-

- (i) Fiscal Policy Strategy Statement (As per Rule 4(1) of the FRBM Rules, 2005).
- (ii) Medium Term Fiscal Plan (As per Rule 4(2) of the FRBM Rules, 2005).
- (iii) Disclosures Statement which will specify:
 - a) List of incomplete projects/works i.e. administrative approval accorded, work commenced with cost estimate and expenditure incurred (**Annexure-XX**).
 - b) Subsidies being given in the budget of different Departments (**Annexure-XXI**).
 - c) Department-wise Grant-in-aid being provided (**Annexure-XXII**).
- (iv) Statement on number of employees and related salaries (**as per Rule 7 of FRBM Rules, 2005 in Form IV**).
- (v) Statement of deferred liabilities (as per Rule 7 of the **FRBM Rules, 2005**).
- (vi) Tax Concession and Exemptions given in a financial year (as per Section 6(11) of the FRBM Rules, 2005 (**Annexure-XXIII**)).
- (vii) Statement on arrear revenue (**as per Section 6(7) of the FRBM Rules, 2005**).
- (viii) Statement on new policies being introduced in Annual Budget-Write Up to be furnished (**as per Section 6(5) of the FRBM Rules, 2005**).
- (ix) Statement on prioritizing allocation of funds under Zero Based Investment Review (As per Section 6(8) of the FRBM Act, 2005 (**Annexure-XXIV**)).
- (x) Statement on institution-wise guarantees given (As per Section 6(9) of FRBM Act, 2005) (**Annexure-XXV**).

It is, therefore, urged upon that the Administrative Departments should furnish the required information in respect of statements (iii), (iv), (vi), (vii), (viii), (ix) & (x)

above in the proforma indicating the steps taken in respect of above points by 05.01.2016. On the basis of information received from different Departments, Finance Department will prepare a comprehensive report to be laid in the Assembly, as mandated under FRBM Act, 2005.

- (xi) Administrative Departments are to furnish a statement showing funds transferred to Local Bodies (Urban Local Bodies & Panchayati Raj Institutions) in their demands for grant as devolution of resources and for implementation of Central/State schemes (**in Annexure-XXVI**). The information on this score is being asked for by Govt. of India.

17. Information relating to additional statements on committed liabilities, implications of Major Policy Decisions / New Schemes proposed in the Budget and Segregation of Maintenance Expenditure into Salary and Non-salary items

All Departments are required to furnish the information in **Annexures XXVII, XXVIII and XXIX** for statements of disclosure relating to committed liabilities, implications of major policy decisions / new schemes proposed in the budget and segregation of maintenance expenditure into salary and non-salary items as these statements are required to be incorporated in Finance Accounts.

18. Medium Term Expenditure Framework:

Medium Term Expenditure Framework can provide a credible roadmap for medium term and long term fiscal policy of the Government. Since it is a rolling plan, it adapts to the changes in overall macroeconomic conditions. The Thirteenth Finance Commission (para-9.38) have recommended that the Central Government revises the existing medium term fiscal policy statement with a more detailed Medium Term Fiscal Plan (MTFP) which contains three-year-forward estimates of revenues and expenditures, with detailed breakup of major items that form a part of the revenue and expenditure, together with a narrative explanation of how these estimates have been generated. Accordingly, Government of India have introduced the Medium Term Expenditure Framework which brings out three-year rolling target for major items of expenditure along-with narrative explanation of the reasons. In the Medium Term Fiscal Plan being presented under Rule-4(2) of the FRBM Rules, 2005, the total Expenditure Policy Stance of the State Government is being presented along with the Annual Budget. Accordingly, the State Government intends to bring out a Medium Term Expenditure Framework under the Medium Term Fiscal Plan as a part of the Total Expenditure Policy Stance in conformity with the fiscal targets of the MTFP which would incorporate three-year rolling target for major items of expenditure along-with explanatory notes. All Administrative Departments/ Heads of Departments and Controlling Officers are requested to make a realistic estimate of the expenditure in major items of expenditure and furnish information as in the format prescribed in **Annexure-XXX**.

19. Formats for preparing the Revised Estimates for 2015-16 and Budget Estimates for 2016-17:- proper accounting classification, schematic break up and account head-scheme mapping:

(i) The Administrative Departments and Controlling Officers are required to prepare the RE for 2015-16 and BE for 2016-17 as per the list of proformas enclosed. All the items of expenditure should be classified under detailed Head of Account provided by Finance Department below the approved major and minor heads contained in the list of major and minor heads published by the Controller General of Accounts. In absence of proper classification of receipt and expenditure, it will not be possible to accept the item of receipt or honour the claim for payment in Treasury under computerized Odisha Treasury Management System.

(ii) On receipt of sectoral outlay for State Plan, 2016-17 from the P & C Department, the Administrative Departments should work out the schematic break up. The state share of the restructured Centrally Sponsored Schemes (CSS) / Centrally Sponsored Plan Schemes/ Central Plan Scheme Components, as the case may be, should be distinctly shown against each scheme in the schedule. The provision of funds for CSS under State Plan, CP and CSP Schemes should be accurately made basing on the scheme guideline. The detailed accounting heads in respect of the provision proposed under each scheme should be indicated in the scheme schedule so as to enable Finance Department/ P&C Department and implementing Departments to map the account head to the scheme for tracking and monitoring of expenditure under plan schemes.

(iii) Further, all special component plan/tribal plan outlays have to be classified under the minor heads “789-Special Component Plan” and “796-Tribal Areas Sub Plan” respectively below the respective functional major heads. The division of allocation between district sector and state sector should also be brought out as per the plan allocation in the Department-wise Plan Ceiling.

20. Gender Responsive Budgeting

(i) The State Govt. have started preparation of a special statement on gender budgeting depicting the magnitude of budget allocations for various schemes/programmes that are substantially benefiting women, along with budget documents for 2013-14. This is in line with the decision made by Govt. of India. It is to be noted that the initiative on Gender Responsive Budgeting aims at categorization of specific schemes/ programmes in the budget with a direct focus on women and girls, specific schemes/ programmes which are stated to have components on women and the exact budget shares of these components. Gender Responsive Budgeting is to analyze how effectively Govt. policies, programmes and budgetary allocations respond to the needs and concerns of the females.

(ii) Budget data have to be prepared in such a manner that gender focus of the allocations is clearly highlighted. All Administrative Departments/ Heads of Departments and Controlling Officers shall furnish information as in the format prescribed in **Annexure-XXXI**. Primarily, the entire provision for schemes, the percentage of women/girls beneficiaries should be indicated classified shall be furnished in first part of the aforesaid Annexure. For example, percentage shares of stipend given to girl students for pre-matric studies. In the second part, the schemes designed exclusively for the welfare of women/girls are to be furnished. Gender Budgeting Cell of Women and Child Development Department is to co-ordinate with all the Administrative Departments for preparation of the information in order to ensure that a special Supplement entitled “Gender Budget document for the year 2016-17” is prepared by the State Government and send it to Finance Department which is to be laid in the Odisha Legislative Assembly. A separate set of instruction would be issued in this regard.

21. Outcome Linked Budget

Outcome Budget was introduced for Works, Rural Development, Water Resources, Panchayati Raj, and Women & Child Development Departments for the financial year 2010-11. In 2011-12, Outcome Budget was introduced in 8 more Departments namely, School & Mass Education, Health & Family Welfare, Agriculture, Fisheries & ARD, Housing & Urban Development, Forest & Environment, ST & SC Development and Minorities & Backward Classes Welfare and Energy Departments. It is proposed to prepare Outcome Budget for these 13 Departments for the Financial Year 2016-17. These Departments are required to prepare a statement in **Annexure-XXXII** relating to the scheme-wise outlays under Non-Plan, State Plan, Central Plan & Centrally Sponsored Plan and link it to intermediate/ final outputs and outcomes in terms of measurable and verifiable indicators /parameters. For preparation of Outcome Budget Document, the Departments will be provided support from the consultants of Project Performance and Outcome Monitoring Unit (PPOMU) set up under Finance Department, so that the quality of the Outcome Budget Document would be enhanced. The Administrative Departments which are preparing the Result Framework Document (RFD) would also continue to prepare their Outcome Budget Document for 2016-17 for which separate guidelines will be issued.

22. Supplement to the budget documents for local bodies:

Para-10.161 & 10.162 of the recommendations of the 13th Finance Commission with reference to para-10.110 envisages the State Government to put in place a **supplement to the budget documents for local bodies (separately for PRIs and ULBs)** furnishing the details of plan and non-plan-wise classification of transfers separately for all categories of ULBs and all tiers of PRIs, from major head to object head, which have been depicted in the main budget under the minor heads 191, 192 and 193; and 196, 197 and 198 respectively. This supplement could also incorporate details of funds transferred directly to the local bodies outside the State Government’s budget.

The State has been preparing these documents for last 5 years and would continue the practice for the year 2016-17 as a measure of fiscal transparency in respect of funds transferred to the third tier of Government. The supplement should aim to provide details of spatial distribution of transfers at least upto district level. The Panchayatiraj Department is required to prepare the supplement in respect of the PRIs and the H&UD Department need to prepare the same for the ULBs for the financial year 2016-17 observing 13th Finance Commission guidelines.

23. Process for Submission of Budget Proposal

(i) In order to facilitate submission of budget proposals from the level of the Drawing & Disbursing Officer (DDO) for Non-Plan proposals and from Controlling Officer in case of Plan proposals, a separate module has been developed in iOTMS/iFMS platform for facilitating submission of budget proposal by Drawing & Disbursing Officer (DDO) to Controlling Officer to Administrative Department for Non-Plan proposals and from Controlling Officer to Administrative Department in case of Plan proposals. Administrative Department after due scrutiny of the consolidated budget proposal of the Controlling Officers will seamlessly transfer to Finance Department using Online Budget Compilation System in Secretariat LAN using URL <http://172.16.139.139/beta>.

(ii) **The Non-Plan Budget part of the budget preparation module of iFMS provides facility for initiation of proposal by Drawing & Disbursing Officer (DDO). The Drawing & Disbursing Officer (DDO) to Controlling Officer to Administrative Department mapping has been done in the budget preparation module of iFMS.** All the Drawing & Disbursing Officers (DDO) are to submit Non-Plan budget proposals through iOTMS/iFMS to the concerned Controlling Officer(s). The Controlling Officers are required to submit the consolidated proposals of all DDOs under their control to the Administrative Department using iOTMS/iFMS platform. **The consolidated proposal of all Controlling Officers of an Administrative Department will be transferred from iFMS to the “Online Budget Compilation System” seamlessly through web service.** The Administrative Departments after scrutiny of the consolidated proposal will submit the same to Finance Department using Online Budget Compilation System in Secretariat LAN. All the Annexures may be prepared in the iFMS by choosing the appropriate Annexure format.

(iii) Similarly, Plan proposals for the Revised Estimates, 2015-16 and Budget Estimates, 2016-17 shall also be initiated in the budget preparation module of iFMS. The Controlling Officers are required to submit the proposal to the Administrative Department using iFMS platform. The Controlling Officer shall enter their Plan proposals using the chart of account. The existing charts of account/ schemes are linked to the respective heads of development/ resource head. In case of entering new schemes/ chart of account, the Controlling Officers are required to link it to the appropriate heads of development/ resource head by selecting from the list. The proposals submitted by the Controlling Officers are to be scrutinized by the concerned Administrative

Department and the consolidated proposal is to be submitted by the Administrative Department. **The consolidated proposal of all Controlling Officers of an Administrative Department will be transferred from iFMS to the "Online Budget Compilation System" (BETA) seamlessly through web service.** The heads of development-wise proposal would be available to the Planning & Coordination Department in BETA in the URL <http://172.16.139.139/beta>. Planning & Coordination Department shall allocate ceiling online as per heads of development. The Administrative Departments shall distribute the ceiling online among the development sector schemes which shall be approved by Planning & Coordination Department online. The Administrative Departments would be required to submit the plan proposal in charts of account to Finance Department using Online Budget Compilation System in Secretariat LAN using URL <http://172.16.139.139/beta>. The Plan proposals are also required to be submitted only online. Proposals are no more required to be submitted in hard file. Training on the Plan module of iFMS would be provided to all users.

24. Time Schedule

A lot of information is to be collected and compiled before the budget is placed before OLA along with documents placed under FRBM Act, 2005 and rules there under. Hence, budget documents are to be prepared in a tight time schedule. Therefore, all Departments and Controlling Officers are required to submit the required information online in annexures to Finance Department latest by **15.12.2015**. **Similarly, the Plan proposals for Budget Estimates for 2016-17 shall be submitted to P&C Department online by 15.12.2015.** Planning & Coordination and Finance Department will communicate the programmes for pre-budget scrutiny meeting under Plan & Non Plan Scheme respectively. **The Administrative Departments are accordingly required to work out detailed timeline for collecting the Budget proposal from the DDO level and Controlling Officer level in iFMS platform.** It should be noted that the estimates received after the due date will not be considered and will be finalized on the basis of the information available in Finance Department. Any shortfall in the provision or omission in the budget will be the responsibility of the Department concerned.

Last but not the least, due attention should be given while filling up Annexures in the prescribed proforma in iFMS. Any incomplete/haphazard information will lead to shortfall/ omission in the Budget Estimates/Revised Estimates for which the concerned Departmental Authorities will be held responsible. The soft copy of the circular is available at the website of Finance Department i.e. www.odisha.gov.in/finance.

Enclosures: List along with proforma.

Yours faithfully

Additional Chief Secretary to Government



Memo No. 29410 /FDate 16.11.15

Copy forwarded to all Controlling Officers/Financial Advisers/Asst. Financial Advisors of Departments of Government and Accounts Officers of Heads of Departments for information and necessary action. The information received in Annexure are to be passed on to the concerned branches as indicated below. However, separate copy of each Annexure is to be furnished to Budget-I Branch.

Resources Branch	-	Annexure - I, IA, IB, II, III, IV, V, VI, XIV, XXIX, XXVII, XXVIII, XXX
C & I Branch	-	Annexure - IA, IB, IV, V & XXVII
Budget- IV Branch	-	Annexure-VI
Budget- III Branch	-	Annexure - IA, IB, IV, V & XXVI
Budget-V Branch	-	Annexure - VIII, IX & XII
Plan Finance Branch	-	Annexure - XXIII, XVIII, XIX
RIDF Branch	-	Annexure - XVII
EAP Branch	-	Annexure - XXVI
S.S.-I Branch	-	Annexure - IX(A), IX(B)
Budget-II Branch/ W&CD Department		Annexure-XXXI


13/11/2015
Deputy Secretary to Government

Memo No. 29411 /FDate 16.11.15

Copy forwarded to all Officers/Section Officers of Finance Department for information and necessary action.


13/11/2015
Deputy Secretary to Government

Memo No. 29412 /FDate 16.11.15

Copy forwarded to all Treasury Officers of District Treasuries and Special Treasuries/Sub-Treasury Officers/F.A. and C.A.O of all the Irrigation Projects for information and necessary action. While entertaining the pay bills for the month of October, 2012, they are requested to enquire from the DDOs under their control as to whether the DDOs have submitted the required information to their Controlling Officers.


13/11/2015
Deputy Secretary to Government

Memo No. 29413 /FDate 16.11.15

Copy forwarded to Private Secretary to Minister, Finance/Development Commissioner-Cum-A.C.S/Special Secretary/Additional Secretaries of Finance Department for information.


13/11/2015
Deputy Secretary to Government

Memo No. 29414 /FDate 16.11.15

Copy forwarded to the Accountant General (A&E), for favour of information.


Deputy Secretary to GovernmentMemo No. 29415 /FDate 16.11.15Copy forwarded to the Head, State Portal with request to upload the circular in the website of Finance Department at www.odisha.gov.in/finance.
Deputy Secretary to Government

**LIST OF PROFORMA FOR PREPARATION OF REVISED ESTIMATE FOR 2014-15 AND
BUDGET ESTIMATE FOR 2015-16**

Sl. No.	Annexure No.	Description of the Annexure
1	2	3
1.	Annexure-I	Revised Estimate and Budget Estimate for Collection of Revenue
2.	Annexure-I A	Revised Estimate and Budget Estimate for Loans Recovery
3.	Annexure-I B	Details of Budget Estimate for Loans Recovery for 2015-16
4.	Annexure-II	Tax Revenues Raised but not Realised
5.	Annexure-III	Arrears of Non-Tax Revenue
6.	Annexure-IV	Estimates of Loan Repayment/ Interest Payment by PSUs/ ULBs etc.
7.	Annexure-V	Revenue Receipts-Dividends
8.	Annexure-VI	Employees Sanction of Strength
9.	Annexure-VII	Particulars of Sanctioned posts / vacant posts /posts abolished/ men in position
10.	Annexure-VIII	Department wise information on contractual employees as on 1.3.12
11.	Annexure-IX	Estimates of Grants-in-aid
12.	Annexure-IXA	Particulars of staff strength, men in position and posts abolished in respect of aided private Schools / Colleges under Non-Plan/ State Plan/ C.P./C.S.P. (For S & M Education Deptt. and Higher Education Department)
13.	Annexure-IXB	Information on Teaching and Non-Teaching posts, vacant posts, vacant posts abolished, men in position etc. under Grant-in-aid fold.
14.	Annexure-X	Information on Work-charged, NMR, DLR
15.	Annexure-XI	Unspent balance of Grant/ Loan
16.	Annexure-XII	Position of Vehicles
17.	Annexure-XIII	Minor Works Grant (Non-Plan)
18.	Annexure-XIV	Expenditure on Wages and Work-charged establishment (Non-Plan) under M/R Grant in Engineering Departments
19.	Annexure-XV	Proforma showing maintenance of Capital Assets
20.	Annexure-XVI	New Works
21.	Annexure-XVII	Information on Externally Aided Projects
22.	Annexure-XVIII	Information on RIDF Projects

Sl. No.	Annexure No.	Description of the Annexure
1	2	3
23.	Annexure-XIX	Particulars of Central Assistance Received
24.	Annexure-XIXA	Proposal for provision of funds under CSS
25.	Annexure-XX	List of Incomplete Projects/ Works
26.	Annexure-XXI	Details of Subsidies given
27.	Annexure-XXII	Details of Grant-in-Aid Provided in Budget
28.	Annexure-XXIII	Tax concession & Exemption
29.	Annexure-XXIV	Proforma for Prioritisation of Projects for Zero Based Investment
30.	Annexure-XXV	Government guarantee provided
31.	Annexure-XXVI	Statement showing details of transfer of funds to Local Bodies
32.	Annexure-XXVII	Statement on committed liabilities of the State in future
33.	Annexure-XXVIII	Statement on implications of major policy decisions during the year and proposed in the budget for the future cash flows
34.	Annexure-XXIX	Statement on maintenance expenditure of the State in future
35.	Annexure-XXX	Medium Term Expenditure Framework
36.	Annexure-XXXI	Proforma for Gender Based Budgeting
37.	Annexure-XXXII	Proforma for outcome Budget

ANNEXURE- I

REVISED ESTIMATE AND BUDGET ESTIMATE FOR COLLECTION OF REVENUE

PROFORMA SHOWING DETAILS OF ESTIMATES OF COLLECTION OF REVENUE (SEPARATE STATEMENT FOR EACH MINOR HEAD, DETAILS OF ITEMS OF RECEIPT TO BE COLLECTED AND THE ADDITIONAL ACCRUAL OF RECEIPT FROM A.R.M. SHOULD BE SEPARATELY INDICATED UNDER EACH ITEM OF RECEIPT)

DEPARTMENT _____

(RS. IN TRS)

Head of account detailed head-wise	Demand for 2015-2016 as per the target fixed by Chief Secretary and communicated vide FD Letter No.14513/F dt.14.05.2015			Collection upto end of September,2015			Revised Estimates for the entire year 2015-16 including lection upto August/Sept.2015 and anticipated from October, 2015 to March 2016			Demand for 2016-17			Budget estimate for collection during 2016-2017		
	Arrear due on 1.4.15	Current demand	Total (2+3)	Out of arrear	Out of current	Total (5+6)	Out of arrear	Current due	Total (8+9)	Probable arrear on 1.4.2016	Current Demand	Total (11+12)	Out of arrear	Out of Current	Total (14+15)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)

ANNEXURE-I A

REVISED ESTIMATE AND BUDGET ESTIMATE FOR LOANS RECOVERY.

PROFORMA SHOWING DETAILS OF RECOVERIES OF LOANS (SEPARATE STATEMENT FOR EACH MINOR HEAD)

(RS IN TRS)

Head of Accounts detailed head-wise	Outstanding as on 1.4.2014	Recovery fell due during 2014-15	Total recovery due in 2014-15 (2+3)	Recovery made during 2014-15	Outstan- ding as on 1.4.2015 (4-5)	Recovery fell due/likely to fall due during 2015-16	Total amount due for recovery during 2015-16 (6+7)	Recovery made till end of September, 2015	Revised estimates for recovery during 2015-16 including col.9	Budget Estimates for 2016-17
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)

ANNEXURE-I B

**DETAILS OF BUDGET ESTIMATE FOR LOANS RECOVERY FOR 2016-17
(SEPARATE STATEMENT FOR EACH MINOR HEAD)**

(RS IN TRS)

Head of Accounts detailed head- wise	Total recovery due in 2015-16	Recovery to be made during 2015-16	Likely to be outstanding as on 1.4.2016 (2-3)	Recovery fell due/likely to fall due as current demand during 2016-17	Total amount due for recovery during 2016-17 (Budget Estimate for 2016-17)		Total (6+7)
					Out of Arrear	Out of Current Demand	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

ANNEXURE-II
TAX REVENUES RAISED BUT NOT REALISED
(Principal Taxes)
(As at the end of the Year 2014-15)

(Rs. In Crore)

Major Head	Description	Amount under dispute					Amount not under dispute					Grand Total
		Over 1 year but less than 2 years	Over 2 year but less than 5 years	Over 5 year but less than 10 years	Over 10 year	Total	Over 1 year but less than 2 years	Over 2 year but less than 5 years	Over 5 year but less than 10 years	Over 10 year	Total	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)

Collection made upto September, 2015 out of Col.-7	Collection likely to be made out of Col.8 during October, 2015 to March, 2016	Collection made out of Col.12 upto September, 2015	Collection likely to be made out of Col.12 during October, 2015 to March, 2016	Anticipated Arrear Collection during 2015-16	Amount likely to remain outstanding as on 31.03.2016	Expected collection of arrears in 2016-17 out of Col.19
14	15	16	17	18	19	20

ANNEXURE-III

ARREARS OF NON-TAX REVEUNE

(As at the end of the year 2014-15)

Demand No.

(Rs. In Crore)

Description	Amount pending					Total
	0-1 year	1-2 years	2-3 years	3-5 years	above 5 years	
(1)	(2)	(3)	(4)	(5)	(6)	(7)

Collection made upto September, 2015 out of Col.7	Collection likely to be made during October, 2015 to March, 2016 out of Col.7	Anticipated Arrear collection during 2015-16	Amount likely to remain outstanding as on 31.03.2016
(8)	(9)	(10) (8+9)	(11) (10-7)

Annexure-IV

Estimate of Loan Repayment/ Interest Payment by PSUs/ ULBs/ Autonomous Bodies / Statutory Corporations / Co-operatives / Educational Institutions / Other Individual Loanees

(Rupees in Crore)

Department -

Name of the Organisation -

Paid up Capital as on 31.03.2015-

- | | | |
|---|------------------|-----------------|
| 1. Govt. loans outstanding as on 31.3.2015 - | <u>Principal</u> | <u>Interest</u> |
| 2. Defaults in respect of dues up to 31.3.2015 if any - | | |
| 3. Recoveries during 2015-16 (upto September, 2015) - | | |
| (a) Current dues | | |
| (b) Defaulted dues | | |

4. Estimates	Interest			Principal		
	BE 2015-16	RE 2015-16	BE 2016-17	BE 2015-16	RE 2015-16	BE 2016-17

Signature
Designation
Date:

Annexure-V
REVENUE RECEIPTS - DIVIDENDS

Department -
Name of the PSU -
ESTIMATES -

(Rs. in TRs.)

2015-16 Budget -----

2015-16 Revised -----

2016-17 Budget -----

Actuals			Profit after Tax		Total Equity as on 31.03.2015	Equity holding of GoO as on 31.03.2015	2015-16		2016-17
2012-13	2013-14	2014-15	2013-14	2014-15			BE	RE	BE

Signature

Designation

Date:

ANNEXURE –VII

PARTICULARS OF SANCTIONED POSTS / VACANT POSTS, POSTS ABOLISHED AND MEN IN POSITION

	Sanctioned posts as on 1.3.2015					Vacant posts as on 01.03.2015				
	Grade A	Grade B	Grade C	Grade D	Total	Grade A	Grade B	Grade C	Grade D	Total
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Non-Plan										
State Plan										
Central Plan										
C.S.P.										
Total:-										

Vacancy anticipated from 1.3.2015 to 28.02.2016					Grand total of Vacant posts (11 + 16)	Total posts identified for abolition	Total posts abolished against Col. 17	Balance identified posts to be abolished (18-19)
Grade A	Grade B	Grade C	Grade D	Total				
(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)

Men in Position as on 28.02.2016 for whom budget provision proposed in 2016-17

Grade A	Grade B	Grade C	Grade D	Total (21 to 24)	Remarks
(21)	(22)	(23)	(24)	(25)	(26)

ANNEXURE-VIII**DEPARTMENT-WISE INFORMATION ON CONTRACTUAL EMPLOYEES AS ON 01.03.2015**

NAME OF THE DEPARTMENT _____

(Rs. In Trs.)

Sl. No.	Name of Office / Establishment	Name of the Post(s)	Number of Post(s)	UOR No. & Date of Finance Deptt.'s concurrence taken	G.O. No. & Date in which post(s) has been created	G.O. No. & Date of abolition of corresponding regular post	Mode of Engagement of Date		Prescribed contractual remuneration	Scale of pay of the post	Remarks
							Direct Engagement	Engagement through service provider / agency			
1	2	3	4	5	6	7	8	9	10	11	12

ANNEXURE –IX
ESTIMATES OF GRANTS-IN-AID
(NP, SP, CP, CSP SEPARATELY)

(Rs. in Trs.)

Scale of Pay	Total sanctioned and approved strength	No. of Vacancies as on 1.3.2015	Sharing pattern by State Govt.	RE for 2015-16	Estimate of current salary for 2016-17						Arrears salary if any; give the particulars	Additionality on account of RACP	Total estimates for 2016-17 (11+12)
					Pay	DA @ 135%	HRA	RCM	OA	Total (6 to 10)			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)

(a) Teaching posts

(b) Non-Teaching posts

(c) Total (a+b)

1. For salaries drawn under direct payment system information in respect of Colleges, Secondary Schools and Primary Schools be compiled and furnished in separate statements. The information for Secondary Schools and Primary Schools be furnished in separate statements for each Inspector of Schools and each District Inspector of Schools.
2. In regard to grant-in-aid to meet the share up to a particular limit similar information may be furnished separately for Colleges and Schools in separate Statements.
3. The H & U.D. Department need furnish similar information in respect each U.L.Bs provided with grants-in-aid upto a specified percentage of pay and Dearness Allowance.
4. Panchayati Raj Department shall furnish in respect of the posts for which Govt. provides Grants-in-aid.
5. Agriculture Deptt./Industry Deptt./H & FW Deptt. and other Departments providing Grants-in-aid for salary are also to furnish.

Annexure –IXA

(For School & Mass Education Department / Higher Education Department only)

**Particulars of staff strength, men in position & posts abolished in respect of aided private Schools / Colleges under
Non-Plan / State Plan / C.P. / C.S.P.**

(Rs. in Trs.)

No. of schools/Colleges receiving GIA	No. of employees receiving GIA in respect of those Schools / Colleges	Current requirement in the pre-revised scale per annum.	Arrears in the pre-revised scale, if not paid, & carried over to 2016-17	Total for 2016-17 in the Pre-revised scale (3+4)	Differential amount of salary on the revised scale of pay for the year 2016-17 only	Arrear differential pay in the revised scale upto 31.03.2016	Total differential arrear (6+7)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

ANNEXURE-IX B

Information on teaching and non-teaching posts, vacant posts, vacant posts abolished, men in position etc. under grant-in-aid fold.

(For School & Mass Education Department/ Higher Education Department only)

(Separately for Non-Plan and State Plan)

(RS. IN TRS)

Name of the School/College	Total teaching posts receiving Grant-in-aid				No. of non-teaching staff receiving Grant-in-aid				Total teaching and non-teaching posts (5+9)
	No. receiving 1/3 rd	No. receiving 2/3 rd	No. receiving full.	Total	No. receiving 1/3 rd	No. receiving 2/3 rd	No. receiving full.	Total	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)

Vacant posts if any receiving GIA as on 01.03.2015			Vacant posts abolished by 30.09.2015			Men in position as on 01.10.2015			Vacant Posts anticipated to be abolished as on 28.02.2016		
Teaching	Non-teaching	Total (11+12)	Teaching	Non-teaching	Total (14+15)	Teaching	Non-teaching	Total (17+18)	Teaching	Non Teaching	Total
(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)

Men in position as on 28.02.2016 after abolition of the vacant posts indicated in Col.22			Annual requirement of Grant-in-Aid salary for men in position as in Col.25			Remarks
Teaching	Non Teaching	Total (23 +24)	Teaching	Non-teaching	Total (26+27)	
(23)	(24)	(25)	(26)	(27)	(28)	

ANNEXURE – X

1. Information on Work-charged, NMR, DLR

Category of Employee	Scale of Pay in case of regular appointment	Consolidated remuneration on adhoc appointment	Sanctioned Strength	No. of Employee in position as on 01.03.15	Post abolished after 01.03.15	New addition after 01.03.15	Present Strength (5 – 6 +7)	Budget Provision for salary/wages during 2015-16 (Head of account wise)	Budget Provision proposed for 2016-17 (Head of account wise)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)

(i) Work – Charged

(ii) N.M.R.

(iii) D.L.R

Annexure - XI

Unspent Balance of Grant/ Loan Sanctioned in 2014-15

Name of the Department

(Rs. in TRs.)

Sl. No.	Name of the Organisation	Amount of Loan/Grant sanctioned in 2014-15	Amount Utilised till 30.09.2015	Amount for which U.C. Submitted till 30.09.2015	Balance to be Submitted
(1)	(2)	(3)	(4)	(5)	(6)

ANNEXURE– XII
(POSITION OF VEHICLES)

Category of Vehicles	No. of Vehicles in Non-Plan	No. of Vehicles in the Plan				Total both Non-Plan and Plan (2+6)	No. of Vehicles Condemned Category-wise	No. of Condemned Vehicles put to Auction	No of Vehicles disposed of by Auction & amount of sale proceeds deposited in Treasury	New Vehicles purchased either by replacement or new addition category-wise	No. of Vehicles in position (7+11)- 10	Reasons for (i) vehicles condemned and not put to auction and (ii) vehicles auctioned and sale proceeds not deposited (8-9) & (9-10)	Remarks
		State Plan	Central Plan	Centrally Sponsored Plan	Total (2 to 5)								
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)

ANNEXURE - XIII
Minor Works Grant (Non-Plan)

(RS. IN TRS.)

Head of Department	Allotment for 2015-16 as distributed work-wise	Anticipated expenditure during current year 2015-16 work-wise	Detailed programme of work for 2016-17 showing requirement for completion of continuing works and amount required for new works	Estimated cost of the work	Expenditure already incurred including the budget provision for 2015-16	Balance amount required for completion	Amount proposed for Provision during 2016-17	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)

ANNEXURE – XIV

Expenditure on Wages and Work-Charged Establishment (Non-Plan) under M/R Grant in Engineering Departments

Designation of Controlling Officer :-

(RS. IN TRS)

Major Head	Minor Head	No of Posts existing during 2014-15	No.of posts existing during 2015-16 (designation-wise)	No posts to be taken in 2016-17	Scale of Pay	Total Pay of the holder of the posts as due and drawn for July 2015		Total Pay as estimated to be due for 2015-16 (R.E.)	Total pay estimated to be due for 2016-17
						Pay	D.A.		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)

Wages –

(Designation-wise)

Work Charged Estt.

(Designation-wise)

NMR/Job Contract etc.

ANNEXURE -XV

Proforma showing Maintenance of Capital Assets under Non-Plan

Designation of Controlling Officer :-

(RS. IN TRS)

Major Head	Minor Head	Actual expenditure during 2013-14	Actual expenditure during 2014-15	Budget provision for 2015-16	Revised Budget for 2015-16	Budget provision required for 2016-17
(1)	(2)	(3)	(4)	(5)	(6)	(7)

Wages –

Work Charged Estt.

NMR/Job Contract etc.

Work-proper

Prorata charges

N.B. : - Division-wise break up in support of the above statement should be made available during pre-budget Non- Plan discussion.

ANNEXURE -XVI
NEW WORKS
(SP/CP/CSP SEPARATELY)

(Rs. in Trs)

Name of Works proposed to be taken up during 2016-17	Estimated Amount with No. and date of Administrative Approval, if issued.	Source of funding	Amount of funding arrangement committed during 2015-16.	Amount proposed for 2016-17
(1)	(2)	(3)	(4)	(5)

Annexure-XVII

INFORMATION ON EXTERNALLY AIDED PROJECTS (EAPs)

Name of the Department

A) On Going Projects

(Rs. in Crore)

Sl. No.	Name of the Project	Details of Budget Estimate	Project Cost	Expr. Incurred upto 31/03/2015	Budget Provision 2015-16	Expr. Incurred during 2015-16 upto 30/09/2015	Anticipated Expr. during 2015-16 (by 31/03/2016)	Addl. Requirement for 2015-16	Anticipated Budget Provision for 2016-17
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)

- 1.
- 2.
- 3.
- 4.
- 5.
- 6.
- 7.
- 8.
- 9.
- 10.

Total

B) Projects in Pipe Line

Sl. No.	Name of the Project	Donor	Project Cost	Cleared SLMPC	Preparation of Project Proposal complete	Agreement entered with the Donor	Budget Provision 2015-16	Expr. Incurred during 2015-16 (by30/09/2015)	Addl. Requirement if any for 2015-16	Anticipated Budget Provision for 2016-17
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)

- 1.
- 2.
- 3.
- 4.
- 5.
- 6.
- 7.
- 8.
- 9.
- 10.

Total

**Annexure -XVIII
Information on RIDF Projects**

**Name of the Department
(A) Proposed Outlay**

(Rs. in Crore)

Tranche	No. of Incomplete	No. of Projects for which Provision made in the B.E. for 2015-16	Budget Provision for 2015-16	Expr. Incurred during 2015-16 upto 30.09.2015	Anticipated Expr. During 01.10.2015 to 31.03.2016	Additional Requirement for 2015-16	Anticipated Budget Provision for 2016-17
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

VI

VII

VIII

IX

X

XI

XII

XIII

TOTAL

(B) Physical Target & Achievement

Tranche	No. of Projects Sanctioned	No. of Projects completed by 31.03.2015	On going Projects (Col.2- Col.3)	Projects completed by 30.09.2015	Projects to be completed by 31.03.2016	Projects to be completed in 2016-17 [Col.4-(Col.5 + Col.6)]	Ramarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

VI

VII

VIII

IX

X

XI

XII

XIII

TOTAL

ANNEXURE - XIX

PARTICULARS OF CENTRAL ASSISTANCE RECEIVED AND PROVISION REQUIRED UNDER C.P./C.S.P.

(Rs. in Crores)

Name of the Scheme	Unspent C.A. as on 1.4.2014 including amount in Civil Deposit	C.A. Received during 2014-15	Expenditure incurred during 2014-15			Total Amount of UC furnished including arrear during 2014-15	UC to be submitted to GOI as on 31.3.2015 (6-7)	unspent as on 1.4.2015 including amount in Civil Deposit (2+3)-6	C.A. available for expenditure			Amount of U.C. furnished from 01.04.15 to 30.09.15 against Col.10	Balance U.C. pending as on 01.10.15 against Col.10 (10-13)	Reasons for non-submission of U.C. in full against Col.14	Expenditure incurred against Col.11	U.C. furnished upto 30.09.15 against Col.16	U.C. pending as on 01.10.15 against Col.16 (16-17)	Total U.C. pending as on 01.10.15 Col.19 (14+18)
			Out of Unspent C.A. as at Col.2	Out of C.A. as at Col.3	Total (4+5)				Arrear for 2014-15	Current for 2015-16 (i.e. CA received from 01.04.15 to 30.09.15)	Total							
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)

Sl. No.	Scheme	Name of the Deptt. of State Govt.	2015-16 (BE)			2015-16 (RE)			2016-17 (BE)		
			Central Share	State Share	Total	Central Share	State Share	Total	Central Share	State Share	Total
56	Umbrella Scheme for Education of ST Students										
57	Pradhan Mnatri Adarsha Gram Yojana										
58	Infrastructure Development for destinations and Circuits										
59	AIBP										
60	Setting up State Resource Centre for Women under National Mission for Empowerment of Women										
61	ICDS										
62	Integrated Child Protection Scheme (ICPS)										
63	Rajib Gandhi Scheme for Empowerment of Adolescent Girls (RGSEAG)										
64	NSAP										

NB: The list is indicative. Any new CSS may be added to the list while submitting the proposal

Annexure-XX

List of Incomplete Projects / Works (Projects Costing Rs. 1.00 Cr & above)

Name of the Department

								(Rs. in Lakhs)
Sl.No.	Name of the Project	Cost estimate as per Admn. approval	Source of Funding NP/SP/CP/ CSP/ EAP/ RIDF	Date of Commencement of Work	Expr. Incurred till date	Balance Exp.to be made	Budget Provision 2016-17	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)

Annexure -XXI

Details of Subsidies given in the Budget

Name of the Deptt.

(Rs. in TRs.)

Sl. No.	Nomenclature of the Subsidy	Whether for NP/SP/CP/CSP	Purpose for which given	Beneficiary	Amount provided in 2014-15 (Actual)	Amount provided in 2015-16 (B.E.)	Amount Proposed in 2016-17
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

Annexure -XXII**Details of Grant-in-Aid Provided in Budget (In respect of GIA of Rs. 5.00 lakhs & above)****(Rs. in TRs.)**

Sl. No.	Name of the Organisation to which Grant-in-Aid is sanctioned.	Sector NP/SP/CP/CSP	Nature of Grant		Purpose for which GIA is given	Amount provided in 2014-15	Amount provided in 2015-16	Status of U.C.	Provision proposed in BE 2016-17
			Recurring	Non-Recurring					
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)

Annexure - XXIII

Tax Concession and Exemption

(Rs.in Crore)

Sl. No.	Details of exemption/ Concession	Revenue Forgone		
		2013-14 (Actual)	2014-15 (Estimates)	2015-16
(1)	(2)	(3)	(4)	(5)

Annexure -XXIV

**Proforma for Prioritisation of Projects for Zero based investment (continuing works)
(In respect of projects costing Rs.1.00 crore and above & projects costing Rs.4.00 crore and above)**

(Rs. in TRs)

Name of the Department:-

Sl. No.	Name of the Project	Year of Commencement	Schedule date for Completion	Funding Scheme/Agency*	Latest Sanctioned/ Estimated cost	Total Exp. incurred upto 31.3.2014	Total Exp. incurred during 2014-15	Total Exp. Expected to be incurred during 2015-16	G.T. of Expenditure (7+8+9)	Percentage (%) of Exp. W.r.t. Col.-6 (Col.10 / Col.6)	Balance required for completion of the Project (6-10)	Funds proposed to be provided in 2016-17	Prioritising SI.No.	Reasons if any for not providing full fund as per commitment	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)

(A) Projects costing Rs.1.00 crore and above

(B) Projects costing Rs.4.00 crore and above

ANNEXURE - XXV

GOVERNMENT GUARANTEE PROVIDED DURING THE YEAR 2012-13 TO 2014-15

(Rs. in Crore)

Sl. No.	Name of the Deptt.	Name of the Sector	Name of the Organisation	Purpose of Govt. Guarantee	Maximum Amount of Govt. Guarantee Sanctioned	Power sector	Non-Power Sector
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

2012-2013

1

2

TOTAL

2013-2014

1

2

TOTAL

2014-2015

1

2

TOTAL

Annexure-XXVI

Statement showing details of transfer of funds to Local Bodies Panchayat/ Panchayat Samiti/
Zilla Parisad/ NAC/ Municipality/ Municipal Corporation under Plan/ Non-Plan*

Head of Account :

Sl. No.	Name of the Scheme/ Function	Level of Local Body	Actual 2014-15	Budget Estimates 2015-16	Budget Estimates 2016-17
(1)	(2)	(3)	(4)	(5)	(6)

STATEMENT ON COMMITTED LIABILITIES OF THE STATE IN FUTURE
(As on 31.03.2016)

(Rs. in Crore)

Sl. No.	Nature of the Liability	Amount		Likely Sources from which proposed to be met			Likely year of the discharge	Liabilities discharged during the	Balance Remaining
		Plan	Non-Plan	States Own Resources	Central Transfers	Raising Debt (Specify)			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
I	Accounts Payable *								
1									
2									
3									
	TOTAL								
II	State's Share in Centrally Sponsored Schemes								
1									
2									
3									
	TOTAL								
III	Liabilities in the from of transfer of Plan Schemes to Non-Plan Heads								
1									
2									
3									
	TOTAL								
IV	Liabilities Arising from Incomplete Projects								
1									
2									
3									
	TOTAL								
V	Others / Miscellaneous								
1									
2									
3									
	TOTAL								
	Grand TOTAL								

* Accounts payable includes the committed liabilities in the form of non-plan salary expenditure, pensions, interest payments, accrued debt, bills pending for payments etc.

ANNEXURE -XXVIII**STATEMENT ON IMPLICATIONS OF MAJOR POLICY DECISIONS DURING
THE YEAR ON NEW SCHEMES PROPOSED IN THE BUDGET FOR THE FUTURE CASH FLOWS****(As on 31.03.2016)****(Rs. in Crore)**

Sl. No.	Nature of the Policy Decision / New Scheme	Implication for			In Case of Recurring,		Indicate the nature of Annual				Likely Sources from which		
		Receipts/ Exp. /Both	Recurring / One Time	If one time, indicate the impact	Definite Period (Specify the period)	Permanent	Revenue		Capital		States Own Resources	Central Transfers	Raising Debt (Specify)
							Plan	Non Plan	Plan	Non Plan			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)

ANNEXURE -XXX
MEDIUM TERM EXPENDITURE FRAMEWORK

(Rs. in Crore)

Major Items of Expenditure	2014-15 Actuals	2015-16 RE	2016-17 BE	2017-18 Proj	2018-19 Proj
01. Salary					
02. Pension					
03. Interest Payment					
04. Subsidy					
05. Grants					
06. Social Sector Spending					
a. Education					
b. Health & Family Welfare					
c. Social Security Pension					
d. Women & Child Development					
e. ST/SC/ OBC Development					
07. Economic Sector Spending					
a. Agriculture & Allied Sector					
b. Industries					
c. Energy					
d. Transport					
e. Rural Development					
f. Urban Development					
g. Information Technology					
08. Grants for Creation of Capital Assets					
09. Total Capital Expenditure					

Annexure-XXXI

PROFORMA FOR GENDER BASED BUDGETING

Part - A - 100% Women Specific Programmes

Demand No/ Name of the Deptt.	Name of the Scheme	Budget Estimate for 2015-16			Revised Estimate for 2015-16			Budget Estimate for 2016-17		
		Plan	Non-Paln	Total	Plan	Non-Paln	Total	Plan	Non-Paln	Total
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)

Part - B - More than 30% Women Specific Programmes

Demand No/ Name of the Deptt.	Name of the Scheme	Budget Estimate for 2015-16			Revised Estimate for 2015-16			Budget Estimate for 2016-17		
		Plan	Non-Paln	Total	Plan	Non-Paln	Total	Plan	Non-Paln	Total
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)

