

GOVERNMENT OF ORISSA
FINANCE DEPARTMENT

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Bt-I-17/08

From

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Principal Secretary to Government.

To

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

Sub: Preparation of Revised Estimate for 2008-09 and Budget Estimate for 2009-10.

Sir/Madam,

I am directed say that the process of formulation of Revised Estimate for 2008-09 and Budget Estimate for 2009-10 shall have to be initiated and completed in time so as to enable Finance Department to present the budget in the Orissa Legislative Assembly at the appropriate time. In this connection, general instructions contained in Chapter-III of Orissa Budget Manual for formulating Budget Estimates may be referred to. The following supplementary instructions may be taken into consideration while framing the Revised Estimate for the current year 2008-09 and Budget Estimate for the financial year 2009-10.

2. Fiscal Responsibility Legislation, Fiscal Performance based Debt Relief recommended by the 12th Finance Commission and the Structural Adjustment Programme initiated under the Orissa Socio Economic Development Programme require that budget formulation as per the Medium Term Fiscal Plan should aim at elimination of revenue deficit, containment of fiscal deficit within 3% of GSDP and adherence to other debt sustainability parameters like reduction in the debt-GSDP ratio and interest payment to revenue receipt ratio to 28% & 15% respectively. Therefore, the annual budgetary exercise aims at gradually limiting the net borrowing with specific emphasis on tapping cheaper source of borrowing and increasing reliance on revenue resources.

3. It should, however, be borne in mind that the fiscal correction achieved through reduction/elimination of deficits is to be maintained at the same level or improved upon to avail of the fiscal performance based debt relief. Any deterioration in the prescribed parameters would invite penalty in the shape of withdrawal or reduction of relief.

4. Receipts for 2008-09 (RE) & 2009-10 (BE)

a) RE of Receipts, 2008-09:

Revised Estimate of receipts and recoveries for 2008-09 should be framed keeping in view the current demand as well as outstanding arrears. In the meantime, pre-actuals for State Government's revenue receipts have been received from AG (A&E), Orissa. The Revised Estimates are to be formulated on the basis of previous year's actuals, current year's trend and anticipated receipt in the remaining part of the financial year including current demand and outstanding arrears. Special emphasis is to be given on collection of arrears and pursuing disposal of cases pending in different courts of law. Various decisions taken in the meeting held under the chairmanship of Hon'ble Minister, Finance on 01.07.2008 should be implemented fully and Revised Estimates of receipts must take into account the receipts likely to accrue from all sources and measures identified for implementation.

Further, income that will accrue from disposal of idle and unused road rollers, equipments, condemned vehicles, machineries, scraps and unserviceable stocks and stores and disposal of unviable agriculture, horticulture, soil conservation, veterinary, fish farms and cold storage etc. should be taken into account while formulating the revised estimate of receipts

You are aware of the fact that a number of new welfare schemes have been announced by the Government which include block grants to private educational institutions, provision of rice @ Rs.2.00 per kg., recruitment of additional constables and other police personnel and the like. Similarly, funds are required for State's own plan schemes like Gopabandhu Gramin Yojana, Biju KBK Yojana etc. Besides, an annual plan outlay of Rs.7500.00 cr. has been approved by the Planning Commission for the year 2008-09. Thus, there is a tremendous pressure on State's resources. All these call upon all concerned to mobilize adequate resources to fund all the schemes.

As per the recommendations of 12th Finance Commission, the Central Government have discontinued the system of on-lending the loan portion of the Central Assistance under State Plan. The State will have to make good the short fall in central assistance by raising loan through open market borrowing, the limit of which is determined by Govt. of India. In order to tackle this situation and reduce our dependence on borrowings so as to achieve debt sustainability, it is imperative to

augment our own resources. The need of the hour is to generate additional revenue or to locate substantial savings and surrender through prioritization of expenditure, failing which it would not be possible to accommodate the additional requirements either under state plan or non plan.

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.

Loans outstanding as on 1.04.2007, recovery fell due during 2007-08 etc. in respect of loans sanctioned by Government to PSUs, Cooperatives, Local Bodies and Govt. servants etc. should be furnished as per proforma in Annexure-I (A).

Similarly, details of budget estimate for loans recovery for 2009-10 should be indicated separately in Annexure-I (B).

b) Budget Estimate of Receipts for 2009-2010 – Essential items to be taken into account while estimating revenue receipts for 2009-2010 (BE).

Revenue Receipts:

The estimates of revenue and other dues to Govt. should be prepared taking into account the need to accelerate collections. While estimating revenue receipts for 2009-10, the factors indicated in para-5 may also be taken into account. In no case, the estimates of revenue receipts for the year 2009-10 shall be less than 15% over the Revised Estimates for 2008-09. Budget Estimates of revenue receipts for 2009-10 should be shown in Annexure-I.

Receipt Estimates for 2009-10 should include anticipated receipts from additional resources mobilization measures implemented or likely to be implemented during 2009-10.

The Non Tax Revenue is estimated to grow @ 7% to 8% as per the MTFP. The above-mentioned growth rates have also been assumed for projection of own tax and non-tax revenue during the 11th plan period.

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 20% more than the previous period and reduce the unproductive expenditure as far as possible.

Item-wise sources of revenue receipts under the heads 'other receipts' and 'miscellaneous' should be indicated in the estimate.

A list of organizations from whom guarantee fees and dividends are due, should be furnished in a separate statement indicating the arrears as on 01.04.2008 and the current demand.

6. Special statement on collection of Arrear Revenue

a) The extent of arrears at the end of 2008-09 should be indicated year-wise and brief account given on the steps taken or proposed to be taken to collect the arrears. The reasons for accumulation of arrears should also be furnished. Similar details should be furnished while forwarding the estimates in regard to recovery of loans and advances. Separate statements on arrears of tax and non-tax revenue should be shown in the proforma given in Annexure-II & Annexure-III.

b) In the meanwhile, the report of the C&AG of India on revenue receipts for the year ending 31.03.2007 has been laid in the OLA. The report interalia brings out cases of under assessment / escapement from assessment/loss of Revenue on account of short levy etc. Prompt follow up action on such observations in the Audit Report would yield additional revenue. The Report also contains the details of outstanding arrear tax and non-tax revenue. Persistent efforts should be made to collect the arrears. Reasons for accumulation of arrears, steps taken to collect the arrears along with arrears, if any, collected/to be collected should be indicated year-wise i.e. for the previous year, current year and ensuing year and a write up on follow-up action on the observations of C&AG in the Report for 2006-07 should be attached to Annexure-II & Annexure-III indicated above (Tax & Non-Tax Revenue).

c) 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

d) The Administrative Departments should also specifically indicate the position of dividend receipt/receivable from PSUs/Companies under their jurisdiction in Annexure-V.

7. Estimates of Capital Receipts i.e. recoveries of loans and advances

The estimates should include repayment of loans sanctioned to PSUs/Cooperatives/Local Bodies etc. The up to date outstanding position loanee-wise and endeavour made to realize the amounts due should be furnished in Annexure-VI.

8. Priority areas for augmentation of revenue while preparing revised estimate for 2008-09 and budget estimate for 2009-10

To sum up the following aspects may be taken into consideration while formulating estimate of receipts for 2008-09 (RE) and 2009-10(BE).

a) Instances of under assessments, wrong assessments and irregular exemption etc. have been pointed out in the report of C&AG (Revenue Receipts) for the year 2006-07. Revenue likely to accrue on compliance of all such omissions and commissions should be taken into account.

- b) Generation of additional revenue through disposal of idle and unused road rollers, equipments, condemned vehicles etc.
- c) Disposal of unviable assets like cold storage, fish farm etc.
- d) Rationalization of user fees in hospitals and other areas.
- e) Revision of fee structures for pipe water supply/industrial water rate.
- f) Collection of arrear revenue.

9. Revised Estimate of Expenditure for 2008-09

The Revised Estimates for 2008-09 should be prepared as realistically as possible with reference to the following facts instead of repeating the previous year's budget figures in a routine way.

- i) The progress of expenditure during the first 3 months of the current year.
- ii) The expenditure likely to be incurred during the remaining months of the year.
- iii) Additional funds proposed to be obtained by supplementary grants.
- iv) The re-appropriation or resumption of funds already made or proposed to be made.
- v) The new schemes that have been sanctioned during the course of the year.
- vi) The Heads of Account opened during the year for booking the expenditure on new schemes or for accommodating any adjustments and the new heads of account opened while distributing existing lump sum provisions: and
- vii) Any other relevant factor that will materially affect or have a bearing on the expenditure during the year.

Each of these factors should be spelt out in sufficient details, enclosing copies of the relevant orders. In short, the revised estimates should represent the anticipated expenditure of the year with reference to all relevant post budget developments and should closely correspond to the actual expenditure. Further, the Revised Estimate for the current year are prima facie the best indication 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-appropriations. Re-appropriations or Supplementary Grants will not, therefore, be sanctioned unless separate proposals are received in the Finance Department.

10. Priority Areas

Priorities shall, however, be given to the following areas while formulating the revised estimates for 2008-09.

- i) Achievement of higher capital outlay linked to increasing rate of 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, JNNURM, Rural Health Mission, NREGS etc.
- iii) For utilization of Central Assistance for education, health and other social sector schemes
- iv) The respective Departments while preparing the revised estimates, should give due consideration to the fact that the earmarked 12th Finance Commission Grants meant for improving the quality and delivery of service through regular maintenance of roads, providing schools, health care facilities, including provision for essential items in rural health facilities etc. and the non plan revenue expenditure (NPRE) level taken together do not fall short of the level recommended by the 12th Finance Commission for 2008-09.

11. Essential items to be taken into account while estimating Revised Estimate of Expenditure for 2008-09

Keeping the above overall priorities in view, the Departments while formulating the Revised Estimate for 2008-09 should factor in the following:-

- i) All outstanding OCF advances should be recouped at the supplementary stage.
- ii) The arrear pay and allowance for those who have already retired but not paid so far, should be met within the existing budget provision at the first instance and any deficit to meet the further requirement for the year 2008-09 may be clearly worked out.
- iii) The Power Distributing Companies and Chief Engineer, PH, Urban are frequently pointing out regarding non payment of outstanding electricity dues and water charges of govt. offices. All Administrative Departments should, therefore, be requested to verify the actual requirement for clearance of outstanding electricity dues and water charges, which are free from dispute. Wherever possible, equivalent savings should be located to meet the additional requirement.
- iv) Additional requirement of grant-in-aid salary for the current year under Non Plan and State Plan in respect of those who are already in receipt of grant-in-aid may be worked out after taking into account the existing provision. Similarly, additional provision, if any, may be made as per the latest direction of the Courts, if it is decided not to go to the higher forum against the verdict of the lower court. It should be

kept in mind that Cabinet has approved in principle regarding payment of arrear, grant-in-aid which shall be payable within a period of ten years. Hence, specific provision is to be made for arrears during 2008-09.

v) All Departments are required to assess the actual requirements under LTC for the current financial year and make necessary additional provision in the supplementary.

vi) Additional requirements under Central Plan and State Share for Centrally Sponsored Scheme should be fully provided subject to the stipulation that concerned Administrative Department must satisfy that they have fully utilized the Central Share along with the State Share provided so far and substantial progress has been made in submission UC. It may be noted that all Administrative Departments were informed vide Supplementary Budget Circular for 2008-09, dt.16.08.2008 that failure to submit the outstanding UC by 31.08.2008 would deprive the Departments from claiming additional provision towards State Share.

vii) Provision shall be made in the Supplementary Budget of the concerned Administrative Departments for adjustment of the amounts already sanctioned as loan to different organizations under one-time settlement scheme and paid from the budget of Finance Department.

viii) In order to complete the projects in time in respect of resource tied up schemes, additional provision may be made to complete the projects in time, if the said schemes have not been fully funded in the BE for 2008-09. The concerned Departments are to indicate the name of the projects/original estimates/revised estimates and the expenditure incurred so far. Further, existing budget provision and additional budget provision should be indicated with proper justification and the Administrative Department should ensure completion of the project during the current financial year itself. It may be noted that additional provision for all such schemes should be realistically worked out so that there is no surrender of funds at the end of the financial year. It is seen that very often supplementary provision is taken without due care and caution, which ultimately results in surrender of entire funds or a part of it at the end of the financial year. This is no doubt a serious financial irregularity, which has been adversely commented upon by C & AG in his Report. Besides, under Orissa Fiscal Responsibility & Budget Management Act, that the budgeted funds should be fully utilized, failing which the Administrative Departments will be held responsible.

12. Fiscal Discipline, Budget Management and Even Flow of Expenditure in 2009-10

a) Timely communication of allotment will obviate the rush of expenditure in the last quarter of the financial year. It has come to notice of Finance Department that in spite of availability of budget provision, allotments are not being issued to the

concerned DDOs in time, which results in delayed payment of personal dues of the employees. It has to be avoided. In any case, the existing salary provision should be communicated in time depending on the requirement of different offices under the control of Controlling Officers. The allotment including supplementary provision, wherever allowed, shall have to be communicated latest by 31.01.2009 in case of re-appropriation or additional allotment. The allotment issued after due date, shall not be acted upon by the Treasury Officers and such bills shall be returned with objection.

b) It is seen that despite repeated instructions issued by Finance Department from time to time, the Administrative Departments are not issuing re-appropriation orders in respect of Supplementary Provision taken by locating savings within their demand. This creates a lot of difficulties for matching the expenditure against the actual budget provision and the final grant. The Administrative Departments, are, therefore, instructed to adhere to the datelines regarding re-appropriation/surrender of funds indicated in Finance Department Circular No.20591, dt.15.04.2008. In case of default, the Controlling Officers of the concerned Departments shall be personally liable for excess expenditure, wrong booking of expenditure, non-surrender of savings in time etc. and there is every possibility that such adverse comments may find place in the report of C & AG.

13. Budget Estimate for 2009-2010 Expenditure – Broad Guidelines

The estimate of non-plan revenue expenditure for 2009-2010 shall be worked out on the following basis.

Priority Areas

Priorities shall, however, be given to the following areas while formulating the budget estimates for 2009-10.

- i) Achievement of higher capital outlay linked to increased rate of 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, JNNURM, Rural Health Mission, NREGS etc.
- iii) For utilization of Central Assistance for education, health and other social sector schemes.
- iv) The respective Departments while preparing the budget estimates, should give due consideration to the fact that the earmarked 12th Finance Commission Grants meant for improving the quality and delivery of service through regular maintenance of roads, providing schools, health care facilities, including provision for essential items in rural health facilities etc. and the non plan revenue expenditure (NPRES) level taken together do not fall short of the level recommended by the 12th Finance Commission for 2009-10. While furnishing budget estimates of these grants,

the physical and financial targets and achievements thereon need to be furnished in Annexure – VII.

v) It should be noted that the budget control by treasuries have been introduced. Hence, all items of expenditure are to be classified properly under the relevant head of account. In absence of proper classification, the treasuries will not honour the bills.

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

- v There shall be no salary provision against vacant posts.
- v The provision of basic pay for 2008-09 excluding arrear pay, if any, should be reduced by 3% for retirement vacancies that may occur in 2009-10 and then, to be enhanced by 2.5% to accommodate the usual incremental rise in the pay for 2009-10. Pay drawn in the month of July, 2008 shall be taken as the basis for calculation of requirement of basic pay for the year 2009-10. In order to admit the salary provision in the budget estimate for 2009-10, it is necessary to know the particulars of staffing position and the action for abolition of 75% vacant posts as per FD letter No.32861/F, dt.3.8.2004 read with letter No.55764/F, dt.31.12.2004. The required information should be furnished in Annexure-VIII & IX indicating the sanctioned post under Non Plan & Plan, the number of vacant posts, posts abolished and men in position.
- v The provision of Dearness Allowance shall be worked out depending on the quantum of Pay to be estimated as per the guidelines.
- v The estimate for grant-in-aid salary should be accompanied by the information in Annexure-X. The School & Mass Education & H.E. Department are to furnish separate information in Annexure-XA & XB.
- v Provision for Dearness Allowance @ 47% may be calculated on the basic + Dearness Pay arrived for 2009-10. Addl. DA doses if any to be released during 2008-09, shall be worked in Finance Department, keeping in view the availability of the resources and in conformity with the provision of FRBM Act and Medium Term Fiscal Plan.
- v House Rent Allowances may be provided @ 10% of basic pay + Dearness Pay or the actual house rent being paid during 2008-09, whichever is less.
- v The provision required for leave encashment on superannuation shall be calculated separately and be shown in the proforma given in Annexure-XI. The calculation should be based on number of employees going to retire between 31.3.2009 to 28.2.2010 and retired employees whose unutilized leave have not been sanctioned. This amount shall not form a part of pay to be provided for 2008-09. This amount shall be taken care of under the budget of Finance Department.
- v Salary provision for additional appointment on consolidated salary - In certain cases, in lieu of abolition of posts, if fresh creation of posts at consolidated pay has been made with the concurrence of Finance

Department, the consolidated pay requirement on such contract appointees should be separately worked out indicating the details of contractual posts sanctioned, the rate of consolidated pay and the requirement for the full financial year 2009-10. This should be shown separately as "Consolidated Pay for Contractual Appointees". The details of posts for which consolidated pay have been proposed, should be justified by furnishing statement as in Annexure-XII.

- v Requirement of funds for salary/wages of work charged/NMR/DLR should be furnished in Annexure-XIII.

15. Non-Salary Items

a) In order to arrest the growth of Non Plan/Non Developmental Expenditure, it is imperative for the State Govt. to prepare the Budget Estimate for 2009-10 with extreme austerity. As a general rule, the non- plan revenue budget excluding salaries of each unit should be retained at the current year's level. But, it is to be seen that the earmarked 12th Finance Commission Grants for improving the quality and delivery of service through regular maintenance of roads, providing schools, health care facilities, including provision for essential items in rural health facilities etc. and the Non Plan Revenue Expenditure (NPRE) level taken together do not fall short of the level recommended by the 12th Finance Commission or Govt. of India. It might also necessitate the dropping of un-economical schemes.

b) The budget estimate of expenditure should be prepared as accurately as possible so that the amounts proposed for each function, programme or scheme do not turn out to be either excessive or inadequate later on. Attempt should be to assess the precise requirements with reference to the available data. The revised estimates proposed for the year should form the basis for preparing budget estimates for the coming year, making due allowance for any special factor. Thus, if the current year's estimates provide for any non-recurring items of expenditure, a corresponding reduction should be made in the budget estimates for the coming year. The variations between Revised Estimates for 2008-09 and Budget Estimates for 2009-10 should be clearly and precisely explained; otherwise any proposed increase will not be considered.

c) For all new schemes, for which provision is proposed in the Budget Estimate for the first time, necessary details on which the requirement of funds is based, and the number and date of the order sanctioning the scheme should be furnished along with the copy of the relevant orders. It may be noted that provisions should be proposed for the sanctioned schemes only and not for new schemes awaiting govt. sanction.

d) Lands are being acquired for various activities of the Departments. The land holders usually approach courts for higher compensation. The court decrees are to be complied with expeditiously. The concerned departments have to propose sufficient provisions in their budget estimates to satisfy court decrees depending

upon the cases on hand. The decrees are to be treated as “charged” on the consolidated fund. Normal land acquisition charges for projects/schemes should be proposed in the voted section under the detailed heads meant for the projects/schemes. Delay in payment of decretal dues may attract penal interest and may also lead to further legal complication. Further, non-payment of land acquisition charges for want of provision may result in delayed execution of projects/schemes, which ultimately results in cost escalation. Hence, such requirement should be properly assessed and proposed in the budget estimates.

e) Provision should be made to complete the incomplete projects under zero based investment. The Administrative Departments should therefore prepare a priority list for the purpose and obtain approval of govt. in the matter.

f) While framing budget estimate for the ensuing year, due attention shall be given to the recommendations of the Departmentally Related Standing Committee.

g) Rule 59 of Orissa Budget Manual envisages that lump provisions should not, as a rule, be made in the budget estimate. Ordinarily, provision for a scheme, which has not been elaborated and sanctioned in a previous year, should be made while if the scheme is ripe for entry the requisite details should be available. In some cases, however, lump provisions are unavoidable, e.g., provision for grants to local bodies or to private managements for educational institutions, maintenance expenditure and the like. In such cases, full explanation in 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 the Finance Department for preliminary examination before they are brought into operation.

h) Estimate of Committed expenditure which has been provided for the first time as non-plan in BE 2008-09 and thereafter, proposed in the BE, 2009-10 should be shown separately under the specific detailed head.

i) The Estimates should be based on the Actuals of the preceding years and also on the proposed RE for 2008-09. The variations between 2008-09 (BE), 2008-09 (RE) and 2009-10 (BE) should be properly explained. Reasons for such variations should be specified scheme-wise and, only the bare minimum requirements should be provided. Keeping in view the instructions issued from time to time regarding the measures to enforce economy in expenditure and the general need for economy particularly under Non Plan items, the Estimates should be framed.

j) Unspent balances as on 31st March, 2008 with grantee/loanee bodies which received more than Rs.1.00 crore/loan during 2007-08 (separate details of each body) should be furnished along with status of pending Utilization Certificates in respect of grant-in-aid sanctioned by each Department as in Annexure-XIV.

16. Guidelines for Specific Items

i) Information Technology Related Expenditure

The proposal relating to budget estimates for computer related measures, 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 and Services" and "12001-Consulting Charges".

ii) Provisions of Scholarship & Stipends

Full provision of scholarship and stipends for SC/ST and Other Backward students should be provided. This should be justified indicating expenditure incurred during 2007-08, 2008-09 and likely level of expenditure during 2009-10. Details of students' strength and the rate should be indicated and calculation sheet should be provided to justify the requirement asked for in view of surrender of such provision in the previous years.

iii) Provision for RCM

The provision of RCM for 2009-10 should be taken at par with provision of 2008-09 (excluding the provision of medical advances).

iv) Provision for Motor Vehicle

Provision under MV will be taken at an increased rate of 10% over the original budget estimate for 2008-09. The complete position of vehicles should be furnished in Annexure-XV. It should be however borne in mind that ordinarily there should be no provision for new vehicles. But, provision can be made by way of replacement of old vehicles in respect of revenue earning and law enforcing Departments to meet their operational requirement and in that case, the Secretary of the Administrative Departments should certify that all unserviceable vehicles under their administrative control have been condemned, put to auction and sale proceeds have been deposited in Government Treasuries and there is also availability of a Driver. Prior concurrence of Finance Department is to be obtained in the matter.

v) LTC

Provision for LTC for 2008-09 (RE) and 2009-10 (BE) shall be taken at par with the provisions of 2008-09.

vi) Rent, Rate & Taxes

Full provision may be made in respect of Govt. offices functioning in private buildings indicating particulars of offices which are functioning in rented houses, rate of rent being paid and the sanction order on the basis of which such rent is being paid as in Annexure-XVI. Steps should be taken to shift govt. offices running in private buildings to govt. accommodation.

vii) Provision for Municipal Taxes to be made in full

It has come to the notice of the Finance Department that many govt. organizations are not paying municipal taxes in time, as a result, urban local bodies are facing a lot of difficulties to provide basic amenities to the citizens due to paucity of funds. Hence, it is mandatory for all Departments and organizations to ensure full payment of municipal taxes wherever it is due and accordingly, the required budget provision should be made, as per Annexure-XVII and such payments must be ensured in time.

viii) Full provision for water charges and electricity

Full provision for electricity and water charges should be separately made showing the break up of arrear and current as in the proforma given in Annexure-XVIII. While current provision should be made in full, justification should be given for the arrear provision as to how the arrear has arisen despite full provision made during the previous years and in some cases, such provision either has been surrendered or re-appropriated for some other purposes being shown as savings. It shall be the responsibility of the concerned Administrative Departments/Controlling Officers to realistically project the requirement and clear the undisputed arrears. Any delayed payment/surcharge levied will be the personal responsibility of the concerned Head of Office/BDO.

ix) Maintenance Expenditure of Capital Assets.

The maintenance expenditure of buildings, roads, water supply, irrigation, flood control works etc. would be as per the ceiling communicated by Finance Department. In order to make efficient and proper use of the maintenance expenditure, at least 50% of the provision should be earmarked against the identified works and the projects so that it would be possible to ensure tracking of these expenditure. Out of the balance 50%, after providing for salary/wages, wherever salary and wages are met from maintenance expenditure, the remaining amount can be utilized by the Administrative Departments/Controlling Officers on general repair and maintenance depending on requirements, as and when required. Further, the maintenance expenditure earmarked against buildings, roads and water supply schemes, irrigation and flood control works etc. has to be intimated to the concerned Departments and the offices in which such repairs and maintenance would be taken up in cases where the work of other departments are being undertaken by the Works, RD and H & UD Departments. The information relating to estimates for the minor works grants is to be furnished in Annexure-XIX and the estimates of Wages/Work Charged establishments (non plan) under minor works grant is to be indicated in Annexure-XX. The requirement of fund for maintenance of capital assets is to be given in Annexure-XXI.

17. Other Non-salary Items

Provision of Telephone, TE and OC shall be provided at an increased rate of 5% over the original budget provision of 2008-09.

18. State Plan, 2009-2010-10% hike on the allocation for 2008-09 to start with

The revised plan ceiling for various sectors of the state plan, 2008-09 and the annual plan ceiling for 2009-10 will be communicated separately by P & C Department. On the basis of ceiling allowed by P & C Department, the schemes should be revised, firmed up and cleared through the pre-budget scrutiny committee. The scheme-wise justification for the year 2009-10 may be furnished to the Finance Department in Annexure-XXII (A), XXII(B), XXII(C), XXII(D) & XXII(E) and its abstracts in Annexure-XXII (F). In addition to this, statements regarding B.E., expenditure incurred, Reimbursement Claim filed, anticipated expenditure in 2008-09 and 2009-10 in respect of projects under EAP & RIDF shall be furnished to P & C Department for realistic assessment and provision of funds in Annexure-XXIII and XXIV. 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 donor agency. In case of pipe line 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 occasion for diversion of tied up resources to finance the untied schemes. To ensure preparation of plans/programmes in time, Administrative Departments are to prioritize the programmes assuming 10% increase over allocation for 2009-10 pending communication of exact allocation by P & C Department.

19. Central Plan & Centrally Sponsored Plan Schemes

In the last review meeting, it is seen that there is huge pendency in submission of utilization certificate in respect of Central Assistance received under Central Plan & Centrally Sponsored Plan Schemes. The need of the hour is to leverage higher Central Assistance by timely submission of Utilization Certificate in order to implement as well as complete various Central Plan and CSP Schemes. The details of Central Assistance received, utilization certificates, submitted to Government of India etc., shall be worked out in Annexure-XXV. Utilization certificates received for Central Assistance till the end of 2007-08 are to be submitted by 31.12.2008, failing which no additional provision will be allowed under Non-Plan. Administrative Departments shall make all-out efforts to avail new CSP schemes from different Ministries of Government of India. The Budget Estimate for CP & CSP Schemes is to be based on firm commitment of the concerned Administrative Ministries of Central Government for funding the scheme and funding pattern approved by the concerned Ministries.

20. 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 thereunder, 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 : -

- a) Fiscal Policy Strategy Statement (As per Rule 4(1) of the FRBM Rules, 2005)
- b) Medium Term Fiscal Plan (As per Rule 4(2) of the FRBM Rules, 2005)
- c) Disclosure Statement which will specify
 - i) List of incomplete projects/works i.e. administrative approval accorded, work commenced with cost estimate and expenditure incurred (Annexure-XXVI).
 - ii) Subsidies being given in the budget of different Departments (Annexure-XXVII).
 - iii) Department-wise Grant-in-Aid being provided (Annexure-XXVIII)
- d) Statement on number of employees and related salaries (as per Rule 7 of FRBM Rules, 2005 in Form IV).
- e) Statement of deferred liabilities (as per Rule 8 of the FRBM Rules, 2005).
- f) Tax Concession & Exemptions given in a financial year (as per Section 6(11) of the FRBM Act, 2005) (Annexure-XXIX).
- g) Statement on arrear revenue (as per Section 6(7) of the FRBM Act, 2005).
- h) Statement on new policies being introduced in Annual Budget-Write Up to be furnished (as per Section 6(5) of the FRBM Act, 2005).
- i) Statement on prioritizing allocation of funds under Zero Based Investment Review (As per Section 6(8) of the FRBM Act, 2005) (Annexure-XXX).
- j) Statement on Institution-wise guarantees given (As per Section 6(9) of FRBM Act, 2005) (Annexure-XXXI)

It is, therefore, urged upon that the Administrative Departments should furnish the required information in respect of statement (c), (d), (f), (g), (h), (i) & (j) above in the proforma indicating the steps taken in respect of above points by 15.01.2009. On the basis of information received from different Departments, Finance Department will prepare a comprehensive report which will be laid in the Assembly, as mandated under FRBM Act, 2005.

- k) Administrative Departments are to furnish a statement showing funds transferred to local bodies (Urban Local Bodies & Panchyati Raj Institutions) in their demands for grant as devolution of resources and for implementation of

central/state schemes (in Annexure-XXXII). The information on the score is being asked for by Govt. of India.

21. The formats for preparing the Revised Estimate for 2008-09 & Budget for 2009-10- proper accounting classification, schematic break up and account head-scheme mapping.

The Administrative Departments and Controlling Officers are required to prepare the RE for 2008-09 and BE for 2009-10 as per the list of proforma (enclosed). All the items of expenditure should be classified under the 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 Treasuries under computerized Orissa Treasury Management System.

On receipt of sectoral outlay for state plan, 2009-10 from the P & C Department, the Administrative Departments should work out the schematic break up. The state share and the Centrally Sponsored Plan Scheme/Central Plan Scheme Components, as the case may be, should be distinctly shown against each scheme in the Schedule. The provision for CP/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 the implementing Departments to map the account head and scheme link for tracking and monitoring of expenditure under plan schemes.

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

22. Incentive Based Allocation

It is seen that in spite of repeated review, issue of reminders and instructions issued even from the level of Chief Secretary, some of the departments have not taken timely action in key areas like submission of UC in time, furnishing of compliance report on the observations made in the report of C & AG (Civil), Verification & Reconciliation of Departmental figures of receipt and expenditure with those of the Accountant General (A&E), Orissa and compliance to various irregularities pointed out in the report of C & A G (Revenue Receipts) for 2006-07. Actions in these aspects are required to be taken in terms of Fiscal Responsibility & Budget Management Act, 2005 and Rules thereunder. While allocating funds, performance of the departments would be judged from all these angles and suitable additional provisions/allocation would be considered in respect of those departments, who have shown improvement in timely compliance on these points. Additional provision based on these performance parameters can be utilized by the

Administrative Departments to improve their working facilities and to enhance their capabilities within the existing manpower after abolition of 75% of base level vacant posts as on 1.4.2004.

23. Initiative on Gender Responsive Budgeting

The State Govt. intend to prepare 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 2009-10. 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. This will help to achieve gender equity and gender equality in the allocation by identifying priorities for improvement of gender based targets.

The budget data have to be prepared in such a manner that gender sensitiveness of the budgetary allocations is clearly highlighted. All Administrative Departments/Heads of Departments and Controlling Officers shall furnish information as in the format prescribed in Annexure-XXXIII. Primarily, the entire provision for schemes classified for the welfare of women/girls shall be furnished in first part of the aforesaid Annexure.

In the second part, the percentage of women/girls beneficiaries should be indicated, for example, percentage share of stipend given to girl students for pre-matric studies.

24. Outcome Linked Budget

The thrust of the budget should be on outcome rather on outlays, whether it is plan or non-plan. We should aim at a system which is responsive and responsible for improving the efficiency and effectiveness of spending measures.

Hence, all Departments are required to prepare a statement relating to the scheme-wise outlays under Non-Plan, State Plan, Central Plan & Centrally Sponsored Plan and link it to intermediate physical outputs in terms of measurable indicators/parameters. They should send a copy of the same to Finance Department. Finance Department will compile the same and bring out a consolidated statement.

25. 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 thereunder. Hence, budget documents are to be prepared in a tight time schedule.

Therefore, all Departments and Controlling Officers are required to submit the revised estimate for 2008-09 and budget estimate for 2009-10 in the prescribed format to Finance Department latest by 15.10.2008. Planning & Coordination & Finance Department will communicate the programmes for pre-budget scrutiny meeting under Plan and Non Plan Schemes respectively. The Controlling Officers are required to indicate the list of DDOs under their control with Demand No. and Head of Account under which the allotment is given (Annexure-XXXIV). It will facilitate distribution of budget allotment under OTMS. In absence of such information, budget estimates/proposals cannot be entertained.

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. Any incomplete/haphazard information will lead to shortfall/omission in the Budget Estimate/Revised Estimate 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.orissa.gov.in/finance.

Enclosures: List along with Proforma.

Yours faithfully,

Principal Secretary to Government

Memo No.43388(230)/F, Dt.21.09.2008

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, XXIX, XXVII, XXVIII, XIV
C & I Branch	-	Annexure - IA, IB, IV, V & XXXI, XXVII
Budget- IV Branch	-	Annexure-VIII
Budget- III Branch	-	Annexure – IA, IB, IV, V, XXXI & XXVI
Budget-V Branch	-	Annexure – VIII, IX & XII
Plan Finance Branch	-	Annexure – XXX, XXVI, XXV, XXIIA,XXIIB,XXIIC,XXIID,XXIIE & XXII F
RIDF Branch	-	Annexure – XXIV
EAP Branch	-	Annexure – XXIII
S.S.-I Branch	-	Annexure – XA, XB

Under Secretary to Government

Memo No.43389(130)/F, Dt. 21.09.2008

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

Under Secretary to Government

Memo No.43390(170)/F, Dt.21.09.2008

Copy forwarded to all Treasury Officers of District Treasuries and Special Treasuries/Sub-Treasury Officers/F.A. and C.A.O of all Irrigation Projects for information and necessary action. While entertaining the pay bills for the month of October, 2008, 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.

Under Secretary to Government

Memo No.43391(8)/F, Dt.21.09.2008

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

Under Secretary to Government

Memo No.43392/F, Dt.21.09.2008

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

Under Secretary to Government

LIST OF PROFORMA FOR PREPARATION OF REVISED ESTIMATE FOR 2008-09 AND BUDGET ESTIMATE FOR 2009-10 (VIDE PARA - 24)		
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 2009-10
4.	Annexure-II	Tax Revenues Raised but not realized
5.	Annexure-III	Arrears of Non-Tax Revenue
6.	Annexure-IV	Estimates of Loans Repayment/Interest Payment by PSUs/ULBs etc.
7.	Annexure-V	Revenue Receipts – Dividends
8.	Annexure-VI	Revised Estimates and Budget Estimates of Capital Receipts
9.	Annexure-VII	Physical and Financial Target and Achievement in respect of Equalization Grant of 12 th Finance Commission.
10.	Annexure-VIII	Employees Sanction Strength
11.	Annexure-IX	Particulars of Sanctioned posts/vacant posts/posts abolished /men in position
12.	Annexure-X	Estimates of Grants-in-aid
13.	Annexure-XA	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 Department and Higher Education Department)
14.	Annexure-XB	Information on Teaching and Non-Teaching posts, vacant posts, vacant posts abolished, men in position etc. under Grant-in-aid fold.
15.	Annexure-XI	Estimate of expenditure on account of payment of un-utilized leave salary
16.	Annexure-XII	Details of contract engagement in lieu of abolition of Posts
17.	Annexure-XIII	Information on Work-charged, NMR and DLR
18.	Annexure-XIV	Unspent balance of Grant/Loan
19.	Annexure-XV	Position of Vehicles
20.	Annexure-XVI	Assessment of R.R.T.
21.	Annexure-XVII	Assessment of R.R.T. relating to Holding Tax/Municipal Tax
22.	Annexure-XVIII	Assessment of Electricity & Water Charges

Sl. No.	Annexure No.	Description of the Annexure
(1)	(2)	(3)
23.	Annexure-XIX	Minor Works Grant (Non Plan)
24.	Annexure-XX	Expenditure on Wages and Work-charged establishment (Non-Plan) under M/R Grant in Engineering Departments
25.	Annexure-XXI	Proforma showing maintenance of Capital Assets
26.	Annexure-XXII-A	Scheme-wise justification of posts
27.	Annexure-XXII-B	Office Expenses
28.	Annexure-XXII-C	Grants
29.	Annexure-XXII-D	Miscellaneous and other expenditure including Machinery, Equipment and Motor Vehicles
30.	Annexure-XXII-E	New Works
31.	Annexure-XXII-F	Proforma for Scheme-wise Justification
32.	Annexure-XXIII	Information on Externally Aided Projects
33.	Annexure-XXIV	Information on RIDF Projects
34.	Annexure-XXV	Particulars of Central Assistance Received
35.	Annexure-XXVI	List of Incomplete Projects/Works
36.	Annexure-XXVII	Details of Subsidies given
37.	Annexure-XXVIII	Details of Grant-in-Aid provided in Budget
38.	Annexure-XXIX	Tax Concession & Exemption
39.	Annexure-XXX	Proforma for Prioritization of Projects for Zero Based Investment
40.	Annexure-XXXI	Government guarantee provided
41.	Annexure-XXXII	Statement showing details of transfer of funds to Local Bodies
42.	Annexure-XXXIII	Proforma for Gender Budgeting
43.	Annexure-XXXIV	List of Drawing and Disbursing Offices(DDOs)

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 2008-2009 as per the target fixed by Chief Secretary in his Letter No. 20994(14)/F dt. 17.04.2008			Collection upto end of August/September,2008			Revised Estimates for the entire year 2008-09 including collection upto August/Sept.2008 and anticipated from Sept./October, 2008 to March 2009			Demand for 2009-10			Budget estimate for collection during 2009-2010		
	Arrear due on 1.4.08	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 1.4.2009	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 1.4.2007	Recovery fell due during 2007-08	Total recovery due in 2007-08 (2+3)	Recovery made during 2007-08	Outstan- ding as on 1.4.2008 (4-5)	Recovery fell due/likely to fall due during 2008-09	Total amount due for recovery during 2008-09 (6+7)	Recovery made till end of August / September, 2008	Revised estimate for recovery during 2008- 2009 including col.9	Budget Estimate for 2009-10
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)

ANNEXURE-I B

DETAILS OF BUDGET ESTIMATE FOR LOANS RECOVERY FOR 2009-10

(SEPARATE STATEMENT FOR EACH MINOR HEAD)

(Rs in Trs)

Head of Accounts detailed head-wise	Total recovery due in 2008-09	Recovery to be made during 2008-09	Likely to be outstanding as on 1.4.2009 (2-3)	Recovery fell due/likely to fall due as current demand during 2009-10	Total amount due for recovery during 2009-10 (Budget Estimate for 2009-10)		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 2007-08)****(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)

ANNEXURE-III**ARREARS OF NON-TAX REVEUNE****(As at the end of the year 2007-08)****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)

Name of the Department

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 31.03.08 -**

1.	Govt. loans outstanding as on 31.3.08 -	Principal	Interest			
2.	Defaults in respect of dues up to 31.3.08, if any -					
3.	Recoveries during 2008-09 (upto September, 2008) -					
	(a) Current dues					
	(b) Defaulted dues					
4. Estimates	Interest			Principal		
	BE 2008-09	RE 2008-09	BE 2009-10	BE 2008-09	RE 2008-09	RE 2009-10

Signature
Designation
Date:

Annexure-V
REVENUE RECEIPTS - DIVIDENDS

Department -
Name of the PSU -
ESTIMATES -

(Rs. in TRs.)

2008 - 09 Budget _____

2008 - 09 Revised _____

2009 - 10 Budget _____

Actuals			Profit after Tax		Total Equity as on 31.03.08	Equity holding of GoO as on 31.03.08	2008-09		2009-10
2005-06	2006-07	2007-08	2006-07	2007-08			BE	RE	BE

Signature

Designation

Date

ANNEXURE - VI

REVISED ESTIMATE AND BUDGET ESTIMATE OF CAPITAL RECEIPTS (RECOVERY OF LOANS AND ADVANCES)

(Rs. in Trs.)												
Name of the Deptt.	Name of the Organisation (PSU/Co-op./ Local Body)	Amount of Loan sanctioned	Year of sanction	Outstanding as on 1.4.2007	Recovery fell due during 2007-08	Total recovery due in 2007-08 (5+6)	Recovery made during 2007-08	Recovery fell due / likely to fall due during 2008-09	Total amount due for recovery during 2008-09 (8+9)	Recovery made till end of Aug / Sept'08	Revised Estimate for recovery during 2008-09 incl. Col.11	Budget Estimate for 2009-10
1	2	3	4	5	6	7	8	9	10	11	12	13

Annexure – VII

Physical & Financial Target & Achievement in respect of Equalisation Grant of 12th Finance Commission.

(Rs. In Crore)

Name of the Department -

Year	Name of the Sector for which grant is given by 12 th F.C.(Roads & Bridges, Public Buildings, Health, Education & maintenance of Forest & Local Bodies)	Physical Target	Achievement	Financial Target	Achievement	Reasons for short fall in achievement
(1)	(2)	(3)	(4)	(5)	(6)	(7)
2005-06						
2006-07						
2007-08						
2008-09						
2009-10						

ANNEXURE - VIII

EMPLOYEES SANCTION STRENGTH (BOTH PLAN + NON-PLAN AS ON 31.07.2008)

Name of the Department	Grade -A	Grade-B	Grade-C	Grade - D	Total (A+B+C+D)	Grant-in-aid	NMR/DLR	Grand Total
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)

EMPLOYEES VACANCY POSITION (BOTH PLAN + NON-PLAN AS ON 31.07.2008)

Name of the Department	Grade -A	Grade-B	Grade-C	Grade - D	Total (A+B+C+D)	Grant-in-aid	NMR/DLR	Grand Total
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)

MEN IN POSTION (BOTH PLAN + NON-PLAN AS ON 31.07.2008)

Name of the Department	Grade -A	Grade-B	Grade-C	Grade - D	Total (A+B+C+D)	Grant-in-aid	NMR/DLR	Grand Total
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)

ANNEXURE – IX

Particulars of sanctioned posts / vacant posts, posts abolished and men in position

	Sanctioned posts as on 1.4.2008					Vacant posts as on 01.04.2008				
	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 1.4.2008 to 28.02.2009					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 28.02.2009 for whom budget provision proposed in 2009-10					
Grade A	Grade B	Grade C	Grade D	Total (21 to 24)	Remarks
(21)	(22)	(23)	(24)	(25)	(26)

ANNEXURE – X
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 1.4.2008	Sharing pattern by State Govt.	RE for 2008-09	Estimate of current salary for 2009-10						Arrears salary if any; give the particulars	Total estimates for 2009-10 (11+12)
					Pay	DA @47%	HRA	RCM	OA	Total (6 to 10)		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)

(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 –XA

(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 2009-2010	Total for 2009-10 in the Pre-revised scale (3+4)	Differential amount of salary on the revised scale of pay for the year 2009-2010 only	Arrear differential pay in the revised scale upto 31.03.2009	Total differential arrear (6+7)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

Annexure-X 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 1.4.2008			Vacant posts abolished by 30.09.2008			Men in position as on 01.10.2008			Vacant Posts anticipated to be abolished as on 28.02.2009		
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 28.02.2009 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 - XI

ESTIMATE OF EXPENDITURE ON ACCOUNT OF PAYMENT OF UN-UTILISED LEAVE SALARY IN 2009-2010

Name of the Department: _____

Sl. No.	No. of Employees who have retired but in whose favour un-utilised leave salary has not been sanctioned	No. of Employees going to retire between 31.3.2009 to 28.02.2010	Basic Pay of the retired / retiring Employees as indicated in Column 2 & 3 (In Rupees)	D.P.	D.A.	TOTAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)

Annexure – XII

Details of Contract Engagement in lieu of abolition of posts

(Rs. in Trs)

Sl.No.	Category of Appointment and no. of such appointment	Whether concurrence of F.D. has been obtained; if so, indicate particulars	Period of Contract Engagement	Date of Contract Appointment	Consolidated Salary allowed	Existing Budget Provision for 2008-09	Revised Budget for 2008-09	Budget Provision Proposed for 2009-10	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)

ANNEXURE – XIII

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 01.04.08	Post abolished after 01.04.08	New addition after 01.04.08	Present Strength (5 – 6 +7)	Budget Provision for salary/wages during 2008-09 (Head of account wise)	Budget Provision proposed for 2009-10 (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 - XIV

Unspent Balance of Grant/ Loan Sanctioned in 2007-08

Name of the Department

(Rs. in TRs.)

Sl. No.	Name of the Organisation	Amount of Loan/Grant sanctioned in 2007-08	Amount Utilised till 31.08.2008	Amount for which U.C. Submitted till 31.08.2008	Balance to be Submitted
(1)	(2)	(3)	(4)	(5)	(6)

ANNEXURE– XV
(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)								

ANNEXURE –XVI

Assessment of R. R. T.

(Rs. in Trs)

Name of the Estt.	Plinth area hired	Whether it is as per approved norm, if not, whether orders of competent authority has been obtained	Monthly rent	Date from which such rent is being paid	Yearwise arrear upto 31.3.2008	B.E for 2008-09	R. E. for 2008-09	Proposal for 2009-10	<u>Remarks</u> What action has been taken to shift to Govt. Building
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)

ANNEXURE – XVII

ASSESSMENT OF RRT RELATING TO HOLDING TAX / MUNICIPAL TAX

(Rs. in Trs)

Name of the Estt.	Arrear as on 1.4.2008	Current Demand for 2008-09	Total Demand for 2008-09 (2 +3)	Budget Estimate for 2008-09	Revised Estimate for 2008-09	Budget Estimate for 2009-10	Remarks (why Holding Tax / Municipal Tax is not being paid in time)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

ANNEXURE - XVIII
ASSESSMENT OF ELECTRICITY AND WATER CHARGES

(Rs. in Trs)

Name of the Estt.	Amount of arrear outstanding as on 1.4.2008	Amount of current dues for payment during 2008-09.	Total Amount due to be paid in 2008-09 (2+3)	Revised Budget provision required for 2008-2009	Amount likely to be outstanding as on 31.3.2009	Anticipated Current demand for 2009-10	Amount required for 2009-10 (6+7)	Remarks Whether regular payment is being made or not.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)

(a) **Electricity dues**

(b) **Water Charges**

(c) **Total (a+b)**

ANNEXURE -XIX
Minor Works Grant (Non-Plan)

(Rs. in Trs.)

Head of Department	Allotment for 2008-2009 as distributed work-wise	Anticipated expenditure during current year 2008-2009 work-wise	Detailed programme of work for 2009-2010 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 2008-2009	Balance amount required for completion	Amount proposed for Provision during 2009-10	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)

ANNEXURE – XX

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 2007-08	No.of posts existing during 2008-2009 (designation-wise)	No posts to be taken in 2009-2010	Scale of Pay	Total Pay of the holder of the posts as due and drawn for July 2008		Total Pay as estimated to be due for 2008-09 (R.E.)	Total pay estimated to be due for 2009-10
						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-XXI

Proforma showing Maintenance of Capital Assets under Non-Plan

Designation of Controlling Officer :-

(Rs. in Trs)

Major Head	Minor Head	Actual expenditure during 2006-07	Actual expenditure during 2007-2008	Budget provision for 2008-09	Revised Budget for 2008-09	Budget provision required for 2009-10
(1)	(2)	(3)	(4)	(5)	(6)	(7)

ANNEXURE –XXII-A
Scheme wise Justification of Posts
(S.P/C.P./ C.S.P. be given separately)

(Rs. in TRs.)

Sl. No.	Grade/Category of Post (with scale of pay) as on 1.3.2009	No. of Post	Pay & DP due for 2009-10	D.A.	H.R.A.	O.A.	Total (4+5+6+7)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

ANNEXURE-XXII-B

(OFFICE EXPENSES)

(S.P./C.P./C.S.P. be given separately)

(Rs. in TRs.)

Nature of Charge	Provision for 2009-2010		Total
	Recurring	Non-Recurring	
(1)	(2)	(3)	(4)

ANNEXURE – XXII- C

GRANTS

(S.P./ C.P./ C.S.P. be given separately)

(Rs. in Trs)

Purpose of grant	Provision for 2009-2010			Basis of assessment
	Recurring (Excluding Salaries)	Non-recurring	Total	
(1)	(2)	(3)	(4)	(5)

ANNEXURE – XXII - D

MISCELLANEOUS AND OTHER EXPENDITURE INCLUDING MACHINERY, EQUIPMENT AND MOTOR VEHICLES PROPOSED FOR 2009-2010

(S.P./ C.P./ C.S.P. be given separately)

(Rs. in TRs)

Description of other expenditure on machinery, equipments, motor vehicles and others to be procured (Broad category-wise over Rs.50,000/-) (1)	Amount involved in case of Expenditure other than Machinery, equipments and motor vehicles		Details of machinery, equipment and motor vehicles				Maintenance and operation expenditure (8)
	Recurring (2)	Non-recurring (3)	Replacement		Acquisition		
			No (4)	Amount (5)	No (6)	Amount (7)	

ANNEXURE -XXII-E
NEW WORKS
(SP/CP/CSP SEPARATELY)

(Rs. in Trs)

Name of Works proposed to be taken up during 2009-10	Estimated Amount with No. and date of Administrative Approval, if issued.	Source of funding	Amount of funding arrangement committed during 2009-10.	Amount proposed for 2009-10
(1)	(2)	(3)	(4)	(5)

ANNEXURE – XXII -F
Proforma for scheme wise Justification
(for S.P./ C.P./ C.S.P. be given separately)

Name of the Department :

Head of Development :

(Rs. in Trs.)

Sl. No.	Name of the Scheme & Head of Account	Budget Provision 2009-2010	Break-up of Budget Provision 2009-2010				Works	Miscellaneous and other expenditure including machinery. Equipment and Motor Vehicles (Please furnish details in Annexure-XXII-D)		
			Salaries & allowances (Please furnish details in Annexure-XXII-A)	Office expenses (Please furnish details in Annexure-XXII-B)	Grants (Please furnish details in Annexure-XXII-C)	Stipend & Scholarship		Recurring	Non-recurring	Total
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)

Annexure-XXIII
INFORMATION ON EXTERNALLY AIDED PROJECTS (EAPs)

Name of the Department

A) On Going Projects

(Rs. in Crore)

Sl. No.	Name of the Project	Donor	Project Cost	Expr. Incurred upto 31/03/2008	Budget Provision 2008- 09	Expr. Incurred during 2008-09 upto 30/09/2008	Anticipated Expr. during 2008-09 (by 31/03/2009)	Addl. Requirement for 2008-09	Anticipated Budget Provision for 2009-10
(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 2008-09	Expr. Incurred during 08-09 (by30/09/2008)	Addl. Requirement if any for2008-09	Anticipated Budget Provision for 2009-10
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)

**Annexure -XXIV
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 08-09	Budget Provision for 2008-09	Expr. Incurred during 08-09 upto30.09.2008	Anticipated Expr. During 01.10.2008 to 31.03.2009	Additional Requirement for 2008-09	Anticipated Budget Provision for 2009-10
(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 31.03.2008	On going Projects (Col.2- Col.3)	Projects completed by 30.09.2008	Projects to be completed by 31.03.2009	Projects to be completed in 2009-10 [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 - XXV

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 1.4.07 including amount in Civil Deposit	C.A. Received during 2007-08	Expenditure incurred during 2007-2008			Total Amount of UC furnished including arrear during 2007-08	UC to be submitted to GOI as on 31.3.2008 (6-7)	unspent as on 1.4.08 including amount in Civil Deposit (2+3)-6	C.A. available for expenditure			Amount of U.C. furnished from 01.04.08 to 31.08.08 against Col.10	Balance U.C. pending as on 01.09.08 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 31.08.08 against Col.16	U.C. pending as on 01.09.08 against Col.16 (16-17)	Total U.C. pending as on 01.09.08 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 2007-08	Current for 2008-09 (i.e. CA received from 01.04.08 to 31.08.08)	Total								
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	

Annexure-XXVI

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 2009-10	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)

Annexure -XXVII

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 2007-08 (Actual)	Amount provided in 2008-09 (B.E.)	Amount Proposed in 2009-10
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

Annexure -XXVIII**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 2007-08	Amount provided in 2008-09	Status of U.C.	Provision proposed in BE 2009-10
			Recurring	Non-Recurring					
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)

Annexure - XXIX

Tax Concession and Exemption

(Rs.in Crore)

Sl. No.	Details of exemption/ Concession	Revenue Forgone		
		2006-07 (Provisiona)	2007-08 (Estimates)*	2008-09
(1)	(2)	(3)	(4)	(5)

Annexure -XXX

**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 31.3.07	Total Exp. incurred during 2007-08	Total Exp. Expected to be incurred during 2008-09	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 2009-10	Prioritising Sl.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

ANNEXURE - XXXI

GOVERNMENT GUARANTEE PROVIDED DURING THE YEAR 2005-06 TO 2007-08

(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)

2005-2006

1

2

TOTAL

2006-2007

1

2

TOTAL

2007-2008

1

2

TOTAL

Annexure-XXXII

**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 2007-08	Budget Estimates 2008-09	Budget Estimates 2009-10
(1)	(2)	(3)	(4)	(5)	(6)

ANNEXURE-XXXIII

PROFORMA FOR GENDER BASED BUDGETING

PART-I

Sl. No.	Financial Year	Name of the Scheme	Non-Plan / State Plan / Central Plan / Centrally Sponsored Plan	Scheme outlay / Budget Provision	% of Women/ Girl Beneficiary
1	2	3	4	5	6

PART-II

(Rs. in Crore)

Sl. No.	Financial Year	Name of the Scheme (Specifically meant for Women / Girl)	Non-Plan / State Plan / Central Plan / Centrally Sponsored Plan	Outlay / Budget Provision
1	2	3	4	5

ANNEXURE-XXXIV

LIST OF DRAWING AND DISBURSING OFFICERS WITH DEMAND NO. AND HEAD OF ACCOUNT

Designation of the Controlling Officer (with address)	Designation of the D.D.O.(with address) under the control of the Controlling Officer (including the Controlling Officer)	Demand No. and Major Head of account under which the budget provision is allotted to the D.D.O. by the Controlling Officer	Remarks
1	2	3	4