

GOVERNMENT OF ORISSA
FINANCE DEPARTMENT

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From

Shri R.N. Senapati, IAS,
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 2007-08 and Budget Estimate for 2008-09.

Sir/Madam,

The attention of all Departments / Heads of Department/ Controlling Officers is invited to Chapter-III of Orissa Budget Manual for formulation of Budget Estimates. The following supplementary instructions may be taken into consideration while framing the Revised Estimate for the current year 2007-08 and Budget Estimate for the ensuing year 2008-09.

2. You are all aware that 12th Finance Commission recommended for enactment of Fiscal Responsibility & Budget Management Act and for drawing up of a fiscal correction path. Accordingly, Fiscal Responsibility Legislation has been enacted and Fiscal Correction Path has been drawn up as per the guidelines from Government of India. Section 3 of the Orissa Fiscal Responsibility and Budget Management Act, 2005 provides that the State Government shall lay a Medium Term Fiscal Plan (MTFP) in each financial year before the Legislative Assembly along with the Annual Budget. The Medium Term Fiscal Plan sets forth a three-year rolling target and prescribed fiscal indicators with underlying assumptions. So Budget formulation for 2008-09 is to be made within the broad framework of the Medium Term Fiscal Plan, prescription of FRBM Act, 2005 and recommendation of the Twelfth Finance Commission for debt sustainability and fiscal consolidation.

3. The MTFP projections for the years 2007-08 (BE), 2008-09 and 2009-10 are based on the following assumptions: -

- Ø A growth rate of GSDP has been assumed at 13% per annum at current prices during the year 2007-08 and subsequent period of projection in the MTFP.
- Ø A growth rate (at current price) of State's Own Tax Revenue Receipt has been assumed at 15% per annum during the period of projection in the MTFP.

- ∅ Non-tax revenue has been projected with a growth rate of 7 to 8 percent per annum during the period of projection in the MTFP.
- ∅ Projection of share tax has been assumed in the MTFP at par with the recommendation of the Twelfth Finance Commission.
- ∅ A growth of 10% has been assumed in the Grants-in-aid from the Centre.
- ∅ C.P. and C.S.P. grants have been assumed by taking a growth rate of 10% over the Budget Estimates for the year 2006-07 and for the subsequent years.
- ∅ Salary Projection is made on the basis of men in position.
- ∅ Higher Capital Outlay is projected.
- ∅ Plan Outlay is projected on the basis of broad guidelines issued by the Planning Commission.

4. Similarly, the important recommendations of the 12th Finance Commission having a direct bearing on the restructuring of State Finances, inter alia, include the following: -

a) Since Plan spending has obvious implication for management of State's Finances, the Commission have emphasized in para 2.42 and elsewhere in the report on right size of fiscal deficit / revenue deficit and debt in relation to GSDP as a precondition for prudent fiscal management.

b) The plan size of each State needs to take into account the sustainable level of debt and the capacity to borrow from the market.

c) The Debt-GSDP ratio should be brought down to 28% of GSDP (para 4.45 of the report).

d) The ratio of interest payment to revenue receipt should be brought down to 15% (para 4.54 of the report).

e) State should follow a Recruitment & Wage Policy in such a manner that the total salary bills relative to revenue expenditure, net of interest and pension payment, does not exceed 35%(para 4.63 of the report).

f) Getting the right size and right composition of Government expenditure with a view to facilitating the higher attainable growth rates and meeting Government social obligations including poverty eradication and provision of health and education should be considered integral to any plan for restructuring the public finances. This requires increasing public expenditure, in social and economic infrastructure for accelerating growth and for reducing overall fiscal imbalances (para 4.6 of the report).

g) As pointed out earlier, the State Government is committed to restructure its finances in accordance with the recommendations of the 12th Finance Commission. Accordingly, a Medium Term Fiscal Plan has been worked out keeping in view the targets prescribed under the Orissa Fiscal Responsibility & Budget Management

Act, 2005. The said Act envisages reduction of revenue deficit to zero by 2008-09 and containing the fiscal deficit at 3% of GSDP.

- v Observance of prudence in management of State's finances coupled with revenue augmentation has in the meanwhile enabled the State to achieve in a large measure of the fiscal targets envisaged in the FRBM Act and the Medium Term Fiscal Plan. The time has now come for consolidation of the fiscal gains by maintaining the fiscal targets at the desired level and improve upon it wherever necessary so that the State Government would be entitled to fiscal performance based debt relief under the Debt Consolidation and Relief Facility of the 12th Finance Commission and the Reform Linked Structural Adjustment Support for the Orissa Socio Economic Development Programme.
- v The fiscal deficit target to be reduced to 3% has already been achieved by 2005-06. This is projected to be contained within 3% during the projection period.
- v The revenue surplus attained since 2005-06 has allowed some fiscal space enabling the State to increase capital outlay while limiting the borrowing to a sustainable level.
- v Debt Stock as percentage of GSDP is targeted to be reduced from 48.16% of GSDP in 2005-06 to 37.69% in 2008-09 and 34.67% in 2009-2010 against 28%, recommended by the 12th Finance Commission.
- v Interest payment as percentage of revenue receipt would be reduced from 26.2% in 2005-06 to 20.8% in 2008-09 and 19.7% in 2009-2010 against 15% recommended by 12th Finance Commission.
- v Salary expenditure as percentage of State's own revenue, is targeted to be reduced from 72.02% in 2004-05 to 66.3% in 2008-09 and 63.4% in 2009-10.
- v Salary expenditure as percentage of revenue expenditure net of interest payment and pension payment is targeted to be reduced from 51.11% in 2004-05 to 47.61% in 2008-09 and 44.97% in 2009-10. The 12th Finance Commission have recommended that this ratio should be reduced to 35% by 2009-10.
- v Capital expenditure as percentage of GSDP is targeted to increase from 1.4% in 2005-06 to 2.3% in 2008-09 and 2.3% in 2009-10.
- v Fiscal deficit as percentage of GSDP is targeted to be contained at 1.09% in 2007-08(BE), 1.3% in 2008-09 and 1.3% in 2009-10 which is well within 3% of GSDP as recommended by the 12th Finance Commission.
- v Revenue deficit is targeted to improve from (+) Rs.481.19 crore in 2005-06 to (+)Rs.1045.76 crore in 2007-08(BE), Rs.1099.56 crore in 2008-09 and Rs.1170.29 crore in 2009-10 in M.T.F.P.

5. In the above backdrop, while preparing the RE for 2007-08 and BE for 2008-09, Controlling Officers and the Secretaries of all Departments of Government must give due consideration to fiscal prudence as well as efficiency and effectiveness of public spending. They must explore all possibilities of revenue augmentation and of saving within the existing resource allocation. They must prioritize their demands for additional funds, if any, based on analysis of spending on different schemes, its components and projects.

6. Receipts for 2007-08 (R.E.) and 2008-09 (B.E.)

(A) R.E. of Receipts for 2007-08 -

Pre-Actuals of the State Government's Revenue Receipts have been made available. The Revised Estimates are to be formulated on the basis of previous year's actuals, current year's trend and any other specific factor which may yield additional revenue in course of the year.

The revised estimate in respect of Tax and Non-tax revenue should take in to account the need to accelerate collections in view of the need of more resources for additional expenditure commitments. It may be noted that in the budget for 2007-2008, additional provision has been made for one lakh Old Age Pension beneficiaries, full provision for Post matric scholarship and Pre-matric scholarship at the revised rate for S.C. and S.T students, arrear grant-in-aid salaries. Besides, full provision has been made for three newly launched development schemes like Biju KBK Yojana, Gopabandhu Gramina Yojana and Biju Gram Jyoti Yojana. The provision for MLALAD Fund has also been enhanced. The arrear liability on account of Grant-in-Aid Salaries, various Judicial pronouncements, sanction of D.A. @ 5% w.e.f. 01.07.2006 and 6% w.e.f. 01.01.07 by Govt. of India are to be met. An Annual Plan Outlay of 5105.00 crore has been approved and budgeted for in 2007-08 which calls upon all concerned to mobilize adequate resources. Revised target may be fixed over and above the target fixed by Chief Secretary vide his letter No.20729/F dt.05.05.07.

Additional expenditure of more than Rs.300.00 crore on account of 6% of DA and TI effective from 01.01.2007 has become due. Besides this, additional requirement of state's share under CSP Schemes is to be provided to leverage more Central Assistance under different CSP Schemes. Further, additional provision is required for completion of various projects identified under Zero Based Investment Review during the financial year 2007-08. Additional provision is also required for various tied up schemes for which full provision could not be made in the Budget Estimate for 2007-08.

Following recommendation of the 12th Finance Commission, Govt. of India have discontinued the system of on-lending the loan portion of the Central Assistance under the State Plan. The onus is now on the State Govt. to make good the shortfall in Central Assistance by resorting to additional market borrowings, the limit of which is determined by the R.B.I. . Besides, there may be shortfall in respect of receipt of share in central taxes in comparison to previous as transfer from the divisible pool is dependent on the pace of collection. In order to tackle these eventualities and reduce our dependence on borrowings to achieve debt sustainability, it is imperative to augment our resources. Unless additional revenue is generated or substantial saving is located or surrendered through prioritization of expenditure it would not be possible to accommodate the additional provision either under Non Plan or under State Plan.

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 Horticulture, Soil Conservation, Veterinary, Fish Farms and Cold Storage etc. should also be taken into account while formulating the Revised Estimates.

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 separate statements in Annexure - I.

Loans outstanding as on 01.04.2006, recovery fell due during 2006-07 etc. in respect of loans sanctioned by State Government to PSUs, Co-operatives, Local Bodies & Government Servants etc. should be furnished as per Proforma in Annexure - I (A).

Similarly, details of Budget Estimate for loans recovery for 2008-09 should be indicated separately in Annexure - I (B).

(B) BE of Receipts for 2008-09 - Essential items to be taken into account while estimating the Revenue Receipts for 2008-09 B.E.

i) Revenue Receipts

a) Estimates of receipts for 2008-09 should be formulated taking into consideration the past trend as well as expected buoyancy in respect of revision of tax rates or introduction of new taxation measures, if any. Own tax receipts for the year 2008-09 shall be assumed to grow @ 15% per annum over R.E. 2007-08 and the non-tax revenue is estimated to grow @ 7% to 8% in the MTFP. This has also been assumed for projection of own tax and non tax revenue during the 11th Plan period. While estimating Revenue Receipts and Capital Receipts for 2008-09, the following facts may be taken into consideration. The FRBM Act, 2005 stipulates that no additional expenditure shall be incurred without corresponding resources being firmed up or without reducing equivalent amount of expenditure somewhere else. B.E. of revenue receipts for 2008-09 should be shown in Annexure I. Budget Estimate for 2008-09 should include anticipated receipts from ARM measures, if any, implemented or likely to be implemented during 2008-09 as per MoU signed with Government of India on 11.10.2001. 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 year and reduce the unproductive expenditure. Item-wise sources of revenue receipts under the Heads "Other Receipts" and "Miscellaneous" should be indicated in the estimate. A list of organisations from whom Guarantee Fees and Dividends are due, should be furnished in a separate statement indicating the arrears as on 01.04.07 and the current demand. In respect of all items of Tax & Non-Tax Revenue Receipts, the up-to-date collection of arrears by September '07, and current demand need to be indicated along with anticipated arrear to be collected during the current year. The probable arrear receipts outstanding as on 01.04.08 and current demand for 2008-09 should be separately shown with justification. The list of cases in which

revenues are locked up in court cases should also be furnished separately along with the Annexures.

Special Statement on Collection of Arrear Revenue :- In the mean while, the report of the Comptroller and Auditor General of India on Revenue Receipts for the year ending 31.03.2006 has been laid in the Orissa Legislative Assembly on 29.03.2007. The Report inter alia 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. Systematic efforts should be made to collect the arrears. Hence the reasons for accumulation of arrear, steps taken to collect the arrear along with arrear, 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 2005-06 should be attached to Annexure - II & Annexure-III. (Tax & Non-Tax Revenue)

- (b) Interest due/outstanding on loans sanctioned by the State Government to PSUs./Co-operatives/Local Bodies etc. loanee-wise should also be furnished alongwith the steps taken to recover the dues in Annexure - IV.
 - (c) The Administrative Departments should also specifically indicate the position of Dividend received/receivable from PSUs/Companies under their jurisdiction in Annexure - V.
- ii) Estimate of Capital Receipts i.e. Recovery of Loans & Advances -

The estimate should include repayments of loans sanctioned to PSUs, Co-operatives, Local Bodies etc. The upto date outstanding position loanee-wise and endeavours made to realize the amounts due should be furnished in Annexure - VI.

Priority Areas for augmentation of Revenue for preparing 2007-08 (R.E.) & 2008-09 (B.E.)

While making resource estimate, the following aspects may be taken into consideration: -

- (a) Strengthening the revenue machinery to step up collection.
- (b) Generation of additional revenue through disposal of idle and unused road Rollers equipments, condemned vehicles etc.
- (c) Disposal of unviable assets.
- (d) Rationalization of user fees in Hospitals and other areas.
- (e) Revision of fee structure for Pipe Water Supply / Industrial Water Rate.
- (f) Collections of Arrear Revenue.

7. Revised Estimate of Expenditure for 2007-08

Revised Estimate has been defined in Rule 54 Orissa Budget Manual. The said Rule, inter alia, envisages "assuming that, at the time of the preparation of the estimates, the actuals of the first three months of the current year are available, then the Revised Estimate should be arrived at by adding to those actuals the requirements of the next nine months, which should be made on an appropriate calculation, such as the actuals of the corresponding nine 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 Estimate of 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.

Priority areas :-

Priority shall however be given to the following areas while formulating the Revised Estimates for 2007-08: -

- (a) Achievement of higher capital outlay linked to increased rate of completion of ongoing investment projects.
- (b) Adequate provision of funds for EAP, Central Plan, Centrally Sponsored and Other Resource tied Schemes including the Flagship programmes/ schemes like AIBP, SSA, JNNURM, Rural Health Mission, NREGS etc.
- (c) Full utilization of central assistance available for education, health and other social sector schemes.
- (d) Equalization grants being received from Govt. of India under the recommendation of the 12th Finance Commission for Education, Health, Maintenance of Roads and Buildings etc. is conditional to the State providing/attaining normative level of expenditure assessed by the Commission for the State. Accordingly, required allocation for the earmarked purposes has been made in the Budget Estimate for 2007-08. The respective Departments while preparing their Revised Estimates, must 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 2007-08.

Essential items to be taken into account while estimating Revised Estimate :-

The Departments while formulating the RE for 2007-08 in respect of expenditure should factor in the following: -

- (1) The additional expenditure towards 6% of DA due with effect from 1.1.2007, may be clearly worked out and provision be taken accordingly.
- (2) The arrear pay and allowances 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 further requirement for the year 2007-08, may be clearly worked out.
- (3) The existing budget provision of "electricity dues" should be utilized for full payment of undisputed electricity dues. Additional requirement, if any, may be worked out after reconciling the past payments.
- (4) All outstanding OCF advances should be recouped at the supplementary stage.
- (5) Additional requirement under State Share under CSP Schemes will be worked out and projected for consideration by P & C Department and Finance Department.
- (6) Provision shall be made in the Supplementary Budget of concerned Administrative Department 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.
- (7) a) Tied up Schemes - 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 2007-08. Additional provision for all such schemes should be realistically worked out so that there will be no surrender of funds at the end of the financial year. It is seen that very often supplementary provision is taken, subsequently whole or a part thereof is surrendered at the end of the financial year. This is a serious budgetary irregularity. It has been adversely viewed by the C&AG in his Report. Further, Fiscal Responsibility & Budget Management Act envisages that budgeted funds should be fully expended, failing which the Administrative Departments will be held responsible. So, full utilization of additional provision should be ensured.
b) Central Plan /CSP Schemes - Depending on the progress of utilization of Central Assistance already received, the level of existing budget provision, the amount for which UC/Expenditure statements have been furnished to Government of India, additional provision under Central Plan and CSP Schemes may be proposed. But, the Administrative Departments must clearly justify the necessity for additional provision with reference to the central assistance received, UC furnished and give specific commitment to ensure full utilization of the funds provided within the current financial year i.e. 2007-08.

Fiscal discipline, Budget Management & Even Flow of Expenditure in 2007-08 -

a) Timely Communication of Allotment

Fiscal discipline and prudence demands that expenditure out of budgetary allocation should be even paced so as to avoid the rush in the last quarter of the financial year. Timely communication of allotment will obviate such an eventuality. It has come to the notice of Finance Department that despite availability of budget provision, allotments are not being issued to the concerned DDOs in time. As a result, the employees are facing difficulty in getting their salary in time. It has to be avoided. In any case, the existing salary provision should be communicated at a 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 15.02.08. The allotment issued after 15.02.08 shall not be acted upon by the Treasury Officers and such bills shall be returned with objection.

b) Issue of Re-appropriation Orders/Surrender Statement/ drawal of Funds during last quarter.

It is seen that despite repeated instructions issued from time to time, Administrative Departments are not serious enough to issue re-appropriation orders in respect of supplementary provisions taken by locating savings within their demands. This creates a lot of difficulties in computation of the final grant. The Administrative Departments are, therefore, instructed to adhere to the date-lines regarding re-appropriation/ surrender of funds indicated in Finance Department Circular No.30857 dt.21.07.2007. In case of default, the Controlling Officers of the concerned Departments shall be personally held responsible for excess expenditure/wrong booking of expenditure.

8. Budget Estimate for 2008-09 Expenditure - Broad Guidelines

The estimate of Non Plan Revenue Expenditure for 2008-09 should be worked out on the following basis: -

Priority areas :-

Priority shall however be given to the following areas while formulating the Budget Estimates for 2008-09 :-

- (a) Achievement of higher capital outlay linked to increased rate of completion of ongoing investment projects.
- (b) Adequate provision of funds for EAP, Central Plan, Centrally Sponsored and Other Resource tied Schemes including the Flagship programmes / schemes like AIBP, SSA, JNNURM, Rural Health Mission, NREGS etc.
- (c) Full utilization of central assistance available for education, health and other social sector schemes.
- (d) Equalization grants being received from Govt. of India under the recommendation of the 12th Finance Commission for Education, Health, Maintenance of Roads and Buildings etc. is conditional to the State providing/attaining normative level of expenditure assessed by the Commission for the State. Accordingly, required allocation for the

earmarked purposes has been made in the Budget Estimate for 2007-08. The respective Departments while preparing their Revised Estimates, must 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. While furnishing budget estimates of these grants, the physical and financial targets and achievements need to be furnished in Annexure - VII.

Salary i.e. Pay, D.A., HRA and leave encashment.

- ∅ No provision for salary shall be made for vacant posts.
- ∅ The provision of basic pay for 2007-08 excluding arrear pay, if any, should be reduced by 3% for retiring vacancy that may occur in 2008-09 and then to be enhanced by 2.5% to accommodate the usual incremental rise in pay for the year 2008-09. Pay drawn in the month of July '07, shall be taken as the basis for calculation of requirement of basic pay for the year 2008-09. In order to admit the salary provision in budget estimate for 2008-09, it is necessary to know the particulars of staff in position and the action taken for abolition of 75% base level vacant posts as per FD letter No.32861/F, dt.03.08.04 read with letter No.55764/F, dt.31.12.04. The required information should be furnished in Annexure - VIII & IX indicating the sanctioned post under non plan and plan, the number of vacant posts, post abolished and men in position.
- ∅ The provision of Dearness Pay shall be worked out depending on the quantum of pay to be estimated as per the guidelines indicated above.
- ∅ The estimate for GIA Salary should be accompanied by the information in Annexure - X. The School and Mass Education Department and Higher Education Department are to furnish separate information in Annexure - XA & XB.
- ∅ Provision for Dearness Allowances @ 41 % may be calculated on the basic pay + dearness pay arrived for 2008-09. Additional DA doses, if any, to be released during 2007-08 and 2008-09 shall be worked out by Finance Department, keeping in view the availability of the resources and in conformity with the provision of FRBM Act and Medium Term Fiscal Plan.
- ∅ House rent allowance may be provided @ 5% of basic pay + dearness pay or the actual house rent being paid during 2007-08, whichever is less.
- ∅ The provision required for leave encashment on superannuation shall be calculated separately and shown in the proforma given in Annexure - XI. The calculation should be based on number of employees going to retire between 31.3.2008 to 28.2.2009 and retired employees whose unutilized leave has not been sanctioned. This amount shall not form a part of pay to

be provided for 2007-08. This amount shall be taken care of under the Budget of Finance Deptt.

- Ø 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 2008-09. 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.
- Ø Requirement of funds for salary / wages of work charged / NMR/DLR should be furnished in Annexure-XIII.

Non-Salary Items

- Ø Steps should be taken to curtail contingent and official expenditure as far as possible.
- Ø Decretal dues and Land Acquisition charges - A special review of all claims that have gone to Courts or likely to be taken to the Courts shall be conducted for assessing the likely requirements. It is also desirable to provide for unforeseen expenditure arising from Court decree. Amounts required for satisfaction of Court decrees 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 the detailed heads meant for the project/scheme. Since delay in payment of decretal dues may lead to further legal complication and payment of penal interest, such payments should be carefully assessed. Non payment of land acquisition charges for want of provision may also result in delayed execution of projects/schemes for which such requirement should be properly assessed and proposed in the Budget Estimates.
- Ø Provisions should be made to complete the incomplete projects under Zero Based Investment. While allocating Budgetary ceiling between works in progress and new works taken up for execution, sufficient care should be taken to see that adequate amounts are provided for the ongoing schemes which are in various stages of completion. Only thereafter, provision may be proposed for new works. The Administrative Departments should prepare a priority list for the purpose and obtain approval of Government in the matter.
- Ø Anticipated provision may be proposed in respect of new schemes only with the prior concurrence of Finance Department in case of Non Plan & Planning & Coordination Department in respect of Plan Schemes with necessary details of the source of funding and objective of the scheme.

- Ø While framing Budget Estimate for ensuing year, due attention should be given to the recommendations of the Departmentally related Standing Committee.
- Ø As per Rule 59 of Budget Manual, 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 explanations 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.
- Ø Estimates of the current year must never be adopted in a routine manner as the basis of framing for those 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.
- Ø The Estimate should be based on the Actuals for preceding years and also on the proposed R.E. 2007-08. The variations between the 2007-08 BE, 2007-08 RE and the 2008-09 B.E. 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.
- Ø Estimate of committed expenditure, which has been provided for the first time as Non Plan in B.E. 2007-08 and thereafter proposed in the B.E. 2008-09 should be shown separately under the specific detailed head.
- Ø Unspent balances as on 31st March, 2007 with grantee/Loanee Bodies which receives more than one crore grant / loan during 2006-2007 (Separate details of each body) should be furnished along-with status of pending utilization certificates in respect of grant-in-aid sanctioned by each Administrative Department as in Annexure-XIV.

Guidelines for specific items: -

9. Provision of Scholarship and Stipends

Full provision of scholarships and stipends for SC/ST and other backward students should be provided. This should be justified indicating expenditure incurred during 2006-07, 2007-08 and likely level of expenditure during 2008-09. 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.

10. Provision for RCM

The provision of RCM for 2008-09 should be taken at par with the provision of 2007-08(excluding the provision of medical advances).

11. Provision for MV and LTC

Provision for LTC for 2007-08 (RE) and 2008-09 (BE) shall be taken at par with the provision of 2007-08. Similarly, there shall also be provision of MV at an increased rate of 10% over the original Budget Estimate for 2007-08. The complete position of vehicles may be furnished in Annexure-XV.

12. Rent, Rate & Taxes

Full provision may be made in respect of Government 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 Government offices running in private buildings to Government accommodation.

13. Provision for Municipal Taxes to be made in full

It has been brought to the notice of Finance Department that many Government Organisations are not paying the municipal taxes in time, as a result, the urban local bodies are facing difficulties to provide the basic amenities due to paucity of funds. All Administrative Departments and organizations must see that full payment of the municipal taxes, wherever it is due, is paid and accordingly, required budget provision should be made as in Annexure-XVII and such payments must be ensured in time.

14. Provision of Electricity & Water Charges to be made in full

There should be full provision of electricity and water charges by the concerned Departments indicating the break up of arrear and current as per the proforma given in Annexure - XVIII. While current provision should be made in full, justification should be made 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 reappropriated for 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 concerned Head of Office / DDO.

15. Maintenance Expenditure of Capital Assets

The maintenance expenditure for buildings, roads, water supply, irrigation, flood control etc. would be as per ceiling to be communicated by F.D. In order to make efficient and proper use of 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 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 the requirements, as and when needed. Further, the maintenance expenditure earmarked against buildings, roads and water supply schemes, irrigation and flood control work etc. has to be intimated to the concerned Administrative Departments and the offices in which such repair and maintenance would be taken up in cases where the work of other Departments are being undertaken by the Works, R.D. & H & U D 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 estt. (Non Plan) under Minor Works Grant is to be indicated in Annexure-XX. Similarly, the requirement for provision of funds for maintenance of capital assets is to be given in Annexure-XXI.

16. Other Non Salary Items

Provision of Telephone, TE and OC shall be provided at an increased rate of 5% over the original budget estimate of 2007-08. There shall be no provision for purchase of 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 Administrative Departments should certify that all unserviceable vehicles under their administrative control, have been condemned, put to auction and sale proceeds deposited in Government Treasuries and obtain prior concurrence of Finance Department.

17. State Plan

The Annual Plan Ceiling for 2008-09, would be communicated separately by the P & C Department. On the basis of ceiling fixed by P & C Department, the schemes shall be revised/firmed up and cleared through the Pre Budget Scrutiny Meeting. Scheme-wise justification for the year 2008-09 may be furnished to Finance Department in Annexure-XXII(A), XXII(B), XXII(C), XXII(D) & XXII(E) and its abstract in Annexure-XXII(F). In addition to this, statements regarding B.E., expenditure incurred, Reimbursement Claim filed, anticipated expenditure in 2007-08 and 2008-09 in respect of projects under EAP & RIDF shall be furnished to Finance Department and P & C Department for realistic assessment and provision of funds in Annexure-XXIII & 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 the Donor Agency. In case of pipeline projects, the status of preparatory action should be indicated. Earmarked resources such as NABARD Assistance to 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 2007-08 pending communication of exact allocation by P & C Department.

18. Central Plan & Centrally Sponsored Plan Schemes

Review Meeting on Central Assistance and Utilization Certificates furnished under Central Plan and Centrally Sponsored Plan reveals the pendency position of Utilization Certificates in respect of Central Assistance received. There is a need to leverage higher Central Assistance for implementation/completion of various Central Plan/Centrally Sponsored Plan Schemes by timely submission of Utilisation Certificates.

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 2006-07 are to be submitted by 31.12.2007, 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 C.P & 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.

19. Report to be laid in the Assembly as per FRBM Act - at the time of presentation of Annual Budget.

As per the provisions of FRBM Act, 2005 and Rules made thereunder, the State Government are required to present the following statements along with the Annual Budget in the State Legislative Assembly on the fiscal status of the State, as a measure of 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 the FRBM Rules, 2005 in Form-IV)
- e) Statement of deferred liabilities. (As per Rule 8 of the FRBM Rules, 2005)

- f) Tax concession and 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 State Government guarantees given (As per Section 6(9) of the FRBM Act, 2005) (Annexure-XXXI)

Accordingly, Administrative Departments are requested to furnish the required information in respect of Statement (c), (d), (f), (g), (h), (i) and (j) above in the proforma indicating the steps taken in respect of the above points, by 15.01.08. 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.

20. Administrative Departments are to furnish a statement showing funds transferred to Local Bodies (Urban Local Bodies and Panchayati 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 Government of India.

21. The Formats for preparing the Revised Estimate for 2007-08 and Budget Estimate for 2008-09 - Proper Accounting Classification, Schematic break-up and Account Head - Scheme mapping

The Administrative Departments and Controlling Officers are required to prepare the RE for 2007-08 and BE for 2008-09 as per the list of proforma enclosed. All the items of expenditure should be classified under the detailed Heads of Account provided by Finance Department below the approved Major & Minor Heads contained in the list of Major & Minor Heads published by the Controller General of Accounts. In the absence of proper classification of the receipt and expenditure, it will not be possible to accept the item of receipt or honour the claim for payment in the Treasuries under the Treasuries computerized Orissa Treasury Management System.

On receipt of Sectoral Outlay for State Plan 2008-09 from the Planning & Coordination Department, the Administrative Departments should work out the schematic break up. The State Share and the Centrally Sponsored 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 Sub-Plan Outlays have to be classified under 789 - Special Component Plan and 796 - Tribal Areas Sub-Plan respectively below the functional Major Heads.

22. No Additional Provision for non performing Departments

In spite of constant review at different levels, issue of reminders and instructions issued even from the level of Chief Secretary, it is seen that some of the Departments have not taken timely action in key areas like achievement of revenue target, full utilization of plan outlay, submission of utilization certificates in time in respect of central assistance received, submission of compliance to observations made in the Report of C&AG, (Civil), verification and reconciliation of departmental figures of receipt and expenditure with AG(A&E), Orissa and compliance to the various irregularities pointed out in the report of C&AG (Revenue Receipts) for 2005-06. It has been adversely commented not only by Government of India but also by the C&AG. They have viewed such irregularities /non-submission of utilization certificate seriously. Moreover, actions in these aspects are required to be taken in terms of the FRBM Act, 2005. Hence, it may be noted that while allocating funds, the performances of the Department would be judged from all these angles and additional provision/ allocation will not be given in respect of those Departments who have not shown improvement in timely compliance of these points.

23. Outcome - Linked Budget

It should be emphasized that the critical issue is not how much money is to be spent in various sectors, the critical issue is outcome. Outlays do not necessarily mean outcomes. What is needed is to improve the quality of expenditure and enhance the efficiency of the implementing machinery. Hence, all Departments are required to prepare a statement relating to them indicating therein the scheme-wise outlays under Non-Plan, State Plan, Central Plan & Centrally Sponsored Plan and outcomes / 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.

24. Time Schedule

A lot of information is to be collected and compiled before the Budget is placed in the Assembly 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 requested to submit the revised estimate for 2007-08 and BE for 2008-09 in the prescribed format to Finance Department latest by 03.10.2007. Planning and Co-ordination Deptt and Finance Deptt will communicate the programmes for the pre-budget scrutiny under Plan and Non-Plan schemes respectively. The Controlling Officers are required to indicate the list of DDOs under their control along with Demand No. and Head of Account under which the allotment is given (Annexure -XXXIII). It will facilitate distribution of budget allotment under OTMS. In absence of such information, Budget Estimates / proposals cannot be entertained.

Preparation of the estimates should not be done in a routine manner but should receive the personal attention of the concerned Estimating & Controlling Officers so that the estimates would be closer to reality and in accordance with the existing policies of the Government. The estimates received after the due date will not be considered and will be finalized on the basis of information available in the 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 of Annexures as per the proforma. Any incomplete information as per the proforma will lead to shortfall/Omission in the Budget Estimate/Revised Estimate.

The soft copy of the circular is available at the website www.orissa.gov.in/finance.

Enclosures :- List along with proforma

Yours faithfully,

Principal Secretary to Government

Memo No. 37890(230)/F, Dt. 17.09.2007

Copy forwarded to all Controlling Officers/ Financial Advisers, A.F.As and Accounts Officers of the Departments of Government and Heads of Departments for information and necessary action.

The information received in Annexures 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 - Annexures-I, IA, IB, II, III, IV, V & VI, XXIX, XXVII, XXVIII, XIV

C & I Branch - Annexures - IA, IB, IV, V & XXXI, XXVII

Budget - IV Branch - Annexures - VIII

Budget-III Branch - Annexures - IA, IB, IV & VI, XIV

Budget-V Branch - Annexures - VIII, IX, XII

Plan Finance Branch - Annexures - XXX, XXVI, XXV, XXIIIA, XXIIB, XXIIC, XXIID, XXIIE, XXIIF

RIDF Branch - Annexures - XXIV

EAP Branch - Annexures - XXXIII

S.S.-I Branch - Annexures -XA, XB

Under Secretary to Government

Memo No. 37891(130)/F, Dt. 17.09.2007

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

Under Secretary to Government

Memo No. 37892(170)/F, Dt. 17.09.2007

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 2007 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. 37893(7)F, Dt. 17.09.2007

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. 37894/F, Dt. 17.09.2007

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

Under Secretary to Government

LIST OF PROFORMA FOR PREPARATION OF REVISED ESTIMATE FOR 2007-08 AND BUDGET ESTIMATE FOR 2008-09 (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 2008-09
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	Revised Estimate and Budget Estimate of Capital Receipts
9.	Annexure-VII	Physical and Financial Target and Achievement in respect of Equalisation Grant of 12th 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 Deptt. and Higher Education Deptt.)
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-utilised leave Salary.
16.	Annexure-XII	Details of contract engament 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
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 justificaiton of Posts

Sl. No.	Annexure No.	Description of the Annexure
1	2	3
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 Prioritisation 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	List of Drawing & Disbursing Officers

ANNEXURE-I A (See Para-6)

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 1.4.2006	Recovery fell due during 2006-07	Total recovery due in 2006-07 (2+3)	Recovery made during 2006-07	Outstan- ding as on 1.4.2007 (4-5)	Recovery fell due/likely to fall due during 2007-08	Total amount due for recovery during 2007-08 (6+7)	Recovery made till end of August / September, 2007	Revised estimate for recovery during 2007-2008 including col.9	Budget Estimate for 2008-09
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)

ANNEXURE-I B (See Para-6)

**DETAILS OF BUDGET ESTIMATE FOR LOANS RECOVERY FOR 2008-09
(SEPARATE STATEMENT FOR EACH MINOR HEAD)**

(Rs in Trs)

Head of Accounts detailed head-wise	Total recovery due in 2007-08	Recovery to be made during 2007-08	Likely to be outstanding as on 1.4.2008 (2-3)	Recovery fell due/likely to fall due as current demand during 2008-09	Total amount due for recovery during 2008-09 (Budget Estimate for 2008-09)		Total (6+7)
					Out of Arrear	Out of Current Demand	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

ANNEXURE-II (See Para-6)
TAX REVENUES RAISED BUT NOT REALISED
(Principal Taxes)
(As at the end of the Year 2006-07)

(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 (See Para-6)

ARREARS OF NON-TAX REVEUNE

(As at the end of the year 2006-07)

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 (See para-6)

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 31.03.07 -

1. Govt. loans outstanding as on 31.3.07 - Principal
 2. Defaults in respect of dues up to 31.3.07, if any - Interest
 3. Recoveries during 2007-08 (upto September 2007) -
- (a) Current dues
- (b) Defaulted dues

4. Estimates	Interest			Principal		
	BE 2007-08	RE 2007-08	BE 2008-09	BE 2007-08	RE 2007-08	RE 2008-09

Signature
Designation
Date:

Annexure-V (See para-6)
REVENUE RECEIPTS - DIVIDENDS

Department -
Name of the PSU -
ESTIMATES -

(Rs. in TRs.)

2007 - 08 Budget -----

2007 - 08 Revised -----

2008 - 09 Budget -----

Actuals			Profit after Tax		Total Equity as on 31.03.07	Equity holding of GoO as on 31.03.07	2007-08		2008-09
2004-05	2005-06	2006-07	2005-06	2006-07			BE	RE	BE

Signature

Designation

Date:

Annexure – VII (See Para -8)

**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						

ANNEXURE -IX (See Para-8)

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

	Sanctioned posts as on 1.4.2007					Vacant posts as on 01.04.2007				
	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 1.4.2007 to 29.02.2008					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 29.02.2008 for whom budget provision proposed in 2008-09					
Grade A	Grade B	Grade C	Grade D	Total (21 to 24)	Remarks
(21)	(22)	(23)	(24)	(25)	(26)

ANNEXURE –X (See Para 8)

**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 1.4.2007	Sharing pattern by State Govt.	RE for 2007-08	Estimate of current salary for 2008-09						Arrears salary if any; give the particulars	Total estimates for 2008-09 (11+12)
					Pay	DA @35%	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 (See Para-8)

(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 2008-2009	Total for 2008-09 in the Pre-revised scale (3+4)	Differential amount of salary on the revised scale of pay for the year 2008-2009 only	Arrear differential pay in the revised scale upto 31.03.2008	Total differential arrear (6+7)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

N.B. – Abstract of Annexure –XB

Annexure-X B (See para-8)

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 1.4.2007			Vacant posts abolished by 30.09.2007			Men in position as on 01.10.2007			Vacant Posts anticipated to be abolished as on 29.02.2008		
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 29.02.2008 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 (See Para- 8)

**ESTIMATE OF EXPENDITURE ON ACCOUNT OF
PAYMENT OF UN-UTILISED LEAVE SALARY IN 2008-2009**

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 31.3.2008 to 28.02.2009	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 (See Para-8)

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 2007-08	Revised Budget for 2007-08	Budget Provision Proposed for 2008-09	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)

ANNEXURE – XIII (See Para-8)

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 01.04.07	Post abolished after 01.04.07	New addition after 01.04.07	Present Strength (5 – 6 +7)	Budget Provision for salary/wages during 2007-08 (Head of account wise)	Budget Provision proposed for 2008-09 (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 (See Para-8)

Unspent Balance of Grant/ Loan Sanctioned in 2006-07

Name of the Department

(Rs. in TRs.)

Sl. No.	Name of the Organisation	Amount of Loan/Grant sanctioned in 2006-07	Amount Utilised till 31.08.2007	Amount for which U.C. Submitted till 31.08.2007	Balance to be Submitted
(1)	(2)	(3)	(4)	(5)	(6)

ANNEXURE- XV (See Para - 11)

(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 –XVI (See Para - 12)

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 2007-08	R. E. for 2007-08	Proposal for 2008-09	<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 (See Para-13)

ASSESSMENT OF RRT RELATING TO HOLDING TAX / MUNICIPAL TAX

(Rs. in Trs)

Name of the Estt.	Arrear as on 1.4.2007	Current Demand for 2007-08	Total Demand for 2007-08 (2 +3)	Budget Estimate for 2007-08	Revised Estimate for 2007-08	Budget Estimate for 2008-09	Remarks (why Holding Tax / Municipal Tax is not being paid in time)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

ANNEXURE - XVIII (See Para-14)
ASSESSMENT OF ELECTRICITY AND WATER CHARGES

(Rs. in Trs)

Name of the Estt.	Amount of arrear outstanding as on 1.4.2007	Amount of current dues for payment during 2007-08.	Total Amount due to be paid in 2007-08 (2+3)	Revised Budget provision required for 2007-2008	Amount likely to be outstanding as on 31.3.2008	Anticipated Current demand for 2008-09	Amount required for 2008-09 (6+7)	<u>Remarks</u> 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 (See Para -15)
Minor Works Grant (Non-Plan)

(Rs. in Trs.)

Head of Department	Allotment for 2007-2008 as distributed work-wise	Anticipated expenditure during current year 2007-08 work-wise	Detailed programme of work for 2008-2009 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 2007-08	Balance amount required for completion	Amount proposed for Provision during 2008-09	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)

ANNEXURE – XX (See Para-15)

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 2006-07	No.of posts existing during 2007-2008 (designation-wise)	No posts to be taken in 2008-2009	Scale of Pay	Total Pay of the holder of the posts as due and drawn for July 2007		Total Pay as estimated to be due for 2007-08 (R.E.)	Total pay estimated to be due for 2008-09
						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 (See Para-15)

Proforma showing Maintenance of Capital Assets under Non-Plan

Designation of Controlling Officer :-

(Rs. in Trs)

Major Head	Minor Head	Actual expenditure during 2005-06	Actual expenditure during 2006-2007	Budget provision for 2007-08	Revised Budget for 2007-08	Budget provision required for 2008-09
(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 –XXII-A (See Para-17)
(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 1.3.2008	No. of Post	Pay & DP due for 2008-09	D.A.	H.R.A.	O.A.	Total (4+5+6+7)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

ANNEXURE-XXII-B (See Para - 17)

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

(OFFICE EXPENSES)

(Rs. in TRs.)

Nature of Charge	Provision for 2008-2009		Total
	Recurring	Non-Recurring	
(1)	(2)	(3)	(4)

ANNEXURE –XXII- C (See Para-17)

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

(GRANTS)

(Rs. in Trs)

Purpose of grant	Provision for 2008-2009			Basis of assessment
	Recurring (Excluding Salaries)	Non-recurring	Total	
(1)	(2)	(3)	(4)	(5)

ANNEXURE –XXII-E (See Para-17)
(NEW WORKS) SP/CP/CSP SEPARATELY

(Rs. in Trs)

Name of Works proposed to be taken up during 2008-09	Estimated Amount with No. and date of Administrative Approval, if issued.	Source of funding	Amount of funding arrangement committed during 2008-2009.	Amount proposed for 2008-2009
(1)	(2)	(3)	(4)	(5)

ANNEXURE – XXII -F (See Para-17)
(for S.P./ C.P./ C.S.P. be given separately)
 Proforma for scheme wise Justification

Name of the Department :
 Head of Development :

(Rs. in Trs.)

Sl. No.	Name of the Scheme & Head of Account	Budget Provision 2008-2009	Break-up of Budget Provision 2008-2009				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)

N.B. – Abstract of Annexure – XXII-A, XXII-B, XXII-C & XXII-D

Annexure-XXIII (See para-17)
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 31/03/2007	Budget Provision 2007- 08	Expr. Incurred during 2007-08 upto 30/09/2007	Anticipated Expr. during 2007-08 (by 31/03/2008)	Add. Requirement for 2007-08	Anticipated Budget Provision for 2008-09
(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 2007-08	Expr. Incurred during 07-08 (by30/09/2007)	Add. Requirement if any for2007-08	Anticipated Budget Provision for 2008-09
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)

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

Total

**Annexure -XXIV (See Para-17)
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 07-08	Budget Provision for 2007-08	Expr. Incurred during 07-08 upto 30.09.2007	Anticipated Expr. During 01.10.2007 to 31.03.2008	Additional Requirement for 2007-08	Anticipated Budget Provision for 2008-09
(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 31.03.2007	On going Projects (Col.2- Col.3)	Projects completed by 30.09.2007	Projects to be completed by 31.03.2008	Projects to be completed in 2008-09 [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 (See Para-18)

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 1.4.06 including amount in Civil Deposit	C.A. Received during 2006-07	Expenditure incurred during 2006-2007			Total Amount of UC furnished including arrear during 2006-07	UC to be submitted to GOI as on 31.3.2007 (6-7)	unspent as on 1.4.07 including amount in Civil Deposit (2+3)-6	C.A. available for expenditure			Amount of U.C. furnished from 01.04.07 to 31.08.07 against Col.10	Balance U.C. pending as on 01.09.07 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 31.08.07 against Col.16	U.C. pending as on 01.09.07 against Col.16 (16-17)	Total U.C. pending as on 01.09.07 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 2006-07	Current for 2007-08 (i.e. CA received from 01.04.07 to 31.08.07)	Total							
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)

Annexure-XXVI (See Para-19)

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 2008-09	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)

Annexure -XXVII (See Para-19)

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 2006-07 (Actual)	Amount provided in 2007-08 (B.E.)	Amount Proposed in 2008-09
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

Annexure -XXVIII (See para - 19)

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 2006-07	Amount provided in 2007-08	Status of U.C.	Provision proposed in BE 2008-09
			Recurring	Non-Recurring					
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)

Annexure - XXIX (See para -19)

Tax Concession and Exemption

(Rs.in Crore)

Sl. No.	Details of exemption/ Concession	Revenue Forgone		
		2005-06 (Provisiona)	2006-07 (Estimates)*	2007-08
(1)	(2)	(3)	(4)	(5)

Annexure -XXX (See Para -19)

**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 31.3.06	Total Exp. incurred during 2006-07	Total Exp. Expected to be incurred during 2007-08	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 2008-09	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

(B) Projects costing Rs.4.00 crore and above

ANNEXURE - XXXI (See Para -19)

GOVERNMENT GUARANTEE PROVIDED DURING THE YEAR 2004-05 TO 2006-07

(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)

2004-2005

1

2

TOTAL

2005-2006

1

2

TOTAL

2006-2007

1

2

TOTAL

Annexure-XXXII (See para-20)

**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 2006-07	Budget Estimates 2007-08	Budget Estimates 2008 09
(1)	(2)	(3)	(4)	(5)	(6)

ANNEXURE-XXXIII (See Para-24)

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