

GOVERNMENT OF ODISHA
FINANCE DEPARTMENT

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From

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Principal Secretary to Government

To

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

Sub: Preparation of Revised Estimates for 2017-18 and Budget Estimates for 2018-19.

Sir/Madam,

I am directed to say that the process of formulation of Revised Estimates for 2017-18 and Budget Estimates for 2018-19 are to be initiated and completed in time so as to enable Finance Department to present the budget in the Odisha Legislative Assembly at the appropriate time. In this connection, attention of all Departments/ Heads of Department/ Controlling Officers is invited to the general instructions contained in Chapter- III of Odisha Budget Manual for formulation of Budget Estimates. The following supplementary instructions are to be taken into consideration while framing the Revised Estimates for the current year 2017-18 and Budget Estimates for the financial year 2018-19.

2. The Odisha Fiscal Responsibility and Budget Management (FRBM) Act, 2005 mandates to generate revenue balance and contain the Fiscal deficit within 3.5% of GSDP provided the debt to GSDP ratio is less than or equal to 25%, the interest payment to revenue receipt (IP/RR) ratio is equal to or less than 10% and there is no revenue deficit in the year in which the borrowing limits are fixed and the immediate preceding year. The additional borrowing of 0.5% of GSDP over and above the normal limit of 3% of GSDP is allowed on fulfillment of these conditions, which necessitate rationalization and prioritization of revenue expenditure as well as augmentation of revenue receipts. The Budget is to be formulated within the stipulations of FRBM Act as well as Annual Borrowing Ceiling communicated by Government of India.

3. Consequent upon rationalization of Centrally Sponsored Schemes and change in sharing pattern of the CSS vide NITI Aayog Office Memorandum No-O-11013/02/2015 – CSS & CMC Dated 17th August, 2016, Core of Core Schemes will be fully funded by Centre, whereas Core Schemes will have sharing ratio of 60%:40% between Centre and State and for Optional Schemes, the sharing will be on 50%:50% basis. This requires the State Government to allocate substantially higher resources towards State share of Centrally Sponsored Schemes (CSS).

4. Besides, the State Government on their own are implementing several schemes for the benefit of the common man such as Biju KBK Yojana, Gopabandhu Grameen Yojana, Biju Gramjyoti Yojana, Biju Saharanchal Bidyutikaran Yojna, Mukhya Mantri Sadak Yojana, Biju Setu Yojana, Madhubabu Pension Yojana, Gangadhar Meher Sikhya Manakbrudhi Yojana, Mukhya Mantri Swasthya Seva Mission, Niramaya, Sishu O Matru Mrityuhara Sampurna Nirakaran Abhiyan (SAMPURNA), Buxi Jagabandhu Assured Water Supply to Habitations (BASUDHA), Urban Transformation Initiative (UNNATI), Odisha Urban Housing Mission-AWAAS, Mukhyamantri Mahila Sashaktikarana Yojana, Odisha Distribution System Strengthening Programme (ODSSP) Construction of Check Dams in water deficit areas and distribution of subsidized rice to BPL families etc. A number of new and innovative schemes have also been introduced during the current financial year. All these State Sector Schemes require large commitment for financial resources.

5. Moreover, the State Government has implemented recommendations of 7th Pay Commission for payment of salary and pension to the State Government employees and pensioners in revised scales. This will result in substantial increase in expenditure on account of salary and pension. In order to achieve Revenue balance during 2018-19, unproductive revenue expenditure is to be curtailed. Keeping all these in view, utmost care is to be taken while preparing the Revised Estimates for 2017-18 and Budget Estimates for 2018-19.

6. Receipts for 2017-18 (Revised Estimates) & 2018-19(Budget Estimates)

6.1 Revised Estimates of Receipts, 2017-18:

(i) Pre-actuals of the State's revenue receipts for the year 2016-17 have been made available to the State Government by the Accountant General (A&E), Odisha. The Revised Estimates for 2017-18 are to be formulated on the basis of the previous year's actuals, current year's trend and any other specific factors, which may increase or decrease revenue in course of the year. Special emphasis is to be given on collection of arrears and pursuing disposal of cases pending in different courts of law.

(ii) As pointed out earlier, a number of new schemes are being implemented which require resource commitment. This has resulted in a higher outlay for Programme Expenditure for the year 2017-18 with enhanced level of Capital Investment for accelerating economic growth. Thus, there is a tremendous pressure on State's

resources. All these call upon all concerned to mobilize adequate resources to fund the requirements.

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

(iv) Loans outstanding as on 1.04.2017, recovery fallen due during 2017-18 etc. in respect of loans sanctioned by Government to PSUs, Cooperatives, Local Bodies and Government servants etc. should be furnished in proforma at **Annexure-I (A)**.

6.2 Budget Estimates of Receipts for 2018-19:

(i) The estimate of revenue and other receipts of the State Government should be prepared taking into account the need to enhance collection. While estimating revenue receipts for 2018-19, the factors indicated in para-6.1 (i) may also be taken into account. In no case, the estimates of Own Tax revenue for the year 2018-19 shall be less than 15% over the 2017-18 (Revised Estimates). Estimates of revenue receipts for 2018-19 should be shown in **Annexure-I**.

(ii) Revenue Estimates for 2018-19 should indicate anticipated receipts from additional resource mobilization measures implemented or likely to be implemented during 2018-19.

(iii) Non-Tax Revenue is estimated to grow @ 7%-8% as per the Medium Term Fiscal Plan. Receipt of Non-Tax Revenue from sources such as interest, dividend, various user charges, receipts from forest and mining sector have not been uniform in the past. This is primarily on account of poor financial position of different PSUs/ Cooperatives/ Corporations in which Government have a significant stake in the form of investment in share capital or as loan.

Interest receipt: Bulk of the interest receipt of the State Government during the previous years has been on account of cash balance investment. The interest receipt on the loans to PSUs has been abnormally low mainly because of default by the PSUs. Administrative Departments should take up the matter with the PSUs under their control for payment of interest on loans from the State Government regularly, so that the receivable on this account is taken in the resource estimates. The position of 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**.

Dividend receipt: Dividend is received regularly only from Odisha Mining Corporation (OMC) and some of the profit making Power Sector PSU generating Thermal Power. However, all profit making PSUs should pay dividend in terms of the Dividend Policy of the State Government vide FD OM No-3980/F Dated 17.02.2016. Administrative Departments should pursue with the PSUs under their control for timely payment of dividend to the State Government as per the State Dividend Policy and accordingly

estimate the dividend receipts. The Administrative Departments should also indicate the position of dividend receipt/ receivable from PSUs/ Companies under their jurisdiction in **Annexure – V** in terms of the Dividend Policy.

Irrigation and Industrial water rates: Successive Finance Commissions have recommended that receipts from irrigation sources should cover the O & M cost incurred for the upkeep of various irrigation projects. In order to ensure commercial viability of irrigation projects, the Finance Commission have adopted the principle of progressive recovery of current costs incurred on maintenance of irrigation works for projecting receipts under this item. At present, however, the State's collection from Irrigation and Industrial Water Rate covers a portion of total expenditure towards operation and maintenance. Since there is low productivity of agriculture and the per capita income of people engaged in agriculture is low, there is not much scope for increasing the rates to ensure full cost recovery. Hence, emphasis should be given to optimize receipts from Industrial Water Rate in order to cover the O & M cost incurred for the upkeep of the projects.

Mining Royalty: Collection of royalty from mineral sources is dependent on extraction and disposal of mineral ores, market demand and rates of royalty. Due to falling Iron ore price in the international market, collection of mining revenue during last 3 years has been far from satisfactory. However, due to marginal recovery in demand of Iron ore in international market, the price is now looking up, which is reflected in the mining revenue realized during the current year. Accordingly, the mining revenue for 2018-19 (Budget Estimates) should be estimated with growth of at least 10% over the revised estimates for 2017-18.

Receipts from Forestry Sector: This was another major source of revenue which has shown wide fluctuations in collection. However, due to the decision of the State Government to increase the return to the Kendu leaf pluckers as a social security measure, the receipt from Forestry sector has gone down substantially during last 4 years. The revenue from the source has now stabilized at a lower level. Accordingly, the forest revenue for 2018-19 (Budget Estimates) should be estimated with growth of at least 10% over the Revised Estimates.

Receipts from Water Supply & Sanitation: The ratio of recovery of O & M cost for Water Supply & Sanitation is very low resulting in substantial amount of implicit subsidy. According to the 12th Finance Commission, implicit subsidies for departmentally run commercial activities need to be discouraged. Hence, there is need for taking pro-active steps like house-hold metering, timely revision of rates etc. to improve revenue collection from this source.

User charges: User charges are being collected in the hospitals and appropriated for maintenance expenditure through formation of Users' Societies under the nomenclature Rogi Kalyan Samiti. This way the State Government are to a great extent relieved of the financial burden on account of maintenance expenditure. However, in certain cases, especially for vulnerable sections, water charges have been waived by the Government.

Similarly in the veterinary sector user's fees are being collected and appropriated by the society formed for development of livestock. The educational institutions in the higher education sector are running self-financing courses and utilizing the proceeds for meeting the expenditure relating to staff salary, teaching and learning equipment and infrastructure requirement. In the State museum and zoological park at Nandankanan entry fee are to be revised regularly to finance the cost of upkeep and infrastructure development.

(iv) However, keeping in view the additional expenditure commitments and higher outlay for Programme Expenditure, steps should be taken to augment State's own revenue by at least 12.5% more than the previous period and reduce the unproductive expenditure as far as possible.

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

(vi) A list of organizations from which guarantee fees and dividends are due, should be furnished in a separate statement indicating the arrears as on 01.04.2017 and the current demand in **Annexure-I (C)**.

(vii) **Capital Receipts:** Capital receipts can be broadly categorized as (a) Non Debt Capital Receipts, (b) Net Contribution from Public Account (Excluding net State Provident Fund) and (c) Public Debt

(a) **Non Debt Capital Receipts:** Non Debt Capital Receipts includes Recovery of loans and advances and Disinvestment proceeds. Recovery of institutional and non-institutional loans advanced by the State Governments is very poor. Mostly, the loans have been advanced to cooperatives, PSUs and Local Bodies. Many of them are in a bad shape financially and have not been able to discharge the loan liabilities as per the terms and conditions of the loans sanctioned. On the other hand, the advances sanctioned in favour of the Government servants are being collected as per the terms and conditions of the sanction order. Therefore, the receipt from the same is low and stagnant. Details of Budget Estimates for recovery of loans and advances for 2018-19 should be indicated separately in **Annexure-I (B)**.

Disinvestment proceeds: The proceeds of asset sale & disinvestment are mainly utilized towards clearance of liabilities of the PSUs. Though it will not provide large fiscal gains, it will prevent future built up of liabilities and prevent the need for budgetary support to keep the loss making enterprises afloat. This will ultimately reduce the State Government liability and contingent liability. Therefore, in spite of an ongoing public enterprise reform programme, no amount is projected under disinvestment proceeds because those proceeds are first utilized to clear the liabilities of the concerned PSUs/Co-operatives.

(b) **Net Contribution from Public Account (Excluding net State Provident Fund):** The cash outgo on account of higher expenditure will entail draw down from

the temporary accumulation in the cash balance as there may be a mismatch between flow of revenue receipt and expenditure because of the recessionary trend in the economy. Taking into account Latest position of cash balances, the net contribution from Public account (excluding State Provident Fund) would be estimated for the year 2018-19 by the Finance Department.

(c) **Public Debt:** The Odisha Fiscal Responsibility & Budget Management Act, 2005 has mandated to generate revenue balance by 2011-12 and contain the Fiscal deficit within 3% of GSDP. The State can avail additional borrowing to the extent of 0.5% of GSDP over and above fiscal deficit of 3% as mandated originally, if the IP/RR ratio is contained within 10% and Debt/GSDP ratio within 25%. Odisha is eligible for this additional borrowing, which increases borrowing limit for the year to 3.5% of GSDP. The annual net borrowing is also to be limited within the annual ceiling on borrowing to be communicated by Government of India. Within the overall ceiling, the priority is to arrange the borrowed fund from cheapest possible source. Receipt from NSSF is a costlier option. Hence, the State Government has opted out of the NSSF operations. Under the present interest rate regime, the State is rather inclined to prefer Project linked borrowing from NABARD & External Donor Agencies, Open Market loan and loan from GPF to other sources which carry higher rates of interest.

Net Provident Fund: Net accrual from Provident Fund is to be projected keeping in view the amount likely to be contributed by the Government employees and the trend of withdrawal within overall limit of borrowing set under the FRBM Act and the comparative cost of borrowing from different sources.

Negotiated Loans: The State Government are not projecting any loan from LIC/GIC for the resources for the year 2018-19. However, higher loan receipt from NABARD on account of RIDF is to be anticipated as the number and cost of projects sanctioned in each tranche of RIDF is increasing from year to year. NABARD funding for RIDF projects is one of the cheapest source of borrowing. Besides, the State has the option to avail loan from NABARD to finance the State Share of the AIBP projects taken under Long Term Irrigation Fund (LTIF) of NABARD. Keeping the infrastructural deficit of the State in the areas of Roads & Bridges, Irrigation & Flood Control, the loan receivable from NABARD is to be kept at the higher level. Departments will provide information as per **Annexure-XVIII**.

EAP loans: Loans from external donor agencies for Externally Aided Projects (EAPs) is one of the competitive sources of borrowing. Borrowing from this source is linked to the EAP projects and accordingly to be estimated for 2018-19 (Budget Estimates). Departments will provide information as per **Annexure-XVII**.

Net SLR based Market Borrowings: In order of preference it is preferable to have more back to back EAP loans, RIDF Loans from NABARD, net accrual from GPF and market borrowings than NSSF loans. While RIDF and EAP loans are scheme/project specific, market borrowing and net GPF contribute to the general pool of Financing State Budget. Finance Department will take necessary action in this regard.

6.3 Collection of Arrear Revenue:

- (i) Arrear is revenue accrued but not realized. Realization of arrear revenue is one of the critical areas for financing the budget. This necessitates prompt follow-up action to expedite collection either through legal or administrative measures.
- (ii) Collection of arrears up to October, 2017 in respect of items of tax and non-tax revenue receipts, need to be indicated along with anticipated arrears to be collected during the current year. The arrear position as on 01.04.2017 and the expected receipt therefrom during 2017-18 should be separately shown with justification. The report of the Comptroller & Auditor General of India on revenue receipts inter alia brings out the details of outstanding arrear tax and non-tax revenue and cases of under assessment/ escapement from assessment/ loss of revenue on account of short levy etc. Persistent efforts should be made to collect the arrears. Hence, list of all court cases in which revenue are locked up, the reasons of accumulation of arrears, steps taken to collect the same, arrear, if any collected/ to be collected should be indicated year-wise along-with write up on action taken/contemplated on the observations of C&AG in the report for 2015-16 to be attached to **Annexure-II & III** (Tax & Non Tax Revenue).

6.4 Priority areas for augmentation of revenue while preparing Revised Estimates for 2017-18 and Budget Estimates for 2018-19

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

- (i) Revenue likely to accrue on compliance to the observations of C&AG in their Report for 2015-16 and earlier years.
- (ii) Strengthening the revenue machinery to step up revenue collection.
- (iii) Implementation of recommendations of Expert Committee on Revenue Enhancement Measures and other Policy and Administrative Reform measures recommended/ accepted to increase the revenue yield.
- (iv) Revision of user fees wherever rates have not been revised for more than 3 years.
- (v) Collection of arrear revenue.
- (vi) Expeditious disposal of court cases involving substantial revenue implications.

7. Expenditure for 2017-18(Revised Estimates) & 2018-19(Budget Estimates)

7.1 With the elimination of Plan and Non-Plan distinction, the State government expenditure has now been classified into following four broad categories.

A. Administrative Expenditure:

- (i) Establishment, Operations and Maintenance (EOM) Expenditure;
- (ii) Debt Servicing Expenditure

B. Programme Expenditure:

- (i) State Sector Schemes;
- (ii) Central Sector Schemes;
- (iii) Centrally Sponsored Schemes;

C. Disaster Response Funds:

- (i) State Disaster Response Fund;
- (ii) National Disaster Response Fund

D. Transfers from State:

- (i) Union Finance Commission Transfers to Local Bodies
- (ii) State Finance Commission Transfers to Local Bodies
- (iii) Other Transfers

7.2 Revised Estimates of Expenditure for 2017-18

The Annual Budget for 2017-18 has been prepared in the new categories of expenditure. Accordingly, the Revised Estimates would also be prepared in the above four broad categories. Revised Estimates should be arrived at by adding up the actuals of first seven months (April – October, 2017) and the requirements of the next five months, based on an appropriate calculation, such as the actuals of the corresponding seven 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. The Finance Department needs to ensure that the Revised Estimates of Expenditure for 2017-18 should be commensurate with Revised Estimate of Receipts. Therefore, the Revised Estimates of Expenditure by the Departments must be based on realistic estimates of what can be spent and not merely a sum of Budget Estimates & Supplementary provision, if any. Further, the Revised Estimates for the current year are prima facie the best indicator as to what the Budget Estimates for the coming year should be. It may be noted that mere inclusion of increased provision in the Revised Estimates carries with it no authority for incurring additional expenditure and does not dispense with the obligation on the part of the Department to obtain necessary supplementary grants or re-appropriation. Re-appropriations or supplementary grants will not, therefore, be sanctioned unless separate proposals are received in the Finance Department. The recent circular on Supplementary statement of expenditure, 2017-18 issued vide Finance Department letter No.29228/F dated 09.10.2017 may be referred to.

7.3 Expenditure for 2018-19 (Budget Estimates) – Broad Guidelines

The Budget Estimates, 2018-19 would also be prepared in the new structure as given in para-7.1 above. With the elimination of the Plan and Non-Plan distinction the focus of budgeting and expenditure classification will shift to revenue and capital expenditure, as has been envisaged in the Constitution of India. The emphasis on

distinction between Revenue and Capital expenditures is not only in keeping with the constitutional requirement but would also form the basis of the policy formulation and resource allocation. This objective of merger of Plan and Non-Plan schemes can be better realized in a multi-year budgeting framework with medium term projection for each sector.

7.3.1 Estimation and Allocation of Budgetary Resources:

After completion of the exercise of estimation of resources for the Department-wise ceiling for Establishment, Operation & Maintenance (EOM) Expenditure as well as transfer to local bodies, repayment obligations other than Open Market Borrowing and Miscellaneous Capital Outlay will be determined by Finance Department. Finance Department will indicate the estimation of financial resources for Programme Expenditure in 2018-19 (Budget Estimates). The Planning and Convergence Department, jointly with Finance Department will make Department/ Resource wise allocation of budgetary resources in respect of Programme Expenditure based on the resource estimates firmed up by Finance Department. For the Central Sector Schemes, the budgetary allocations would be based on indications received from Line Ministries about annual budgetary allocations.

7.3.2 Priority Areas for Budgetary allocation

- (i) Increase in capital outlay with emphasis on completion of ongoing investment projects/ capital works.
- (ii) Adequate provision of funds for resource tied up schemes such as EAP, Central Sector, Centrally Sponsored Schemes, RIDF, Finance Commission Grants, SDRF etc.

7.3.3 Convergence of Budgetary and Extra-Budgetary Resources for Budgetary allocation

Convergence of extra-budgetary resources to budgetary resources and between budgetary resources is to be made a part of the budgetary exercise to ensure productive output. Convergence Cell of Planning and Convergence Department will rigorously pursue convergence across the Departments and across the resource envelopes for effective utilization of resources under budgetary resources, Public accounts and various off-budget resources such as District Mineral Foundation(DMF), compensation to the State under Section 21(5) of the MMDR Act deposited with Odisha Mineral Bearing Areas Development Corporation (OMBADC), CAMPA Fund, Welfare cess for Construction of workers & other cesses, different funds under various sectoral policies, Corporate Social Responsibility obligation etc.

8. Guidelines for preparation of estimates of Establishment, Operation and Maintenance (EOM) Expenditure:

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

(i) The State Government have decided for revision of pay and pension of State Government employees and pensioners as per ORSP Rules, 2017. The impact of the revision and the requirement of funds need to be assessed and the proposals for salary are to be submitted as per the ORSP Rules, 2017 for 2018-19 (BE). Accordingly, the Administrative Departments are to submit proposals for Salary, i.e. Pay, DA, HRA, Leave Encashment etc., on the basis of the following principles:

(ii) There shall be no salary provision against the vacant posts except in cases where Finance Department has explicitly allowed filling up of vacancies. Due provision shall be made for newly recruited personnel in different sectors such as police, health, education etc.

(iii) Adequate provision shall be made for the NMR/Work charged/ J.C. employees, who have in the meantime been regularized. Also provision shall be made for NMR employees who have been converted to work charged employees in Works, R.D., W.R. and H & UD Departments.

(iv) HRMS data should be compulsorily used for estimation of salary requirement.

(v) The provision of Dearness Allowance (DA) shall be worked out depending on the quantum of Pay (as per pay matrix of ORSP Rules, 2017).

(vi) Provision of DA @ 12% of Basic Pay should be made for 2018-19. However, additional DA dose, if any, to be released during 2018-19, shall be worked out in Finance Department keeping in view the availability of resources.

(vii) House Rent Allowance may be provided @ 12% of the (Basic Pay as per ORSP Rules, 2017) or the double the actual house rent being paid during 2017-18, whichever is less.

(viii) In order to make adequate provision for salary in the Budget Estimates for 2018-19, it is necessary to ascertain the particulars of staff position. The required information should be furnished in **Annexure- VI & VII** indicating the sanctioned posts, the number of vacant posts, posts abolished and men in position. The details of contractual/regular posts created and permitted to be filled up including exempted posts like Doctor, Nurse, Pharmacist, MPHWS (Male/ Female) under H&FW Department and police personnel in uniform under Home Department may be submitted in **Annexure- VIII** without which pre-budget scrutiny meeting shall not take place. It is to be compared with the compiled data furnished in the Annual Establishment Review uploaded in the Treasury Portal.

(ix) Additional requirement on account of grant of MACPS (as per ORSP Rules, 2017), if any, shall also be mentioned for assessment of the total requirement on account of salary.

(x) Requirement on account of arrear would be worked out and necessary provision would be made by Finance Department.

8.2 Salary provision for appointments on consolidated/ contractual salary:

(i) In certain cases, in lieu of abolition of posts or otherwise, if fresh creation of posts on consolidated pay/ contractual, salary has been made with the concurrence of Finance Department, consolidated pay required for such contractual appointees should be separately worked out indicating the details of contractual posts sanctioned, the rate of consolidated and requirement for full financial year 2018-19. The requirement should be worked out in the revised rate as per ORSP, 2017. This should be shown separately as consolidated pay for contractual appointees. Requirement on account of arrear would be worked out and necessary provision would be made by Finance Department.

(ii) Requirement of funds for those contractual appointees with consolidated salary, who are likely to be regularised with regular scale of pay with allowances in accordance with State Government Policies/ Rules should be proposed as per para-8.1 and should not be included under para-8.2.

8.3 Grant-in-Aid

(i) **Grant-in-aid towards salary:** The estimates of grant-in-aid salary should be accompanied by the information in **Annexure-IX**. School & Mass Education Department and Higher Education Department are to furnish separate information in **Annexure- IX (A) & IX (B)**. The proposal for grant-in-aid salary should be made against the distinct Object Head “**921-Grant-in-aid towards salary**”.

(ii) **Grants for creation of Capital assets:** A portion of the grant-in-aid provided to the grantee institutions are earmarked for creation of physical assets. The proposal for such nature of expenditure should be proposed in the distinct Object Head “**908-Grants for creation of Capital Assets**”.

(iii) **Other Grants:** Grants provided for purposes other than salary and asset creation are to be shown against distinct Object Head “**918-Grant-in-aid - General (Non-Salary)**”.

8.4 Salary/ wages for work charged/ J.C. employees/ NMR/ DLR

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

8.5 Non-Salary Items

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

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

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

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

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

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

(vii) Estimates should be based on the actuals of the preceding years and also on the proposed Revised Estimates for 2017-18. The variations between 2017-18 (Budget Estimates), 2017-18 (Revised Estimates) and 2018-19 (Budget Estimates) should be properly explained. Reasons for such variation should be specified scheme-wise and only the minimum requirements should be provided. The estimates should be framed keeping in view the instructions issued from time to time relating to measures to enforce economy in expenditure.

(viii) Unspent balances, as on 31st March, 2017 with grantee/ loanee bodies which receive more than ₹1.00 crore grants/ loans during 2016-17 (separate details of each body) should be furnished along with status of pending UCs in respect of grant-in-aid in **Annexure-XI**.

(ix) IT Related Expenditure

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

(x) Provision of Scholarships & Stipends

Full provision of stipends for SC/ST & Other Backward students and scholarship for eligible students in Schools and Colleges should be made. This should be justified indicating expenditure incurred during 2016-17 and 2017-18 and likely level of expenditure during 2018-19. Details of students’ strength and the rate should be indicated and calculation sheet should be provided to justify the requirement proposed in view of surrender of such provision in the previous years. All the three related Departments, namely – School & Mass Education Department, Higher Education Department and ST & SC Development and Minorities & Backward Classes Welfare Department, should make necessary arrangement for direct transfer of the amount to the recipient’s account.

(xi) Professional and Consultancy Support to Departments

Support for Professional and Consultancy Services for implementation of Government Schemes and programmes including monitoring & evaluation and other specific tasks shall be provided in the Budget for 2018-19. The Departments are required to come up with proposal with detail justification for lump sum support for Professional and Consultancy Services. **The remuneration of retired Government personnel hired as consultants should also be met from this unit. In case, the Departments have been meeting such remuneration from “Other Contingencies” unit, in the past, this practice may be changed and such expenditure should be provided and borne from this unit.**

(xii) Provision for RCM

The provision of RCM for 2018-19 should be taken at par with the provisions of 2017-18.

(xiii) Provision for Motor Vehicles

Provision under Motor Vehicle will be taken at an increased rate of 10% over the original Budget Estimates for 2017-18. The complete position of vehicles should be furnished in **Annexure-XII**. It should however be borne in mind that there will be no provision for new vehicles in the Budget Estimates, 2018-19 except on replacement basis. Purchase of new vehicles shall be governed by instructions issued by Finance Department from time to time.

However, hiring of vehicles is encouraged for office use as per necessity for discharging public services. The guidelines for hiring of vehicles with entitlements and rates is brought out in FD OM No-27037/F dated 08.10.2015 read with No.34085/F dated 29.09.2012. Provision for hiring of vehicles may be proposed as per the above circular. Provision for purchase/ hiring of vehicles is to be made under the unit "MV".

(xiv) **LTC**

Provision for LTC for 2018-19 (Budget Estimates) shall be taken at par with the provisions of 2017-18.

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

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

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

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

(xvii) **Provision for Water Charges**

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

(xviii) **Provision for Electricity Charges**

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

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

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

(xix) **Maintenance Expenditure of Capital Assets**

(a) Provision should be made for maintenance and upkeep of capital assets consistent with the recommendations made by the 14th Finance Commission for the financial year 2018-19. In addition to ensuring adequacy of provision for maintenance of capital assets, Administrative Departments concerned are required to put in place appropriate institutional reforms for effective and productive utilization of the budgeted provision for Operations & Maintenance (O&M). Towards this end, the Departments concerned should endeavour to bring about **Annual Maintenance Plans (AMPs)** setting out, *inter alia*, the following:

- Principles and criteria to be followed for allocation of the budgeted provision for O&M amount towards the functional and administrative units in charge of maintenance of capital assets. Amounts allocated for routine and periodic maintenance should be separately indicated. Besides, sums earmarked, if any, for special repairs of capital assets of high priority should also be separately shown.
- Unit wise allocation of O & M funds on the basis of the agreed norms
- Monitoring and oversight arrangements for ensuring regular upkeep and maintenance of capital assets.

(b) Such annual maintenance plans should be formulated by the Departments concerned (Works Department, Rural Development Department, Housing & Urban Development Department and Water Resources Department) and get the same vetted by the Finance Department preferably before the commencement of the financial year 2018-19. Departments can engage professionals for preparation of Annual Maintenance Plan (AMP) so that it is prepared before presentation of annual Budget.

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

(xx) **Other Non-Salary Items**

Provision of funds towards telephone, TE and OC shall be increased by **5%** of original budget provision of 2017-18.

8.6 Composite Grants and Appropriation Controlled by Finance Department and Pension:

(i) **Interest Payment:** In case of demand related to Interest Payments, the estimates for interest on provident fund balances of employees and on various deposits in the Public Account including Reserve Funds, deposits of Commissioners of Payments and other items for inclusion in the Appropriation “Interest Payments” will be prepared by Finance Department.

(ii) **Loans and Advances:** Loans and Advances to Government servants and Miscellaneous Loans to PSUs and other entities in the form of Ways & Means advance and amounts advanced under the One Time Settlement Scheme for squaring up of defaulted guaranteed loans are covered under loans and advance sanctioned by the State Government. The estimates of loans to Government servants should be accompanied by a Statement indicating actual disbursements under each category of advance during the preceding three years, actual expenditure in the first 7 months of the current financial year and requirement for the financial year 2018-19. The estimates and actuals may be furnished by the Administrative Departments/ Budget Controlling Officers in the form at **Annexure-XXII (A)**.

(iii) **Repayment of Internal Debt and Repayment of loans to Centre:** Repayment of Internal Debt and Repayment of loans to Centre has been estimated taking into account the repayment schedule of the existing loans in the debt stock of the State Government and the loans to be projected for the year 2018-19.

9. Programme Expenditure

(i) The ceiling for Programme Expenditure under various sectors and the Department-wise ceiling for 2018-19 will be communicated separately by Planning and Convergence Department. On the basis of ceiling communicated by Planning and Convergence Department, the schemes should be revised, firmed up and cleared through the pre-budget scrutiny meetings. The list of new works for the year 2018-19 may be furnished to the Finance Department in **Annexure-XVI**.

(ii) In addition to these statements regarding BE, expenditure incurred, reimbursement claim filed, anticipated expenditure in 2017-18 and 2018-19 in respect of projects under EAP and RIDF shall be furnished to P & C Department for realistic assessment and provision of funds **in Annexure-XVII and XVIII**. Specific provision should be made for external assistance received/ to be received under the direct payment procedure for accounting adjustment of payment made directly to contractors/consultants by the Donor Agency. In case of pipeline projects, the status of preparatory action should be indicated. Earmarked resources such as NABARD Assistance under LTO, RIDF and other EAP allocations, should be proposed in correct proportion so that there would be no scope for diversion of tied up resources to finance the untied schemes.

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

(iv) To ensure preparation of schemes/ programmes in time, Administrative Departments are to prioritize the programmes assuming a usual increase over allocation for 2017-18 pending communication of exact allocation by Planning and Convergence Department.

(v) The Budget Estimates for Centrally Sponsored Schemes (CSS) is to be based on firm commitment of the concerned Administrative Ministries of Central Government for funding the scheme and in accordance with the funding pattern approved by the concerned Ministries. In case there has been change in sharing pattern, proposal may be submitted for provision as per changed sharing pattern. The proposal for provision of funds for CSS should indicate the Central Share & State Share separately as in Annexure-XIX-A.

(vi) Wherever, the establishment expenditure is built in to the project/ scheme, the instructions as mentioned in Para-8 is to be followed for estimation of requirement for the year 2018-19.

(vii) Abstract and Detailed list of Schemes shall not form a part of the Demand for Grants. If such a list is required, the Administrative Departments should annex this list in the Outcome Budget document. However, list of new schemes or services are to be annexed to the budget document.

10. Central Sector Schemes

The Budget Estimates for Central Sector Schemes is to be based on firm commitment of the concerned Administrative Ministries of Central Government for funding the scheme and in accordance with the funding pattern approved by the concerned Ministries. In case, such a commitment has not been received or cannot be ascertained at this stage, the Department may provide their best estimate with justification.

11. Capital Outlay:

(i) The State Government has been laying emphasis on increasing investment for creation of physical infrastructure in Irrigation, Roads & Bridges, Energy, Railway Projects, Water Supply, Sewerage management for fostering economic growth. There has been substantial increase in capital investment in recent years. It is inherent in the definition of Capital Expenditure that assets produced should belong to the authority incurring expenditure. Accordingly, if the asset created is owned by the State Government, the expenditure for that purpose should be booked under the capital section of expenditure. However, it is noticed that in many cases expenditure

incurred for creation of capital assets which are owned by the State Government is budgeted and accounted under revenue account as “Grants for creation of capital assets” just because the project is implemented by Government societies/ PSUs/ institutions on behalf of the Government. This practice needs to be changed, because it under-reports actual capital creation by the Government.

(ii) Accordingly, all expenditure through which assets created is owned by the State Government are to be booked under Capital expenditure. The Budget proposal in respect of the Central Sector Schemes and Centrally Sponsored Schemes, which involves creation of assets owned by the State Government and other establishment and programme expenditures, should be split into capital and revenue sections. The portion of expenditure which is to be incurred for establishment and other operational expenses are to be provided in revenue account, whereas, the expenditure which is to be utilized for creation of physical assets to be owned by the State Government are to be provided under Capital section of expenditure. However, where some assets are created but not owned by the State Government, the provision is to be made under the unit “Grants for creation of Capital Assets” under revenue account since the expenditure by Government on Grant-in-Aid to local bodies, institutions or beneficiaries for the purpose of creating assets which will belong to that local bodies, institutions and individual beneficiaries are not classified as capital expenditure.

12. Earmarking of Funds for SC and ST sub-component

Earmarking of funds for SC and ST Sub-Component would be done in respect of Programme Expenditure based on the current practice relating to Plan expenditure. The Planning and Convergence Department and ST & SC Development Department will ensure while allocating budgetary resources under these categories that overall expenditure is commensurate with respective percentage of population of SC & ST. A statement on “**Budget allocations for Programme Expenditure for Development of Scheduled Castes and Scheduled Tribes**” for Budget 2018-2019 is to be prepared and brought out in the expanded form of Odisha Budget at a Glance, 2018-2019. The statement will highlight the quantum of public expenditure earmarked for schemes under ‘Scheduled Caste Sub-Component’ and schemes under ‘Tribal Sub-Component’ for allocations made under Minor Head ‘789’ for SCs and Minor Head ‘796’ for STs.

13. Utilization Certificate (UC) for Central Sector Schemes and Centrally Sponsored Schemes (CSS)

Utilization Certificate submitted is money earned. Hence, it is necessary to closely monitor the pendency in submission of Utilization Certificate in respect of Central Assistance received under Central Sector Schemes and Centrally Sponsored Schemes. Unless UC is submitted in time, it will not be possible to leverage higher Central Assistance in order to implement as well as complete various Schemes. The details of Central Assistance received, utilization certification submitted to Government

of India etc. shall be worked out in **Annexure-XIX**. UC against Central Assistance received till the end of 2016-17 should be submitted by 31.12.2017, failing which no additional provision will be allowed. Administrative Departments shall make all out efforts to avail Central Assistance for new CSS Schemes announced in Union Budget 2017-18 and, thereafter, from different Ministries of Government of India.

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

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

- (i) Fiscal Policy Strategy Statement (As per Rule 4(1) of the FRBM Rules, 2005).
- (ii) Medium Term Fiscal Plan (As per Rule 4(2) of the FRBM Rules, 2005).
- (iii) Disclosures Statement which will specify:
 - a) List of incomplete projects/works i.e. administrative approval accorded, work commenced with cost estimate and expenditure incurred (**Annexure-XX**).
 - b) Subsidies being given in the budget of different Departments (**Annexure-XXI**).
 - c) Department-wise Grant-in-aid being provided (**Annexure-XXII**).
- (iv) Statement on number of employees and related salaries (**as per Rule 7 of FRBM Rules, 2005 in Form IV**).
- (v) Statement of deferred liabilities (as per Rule 7 of the **FRBM Rules, 2005**).
- (vi) Tax Concession and Exemptions given in a financial year (as per Section 6(11) of the FRBM Rules, 2005 (**Annexure-XXIII**)).
- (vii) Statement on arrear revenue (**as per Section 6(7) of the FRBM Rules, 2005 (Annexure-III)**).
- (viii) Statement on new policies being introduced in Annual Budget-Write Up to be furnished (**as per Section 6(5) of the FRBM Rules, 2005**).
- (ix) Statement on prioritizing allocation of funds under Zero Based Investment Review (As per Section 6(8) of the FRBM Act, 2005 (**Annexure-XXIV**)).
- (x) Statement on institution-wise guarantees given (As per Section 6(9) of FRBM Act, 2005) (**Annexure-XXV**). The Administrative Departments are to furnish the required information in respect of statements (iii), (iv), (vi), (vii), (viii), (ix) & (x) above in the proforma indicating the steps taken in respect of above points by 05.12.2017. On the basis of information received from different Departments, Finance Department will prepare a comprehensive report to be laid in the Assembly, as mandated under FRBM Act, 2005.

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

15. Information relating to additional statements on committed liabilities.

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

(ii) Besides, Government of Odisha has been approving Annuity Projects in respect of some infrastructure development activities. Under this model, the concessionaire (private Sector) is required to meet the entire upfront/ construction cost (no grant is paid by the Government) and the expenditure on annual maintenance. The concessionaire recovers the entire investment and a pre-determined cost of return out of the annuities payable by the government every year. Information in this regard should be provided in the prescribed format in **Annexure-XXIX-A**.

16. Formats for preparing the Revised Estimates for 2017-18 and Budget Estimates for 2018-19

(i) The Annual Budget for 2018-19 would be prepared without distinction of Plan and Non-Plan. However, all the items of expenditure would be classified in the existing six tier accounting system under detailed Head of Account provided by Finance Department below the approved major and minor heads contained in the list of major and minor heads published by the Controller General of Accounts. In absence of proper classification of receipt and expenditure, it will not be possible to accept the item of receipt or honour the claim for payment in Treasury under computerized Integrated Financial Management System (IFMS).

(ii) On receipt of sectoral outlay for Programme Expenditure for 2018-19 from the Planning and Convergence Department, the Administrative Departments should work out the schematic break up. The state share of the restructured Centrally Sponsored Schemes (CSS) should be distinctly shown against each scheme in the schedule. The provision of funds for CSS 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/ Planning and Convergence Department and implementing Departments to map the account head to the scheme for tracking and monitoring of expenditure under various schemes.

(iii) Further, both Sub-components outlays have to be classified under the minor heads “789” and “796” respectively below the respective functional major heads. The division of allocation between district sector and state sector should also be brought out as per the Department-wise Ceiling for Programme Expenditure.

17. Gender Responsive Budgeting

(i) The State Government have started preparation of a special statement on gender budgeting depicting the magnitude of budget allocations for various schemes/programmes that are substantially benefiting women, along with budget documents for 2013-14. This is in line with the decision made by Government 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 Government policies, programmes and budgetary allocations respond to the needs and concerns of the females.

(ii) Budget data have to be prepared in such a manner that gender focus of the allocations is clearly highlighted. All Administrative Departments/ Heads of Departments and Controlling Officers shall furnish information as in the format prescribed in **Annexure-XXXI**. Primarily, the entire provision for schemes, the percentage of women/girls beneficiaries should be indicated classified shall be furnished in first part of the aforesaid Annexure. For example, percentage shares of stipend given to girl students for pre-matric studies. In the second part, the schemes designed exclusively for the welfare of women/girls are to be furnished. Gender Budgeting Cell of Women and Child Development Department is to co-ordinate with all the Administrative Departments for preparation of the information in order to ensure that a special Supplement entitled “Gender Budget Document for the year 2018-19” is prepared by the State Government and send it to Finance Department for bringing out the consolidated Gender Budget Statement of the State Government (Both in Part-A and Part-B) in the expanded form of the Odisha Budget at a Glance, 2018-19.

18. Medium Term Expenditure Framework (MTEF):

Medium Term Expenditure Framework can provide a credible roadmap for medium term and long term fiscal policy of the Government. Since it is a rolling plan, it adapts to the changes in overall macroeconomic conditions. The Thirteenth Finance Commission (para-9.38) have recommended that the Central Government revises the existing medium term fiscal policy statement with a more detailed Medium Term Fiscal Plan (MTFP) which contains three-year-forward estimates of revenues and expenditures, with detailed breakup of major items that form a part of the revenue and expenditure, together with a narrative explanation of how these estimates have been generated. Accordingly, Government of India have introduced the Medium Term Expenditure Framework which brings out three-year rolling target for major items of

expenditure along-with narrative explanation of the reasons. In the Medium Term Fiscal Plan being presented under Rule-4(2) of the FRBM Rules, 2005, the total Expenditure Policy Stance of the State Government is being presented along with the Annual Budget. Accordingly, the State Government intends to bring out a Medium Term Expenditure Framework under the Medium Term Fiscal Plan as a part of the Total Expenditure Policy Stance in conformity with the fiscal targets of the MTFP which would incorporate three-year rolling target for major items of expenditure along-with explanatory notes. All Administrative Departments/ Heads of Departments and Controlling Officers are requested to make a realistic estimate of the expenditure in major items of expenditure and furnish information as in the format prescribed in **Annexure-XXX**.

The Medium Term Expenditure Framework (MTEF) at the aggregated level will be brought out by Finance Department in the Statement under FRBM Act along-with the budget documents clearly mentioning the underlying assumptions. The Administrative Departments are to work out the Medium Term Expenditure Framework (MTEF) in respect to their Departments based on the assumptions taken in the aggregated Medium Term Expenditure Framework (MTEF). The Medium Term Expenditure Framework (MTEF) would form a part of the Outcome Budget document of the respective Departments to be prepared after the Budget is presented in the Legislative Assembly.

19. Outcome Linked Budget

Outcome Budget was introduced for Works, Rural Development, Water Resources, Panchayati Raj, and Women & Child Development Departments for the financial year 2010-11. In 2011-12, Outcome Budget was introduced in 8 more Departments namely, School & Mass Education, Health & Family Welfare, Agriculture, Fisheries & ARD, Housing & Urban Development, Forest & Environment, ST & SC Development and Minorities & Backward Classes Welfare and Energy Departments.

It is proposed to prepare Outcome Budget for 28 major spending Departments of Social and Economic service sector for the Financial Year 2018-19. The outcome budget document will also contain the Medium Term Expenditure Framework (MTEF), which will contain 3 year rolling target. These Departments are required to prepare a statement in **Annexure-XXXII** relating to the scheme-wise outlays and link it to intermediate/ final outputs and outcomes in terms of measurable and verifiable indicators /parameters. The Departments will be provided support from the consultants of Project Performance and Outcome Monitoring Unit (PPOMU) set up under Finance Department, so that the quality of the Outcome Budget Document would be enhanced. The guideline for preparation of Outcome Budget Document for 2018-19 would be brought out separately.

20. Supplement to the budget documents for local bodies:

Para-10.161 & 10.162 of the recommendations of the 13th Finance Commission with reference to para-10.110 envisages the State Government to put in place a supplement to the budget documents for local bodies (separately for PRIs and ULBs) furnishing the details of transfers for all categories of ULBs and all tiers of PRIs, from major head to object head, which have been depicted in the main budget under the minor heads 191, 192 and 193; and 196, 197 and 198 respectively. This supplement could also incorporate details of funds transferred directly to the local bodies outside the State Government's budget. The State has been preparing these documents for last 6 years and would continue the practice for the year 2018-19 as a measure of fiscal transparency in respect of funds transferred to the third tier of Government. The supplement should aim to provide details of spatial distribution of transfers at least upto district level. The Panchayatiraj Department is required to prepare the supplement in respect of the PRIs and the H&UD Department need to prepare the same for the ULBs for the financial year 2018-19 observing 13th Finance Commission guidelines.

21. Process for Submission of Budget Proposal

For preparation of Annual Budget, 2018-19, proposals from DDO level to Controlling Officers and from Controlling Officers to Administrative Departments would be submitted in IFMS platform. Accordingly, the proposals for Annual Budget, 2018-19 are to be submitted as per the following process:

(i) The Administrative Expenditure and Disaster Response Funds (in case of Demand 42) and Transfers from State (in case of Demand – 13 & 17) part of the budget proposal is to be submitted by Drawing & Disbursing Officer (DDO) through IFMS to the concerned Controlling Officer(s). The Controlling Officers are required to submit the consolidated proposals of all DDOs under their control to the Administrative Department using IFMS platform. Necessary mapping for Drawing & Disbursing Officers (DDOs) to Controlling Officer to Administrative Department using IFMS has been done in the budget preparation module of IFMS. The consolidated proposal of all Controlling Officers of an Administrative Department will be transferred from IFMS to the "Online Budget Compilation System" seamlessly through web service. The Administrative Departments after scrutiny of the consolidated proposal will submit the same to Finance Department using Online Budget Compilation System in Secretariat LAN. All the Annexures may be prepared in the IFMS by choosing the appropriate Annexure format.

(iii) Similarly, Programme Expenditure proposals for the Revised Estimates, 2017-18 and Budget Estimates, 2018-19 shall also be initiated in the budget preparation module of IFMS. The Controlling Officers are required to submit the proposal to the Administrative Department using IFMS platform. The Controlling Officer shall enter their programme expenditure proposals using the chart of account. The existing charts of account/ schemes are linked to the respective heads of development/ resource head. In case of entering new schemes/ chart of account, the Controlling Officers are required

to link it to the appropriate heads of development/ resource head by selecting from the list. The proposals submitted by the Controlling Officers are to be scrutinized by the concerned Administrative Department and the consolidated proposal is to be submitted by the Administrative Department. **The consolidated proposal of all Controlling Officers of an Administrative Department will be transferred from IFMS to the “Online Budget Compilation System” (BETA) seamlessly through web service.** The heads of development-wise proposal would be available to the Planning and Convergence Department in BETA in the URL <http://onlinebudget.gov.in/BETA/>. Planning & Convergence Department shall allocate ceiling online as per heads of development. The Administrative Departments shall distribute the ceiling online among the development sector schemes which shall be approved by Planning and Convergence Department online. The Administrative Departments would be required to submit the Programme Expenditure proposals in charts of account to Finance Department using Online Budget Compilation System in Secretariat LAN using URL <http://onlinebudget.gov.in/BETA/>. The Programme Expenditure proposals are also required to be submitted only online.

22. 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 required information online in annexures to Finance Department latest by **05.12.2017**. **Similarly, the Programme Expenditure proposals for Budget Estimates for 2018-19 shall be submitted to Planning and Convergence Department online by 05.12.2017.** Planning & Convergence and Finance Department will communicate the programmes for pre-budget scrutiny meeting. **The Administrative Departments are accordingly required to work out detailed timeline for collecting the Budget proposal from the DDO level and Controlling Officer level in IFMS platform.** It should be noted that the estimates received after the due date will not be considered and will be finalized on the basis of the information available in Finance Department. Any shortfall in the provision or omission in the budget will be the responsibility of the Department concerned.

Enclosures: List along with proforma.

Yours faithfully




Principal Secretary to Government

Memo No. 32340 /F Date 07/11/2017

Copy forwarded to Financial Advisors/Assistant 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, IC, II, III, IV, V, VI, XIV, XXIX, XXVII, XXVIII, XXIXA, XXX
C & I Branch	-	Annexure - IA, IB, IC, IV, V & XXVII
Budget- IV Branch	-	Annexure-VI
Budget- III Branch	-	Annexure – IA, IB, IV, V & XXVI
Budget-V Branch	-	Annexure – VIII, IX & XII
Programme Finance Branch	-	Annexure – XXIII, XVIII, XIX
RIDF Branch	-	Annexure – XVII
EAP Branch	-	Annexure – XXVI
S.S.-I Branch	-	Annexure – IX(A), IX(B)
Budget-II Branch/ W&CD Department		Annexure-XXXI


Deputy Secretary to Government

Memo No. 32341 /F Date 07/11/2017

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


Deputy Secretary to Government

Memo No. 32342 /F Date 07/11/2017

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 December, 2017, 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.


Deputy Secretary to Government

(P.T.O)

Memo No. 32343 /F Date 07/11/2017

Copy forwarded to Private Secretary to Hon'ble Minister, Finance/Chief Secretary/ A.C.S. to Chief Minister/ Development Commissioner-Cum-A.C.S. for kind information of Hon'ble Minister, Finance/Chief Secretary/ A.C.S. to Chief Minister/ Development Commissioner-Cum-A.C.S.

D.W.
07/11/2017
Deputy Secretary to Government

Memo No. 32344 /F Date 07/11/2017

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

D.W.
07/11/2017
Deputy Secretary to Government

Memo No. 32345 /F Date 07/11/2017

Copy forwarded to the Head, State Portal with request to upload the circular in the website of Finance Department at <http://finance.odisha.gov.in/>.

D.W.
07/11/2017
Deputy Secretary to Government

Memo No. 32346 /F Date 07/11/2017

Copy forwarded to the Facebook/ Twitter Cell (fd.odisha@gmail.com) for uploading in Facebook/ Twitter account of Finance Department.

D.W.
07/11/2017
Deputy Secretary to Government

**LIST OF PROFORMA FOR PREPARATION OF
REVISED ESTIMATE FOR 2017-18 AND BUDGET ESTIMATE FOR 2018-19**

Sl. No.	Annexure No.	Description of the Annexure
(1)	(2)	(3)
1.	Annexure-I (See para -6.1 & 6.2)	Revised Estimate and Budget Estimate for Collection of Revenue
2.	Annexure-I A (See para -6.1)	Revised Estimate and Budget Estimate for Loans Recovery
3.	Annexure-I B (See para -6.2)	Details of Budget Estimate for Loans Recovery for 2017-18
4.	Annexure-I C (See para -6.2)	Details of Budget Estimate for Guarantee Fees and Devidends for 2017-18
5.	Annexure-II (See para -6.3)	Tax Revenues Raised but not Realised
6.	Annexure-III (See para -6.3 & 14)	Arrears of Non-Tax Revenue
7.	Annexure-IV (See para -6.2)	Estimates of Loan Repayment/ Interest Payment by PSUs/ ULBs etc.
8.	Annexure-V (See para -6.2)	Revenue Receipts-Dividends
9.	Annexure-VI (See para -8.1)	Employees Sanction of Strength
10.	Annexure-VII (See para -8.1)	Particulars of Sanctioned posts / vacant posts /posts abolished/ men in position
11.	Annexure-VIII (See para -8.1)	Department wise information on contractual employees as on 1.3.12
12.	Annexure-IX (See para -8.3)	Estimates of Grants-in-aid
13.	Annexure-IXA (See para -8.3)	Particulars of staff strength, men in position and posts abolished in respect of aided private Schools / Colleges under Non-Plan/ State Plan/ C.P./C.S.P. (For S & M Education Deptt. and Higher Education Department)
14.	Annexure-IXB (See para -8.3)	Information on Teaching and Non-Teaching posts, vacant posts, vacant posts abolished, men in position etc. under Grant-in-aid fold.
15.	Annexure-X (See para -8.4)	Information on Work-charged, NMR, DLR
16.	Annexure-XI (See para -8.5)	Unspent balance of Grant/ Loan
17.	Annexure-XII (See para -8.5)	Position of Vehicles
18.	Annexure-XIII (See para -8.5)	Minor Works Grant (Non-Plan)
19.	Annexure-XIV (See para -8.5)	Expenditure on Wages and Work-charged establishment (Non-Plan) under M/R Grant in Engineering Departments
20.	Annexure-XV (See para -8.5)	Proforma showing maintenance of Capital Assets
21.	Annexure-XVI (See para -9)	New Works
22.	Annexure-XVII (See para -6.2 & 9)	Information on Externally Aided Projects

Sl. No.	Annexure No.	Description of the Annexure
(1)	(2)	(3)
23.	Annexure-XVIII (See para -6.2 & 9)	Information on RIDF Projects
24.	Annexure-XIX (See para -13)	Particulars of Central Assistance Received
25.	Annexure-XIX-A (See para -9)	Proposal for provision of funds under CSS
26.	Annexure-XX (See para -14)	List of Incomplete Projects/ Works
27.	Annexure-XXI (See para -14)	Details of Subsidies given
28.	Annexure-XXII (See para -14)	Details of Grant-in-Aid Provided in Budget
29.	Annexure-XXII(A) (See para -8.6)	Loans and Advances to Government Servants
30.	Annexure-XXIII (See para -14)	Tax concession & Exemption
31.	Annexure-XXIV (See para -14)	Proforma for Prioritisation of Projects for Zero Based Investment
32.	Annexure-XXV (See para -14)	Government guarantee provided
33.	Annexure-XXVI (See para -14)	Statement showing details of transfer of funds to Local Bodies
34.	Annexure-XXVII (See para -15)	Statement on committed liabilities of the State in future
35.	Annexure-XXVIII (See para -15)	Statement on implications of major policy decisions during the year and proposed in the budget for the future cash flows
36.	Annexure-XXIX (See para -15)	Statement on maintenance expenditure of the State in future
37.	Annexure-XXIX(A) (See para -15)	Liability on Annuity Projects
38.	Annexure-XXX (See para -18)	Medium Term Expenditure Framework
39.	Annexure-XXXI (See para -17)	Proforma for Gender Based Budgeting
40.	Annexure-XXXII (See para -19)	Proforma for outcome Budget

ANNEXURE-I A

(See para - 6.1)

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 1.4.2016	Recovery fell due during 2016-17	Total recovery due in 2016-17 (2+3)	Recovery made during 2016-17	Outstan- ding as on 1.4.2017 (4-5)	Recovery fell due/likely to fall due during 2017-18	Total amount due for recovery during 2017-18 (6+7)	Recovery made till end of October, 2017	Revised estimates for recovery during 2017-18 including col.9	Budget Estimates for 2018-19
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)

ANNEXURE-I B

(See para - 6.2)

DETAILS OF BUDGET ESTIMATE FOR LOANS RECOVERY FOR 2018-19**(SEPARATE STATEMENT FOR EACH MINOR HEAD)****(RS IN TRS)**

Head of Accounts detailed head- wise	Total recovery due in 2017-18	Recovery to be made during 2017-18	Likely to be outstanding as on 1.4.2018 (2-3)	Recovery fell due/likely to fall due as current demand during 2018-19	Total amount due for recovery during 2018-19 (Budget Estimate for 2018-19)		Total (6+7)
					Out of Arrear	Out of Current Demand	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

ANNEXURE - IC

(See para - 6.2)

DETAILS OF BUDGET ESTIMATES FOR GUARANTEE FEES AND DEVIDENDS FOR 2018-19

(Rs in Trs.)						
Name of the Organisation / PSU	Arrear as on 01.04.2017		2017-18 (RE)		2018-19 (BE)	
	Guarantee Fees	Devidends Receivable	Guarantee Fees	Devidends Receivable	Guarantee Fees	Devidends Receivable
(1)	(2)	(3)	(4)	(5)	(6)	(7)

ANNEXURE-II

(See para - 6.3)

**TAX REVENUES RAISED BUT NOT REALISED
(Principal Taxes)**

(As at the end of the Year 2016-17)

(Rs. In Crore)

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

Collection made upto October, 2017 out of Col.-7	Collection likely to be made out of Col.8 during November, 2017 to March, 2018	Collection made out of Col.12 upto October, 2017	Collection likely to be made out of Col.12 during November, 2017 to March, 2018	Anticipated Arrear Collection during 2017-18	Amount likely to remain outstanding as on 31.03.2018	Expected collection of arrears in 2018-19 out of Col.19
14	15	16	17	18	19	20

ANNEXURE-III

(See para - 6.3 & 14)

ARREARS OF NON-TAX REVENUE**(As at the end of the year 2016-17)**

Demand No.

(Rs. In Crore)

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

Collection made upto October, 2017 out of Col.7	Collection likely to be made during November, 2017 to March, 2018 out of Col.7	Anticipated Arrear collection during 2017-18	Amount likely to remain outstanding as on 31.03.2018
(8)	(9)	(10) (8+9)	(11) (10-7)

Annexure-IV

(See para - 6.2)

**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 31.03.2017-

1. Govt. loans outstanding as on 31.3.2017 - Principal
2. Defaults in respect of dues up to 31.3.2017 if any - Interest
3. Recoveries during 2017-18 (upto October, 2017) -
 - (a) Current dues
 - (b) Defaulted dues

4. Estimates	Interest			Principal		
	BE 2017-18	RE 2017-18	BE 2018-19	BE 2017-18	RE 2017-18	BE 2018-19

Signature
Designation
Date:

Annexure-V

(See para - 6.2)

REVENUE RECEIPTS - DIVIDENDS

Department -
 Name of the PSU -
ESTIMATES -

(Rs. in TRs.)

2017-18 Budget -----

2017-18 Revised -----

2018-19 Budget -----

Actuals			Profit after Tax		Total Equity as on 31.03.2017	Equity holding of GoO as on 31.03.2017	2017-18		2018-19
2014-15	2015-16	2016-17	2015-16	2016-17			BE	RE	BE

Signature

Designation

Date:

ANNEXURE –VII

(See para - 8.1)

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

	Sanctioned posts as on 1.3.2017					Vacant posts as on 01.03.2017				
	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)
Admin. Expr.										
Prog. Expr.										
Disaster Response Fund										
Transfers from State										
Total:-										

Vacancy anticipated from 1.3.2017 to 28.02.2018					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 28.02.2018 for whom budget provision proposed in 2018-19

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

ANNEXURE-VIII

(See para - 8.1)

DEPARTMENT-WISE INFORMATION ON CONTRACTUAL EMPLOYEES AS ON 01.03.2017

NAME OF THE DEPARTMENT _____

(Rs. In Trs.)

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

ANNEXURE –IX

(See para - 8.3)

**ESTIMATES OF GRANTS-IN-AID
(AE, PE, DRF, TFS SEPARATELY)****(Rs. in Trs.)**

Scale of Pay	Total sanctioned and approved strength	No. of Vacancies as on 1.3.2017	Sharing pattern by State Govt.	RE for 2017-18	Estimate of current salary for 2018-19						Arrears salary if any; give the particulars	Additionality on account of RACP	Total estimates for 2018-19 (11+12)
					Pay	DA @12%	HRA	RCM	OA	Total (6 to 10)			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)

(a) Teaching posts

(b) Non-Teaching posts

(c) Total (a+b)

1. For salaries drawn under direct payment system information in respect of Colleges, Secondary Schools and Primary Schools be compiled and furnished in separate statements. The information for Secondary Schools and Primary Schools be furnished in separate statements for each Inspector of Schools and each District Inspector of Schools.

2. In regard to grant-in-aid to meet the share up to a particular limit similar information may be furnished separately for Colleges and Schools in separate Statements.

3. The H & U.D. Department need furnish similar information in respect each U.L.Bs provided with grants-in-aid upto a specified percentage of pay and Dearness Allowance.

4. Panchayati Raj Department shall furnish in respect of the posts for which Govt. provides Grants-in-aid.

5. Agriculture Deptt./Industry Deptt./H & FW Deptt. and other Departments providing Grants-in-aid for salary are also to furnish.

ANNEXURE-IX B

(See para - 8.3)

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 Administrative Expr.and Programme Expr.)

(RS. IN TRS)

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

Vacant posts if any receiving GIA as on 01.03.2017			Vacant posts abolished by 30.10.2017			Men in position as on 01.11.2017			Vacant Posts anticipated to be abolished as on 28.02.2018		
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 28.02.2018 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)	(29)

ANNEXURE – X

(See para - 8.4)

1. Information on Work-charged, NMR, DLR

Category of Employee	Scale of Pay in case of regular appointment	Consolidated remuneration on adhoc appointment	Sanctioned Strength	No. of Employee in position as on 01.03.17	Post abolished after 01.03.17	New addition after 01.03.17	Present Strength (5 – 6 +7)	Budget Provision for salary/wages during 2017-18 (Head of account wise)	Budget Provision proposed for 2018-19(Head of account wise)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)

(i) Work – Charged**(ii) N.M.R.****(iii) D.L.R**

Annexure - XI

(See para - 8.5)

Unspent Balance of Grant/ Loan Sanctioned in 2016-17

Name of the Department

(Rs. in TRs.)

Sl. No.	Name of the Organisation	Amount of Loan/Grant sanctioned in 2016-17	Amount Utilised till 30.10.2017	Amount for which U.C. Submitted till 30.10.2017	Balance to be Submitted
(1)	(2)	(3)	(4)	(5)	(6)

ANNEXURE – XII

(See para - 8.5)

(POSITION OF VEHICLES)

Category of Vehicles	No. of Vehicles in Administrative Expr.	No. of Vehicles in the Programme Expr.				Total both Administrative Expr. and Programme Expr. (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 Sector Schemes	Central Sector Schemes	Centrally Sponsored Schemes	Total (2 to 5)								
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)

ANNEXURE – XIV

(See para - 8.5)

Expenditure on Wages and Work-Charged Establishment (Administrative Expr.) under M/R Grant in Engineering Departments

Designation of Controlling Officer :-

(Rs. IN TRS)

Major Head	Minor Head	No of Posts existing during 2016-17	No.of posts existing during 2017-18 (designation-wise)	No posts to be taken in 2018-19	Scale of Pay	Total Pay of the holder of the posts as due and drawn for July 2017		Total Pay as estimated to be due for 2017-18 (R.E.)	Total pay estimated to be due for 2018-19
						Pay	D.A.		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)

Wages –**(Designation-wise)****Work Charged Estt.****(Designation-wise)**

NMR/Job Contract etc.

ANNEXURE - XV

(See para - 8.5)

Proforma showing Maintenance of Capital Assets under Administrative Expr.

Designation of Controlling Officer :-**(RS. IN TRS)**

Major Head	Minor Head	Actual expenditure during 2015-16	Actual expenditure during 2016-17	Budget provision for 2017-18	Revised Budget for 2017-18	Budget provision required for 2018-19
(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 Administrative Expr. discussion.

ANNEXURE -XVI

(See para - 9)

NEW WORKS**(State Sector Schemes/Central Sector Schemes/Centrally Sponsored Schemes separately)**

(Rs. in Trs)

Name of Works proposed to be taken up during 2018-19	Estimated Amount with No. and date of Administrative Approval, if issued.	Source of funding	Amount of funding arrangement committed during 2017-18.	Amount proposed for 2018-19
(1)	(2)	(3)	(4)	(5)

Annexure-XVII

(See para - 6.2 & 9)

INFORMATION ON EXTERNALLY AIDED PROJECTS (EAPs)

Name of the Department

A) On Going Projects

(Rs. in Crore)

Sl. No.	Name of the Project	Details of Budget Estimate for Loans Recovery for 2017-18	Project Cost	Expr. Incurred upto 31/03/2017	Budget Provision 2017-18	Expr. Incurred during 2017-18 upto 30/10/2017	Anticipated Expr. during 2017-18 (by 31/03/2018)	Addl. Requirement for 2017-18	Anticipated Budget Provision for 2018-19
(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 2017-18	Expr. Incurred during 2017-18 (by30/10/2017)	Addl. Requirement if any for 2017-18	Anticipated Budget Provision for 2018-19
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1.										
2.										
3.										
4.										
5.										
6.										
7.										
8.										
9.										
10.										
Total										

Annexure -XVIII

(See para - 6.2 & 9)

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 2017-18	Budget Provision for 2017-18	Expr. Incurred during 2017-18 upto 30.10.2017	Anticipated Expr. During 01.11.2017 to 31.03.2018	Additional Requirement for 2017-18	Anticipated Budget Provision for 2018-19
(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 31.03.2017	On going Projects (Col.2- Col.3)	Projects completed by 30.10.2017	Projects to be completed by 31.03.2018	Projects to be completed in 2018-19 [Col.4-(Col.5 + Col.6)]	Ramarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

VI

VII

VIII

IX

X

XI

XII

XIII

TOTAL

ANNEXURE - XIX

(See para - 13)

PARTICULARS OF CENTRAL ASSISTANCE RECEIVED AND PROVISION REQUIRED UNDER CENTRAL SECTOR SCHEMES/CENTRALLY SPONSORED SCHEMES**(Rs. in Crores)**

Name of the Scheme	Unspent C.A. as on 1.4.2016 including amount in Civil Deposit	C.A. Received during 2016-17	Expenditure incurred during 2016-17			Total Amount of UC furnished including arrear during 2016-17	UC to be submitted to GOI as on 31.3.2017 (6-7)	unspent as on 1.4.2017 including amount in Civil Deposit (2+3)-6	C.A. available for expenditure			Amount of U.C. furnished from 01.04.17 to 30.10.17 against Col.10	Balance U.C. pending as on 01.11.17 against Col.10 (10-13)	Reasons for non-submission of U.C. in full against Col.14	Expenditure incurred against Col.11	U.C. furnished upto 30.10.17 against Col.16	U.C. pending as on 01.11.17 against Col.16 (16-17)	Total U.C. pending as on 01.11.17 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 2016-17	Current for 2017-18 (i.e. CA received from 01.04.17 to 30.10.17)	Total							
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)

Annexure-XIX-A

(See para - 9)

Proposal for provision of fund under Centrally Sponsored Schemes (CSS)

(Rs. in crore)

Sl. No.	Scheme	Name of the Deptt. of State Govt.	2017-18 (BE)			2017-18 (RE)			2018-19 (BE)		
			Central Share	State Share	Total	Central Share	State Share	Total	Central Share	State Share	Total
52	Multi Sectoral Development Programme for minorities										
53	Scheme for the Development of Scheduled Caste										
54	Scheme for Development of OBC and Denotified and Semi Nomadic Tribes										
55	Scheme for the development of Economically Backward Classes (EBCs)										
56	Umbrella Scheme for Education of ST Students										
57	Pradhan Mnatri Adarsha Gram Yojana										
58	Infrastructure Development for destinations and Circuits										
59	AIBP										
60	Setting up State Resource Centre for Women under National Mission for Empowerment of Women										
61	ICDS										
62	Integrated Child Protection Scheme (ICPS)										
63	Rajib Gandhi Scheme for Empowerment of Adolescent Girls (RGSEAG)										
64	NSAP										

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

Annexure -XXI

(See para - 14)

Details of Subsidies given in the Budget

Name of the Deptt.

(Rs. in TRs.)

Sl. No.	Nomenclature of the Subsidy	Whether for Administrative Expr./ Programme Expr./ Disaster Response Fund/Transfers from State	Purpose for which given	Beneficiary	Amount provided in 2016-17 (Actual)	Amount provided in 2017-18 (B.E.)	Amount Proposed in 2018-19
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

Annexure -XXII

(See para - 14)

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 Administrative Expr./ Programme Expr./ Disaster Response Fund/Transfers from State	Nature of Grant		Purpose for which GIA is given	Amount provided in 2016-17	Amount provided in 2017-18	Status of U.C.	Provision proposed in BE 2018-19
			Recurring	Non-Recurring					
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)

Annexure - XXIII

(See para - 14)

Tax Concession and Exemption

(Rs.in Crore)

Sl. No.	Details of exemption/ Concession	Revenue Forgone		
		2016-17 (Actual)	2017-18 (Estimates)	2018-19 (Estimates)
(1)	(2)	(3)	(4)	(5)

Annexure -XXIV

(See para - 14)

**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 31.3.2016	Total Exp. incurred during 2016-17	Total Exp. Expected to be incurred during 2017-18	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 2018-19	Prioritising SI.No.	Reasons if any for not providing full fund as per commitment	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)

(A) Projects costing Rs.1.00 crore and above

(B) Projects costing Rs.4.00 crore and above

ANNEXURE - XXV

(See para - 14)

GOVERNMENT GUARANTEE PROVIDED DURING THE YEAR 2014-15 TO 2016-17

(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)

2014-2015

1

2

TOTAL**2015-2016**

1

2

TOTAL**2016-2017**

1

2

TOTAL

Annexure-XXVI

(See para - 14)

Statement showing details of transfer of funds to Local Bodies Panchayat/ Panchayat Samiti/ Zilla Parisad/ NAC/ Municipality/ Municipal Corporation under Programme Expr./Administrative Expr.

Head of Account :

Sl. No.	Name of the Scheme/ Function	Level of Local Body	Actual 2016-17	Revised Estimates 2017-18	Budget Estimates 2018-19
(1)	(2)	(3)	(4)	(5)	(6)

ANNEXURE- XXVII

(See para - 15)

STATEMENT ON COMMITTED LIABILITIES OF THE STATE IN FUTURE

(As on 31.03.2018)

(Rs. in Crore)

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

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

ANNEXURE -XXVIII

(See para - 15)

**STATEMENT ON IMPLICATIONS OF MAJOR POLICY DECISIONS DURING
THE YEAR ON NEW SCHEMES PROPOSED IN THE BUDGET FOR THE FUTURE CASH FLOWS**

(As on 31.03.2018)

(Rs. in Crore)

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

ANNEXURE -XXIX (A)

(See para - 15)

LIABILITY ON ANNUITY PROJECTS

Sl. No.	Department	Name of the project	Value of Project	Total Annuity Committed	Term in Years			Annuity Payment (Per Year)
					From	To	No. of Years	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
TOTAL								

ANNEXURE -XXX

(See para - 18)

MEDIUM TERM EXPENDITURE FRAMEWORK

(Rs. in Crore)

Major Items of Expenditure	2016-17 Actuals	2017-18 RE	2018-19 BE	2019-20 Proj	2020-21 Proj
01. Salary					
02. Pension					
03. Interest Payment					
04. Subsidy					
05. Grants					
06. Social Sector Spending					
a. Education					
b. Health & Family Welfare					
c. Social Security Pension					
d. Women & Child Development					
e. ST/SC/ OBC Development					
07. Economic Sector Spending					
a. Agriculture & Allied Sector					
b. Industries					
c. Energy					
d. Transport					
e. Rural Development					
f. Urban Development					
g. Information Technology					
08. Grants for Creation of Capital Assets					
09. Total Capital Expenditure					

Annexure-XXXI

(See para - 17)

PROFORMA FOR GENDER BASED BUDGETING

Part - A - 100% Women Specific Programmes

Demand No/ Name of the Deptt.	Name of the Scheme	Budget Estimate for 2017-18			Revised Estimate for 2017-18			Budget Estimate for 2018-19		
		Programme	Administrative	Total	Programme	Administrative	Total	Programme	Administrative	Total
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)

Part - B - More than 30% Women Specific Programmes

Demand No/ Name of the Deptt.	Name of the Scheme	Budget Estimate for 2017-18			Revised Estimate for 2017-18			Budget Estimate for 2018-19		
		Programme Expr.	Administrative Expr.	Total	Programme Expr.	Administrative Expr.	Total	Programme Expr.	Administrative Expr.	Total
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)

Annexure-XXXII

(See para - 19)

PROFORMA FOR OUTCOME BUDGET

Sl. No	Name of the Schemes/ Progs	Financial Outlay(Rs.inLakhs)			Purpose of Outlay as Stated in	Broad objective	Quantifiable/ Deliverable Physical	Project Outcome	Processes/ Timelines	Remarks/ Risk Factors
		Salary	Non-Salary	Total						