

Government of Odisha
Finance Department

Letter No. 33233 /F, Date 1st November, 2013
FIN-BUD1-BT-0007-2013

From

Sri U.N. Behera, I.A.S.
Additional Chief Secretary to Government

To

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

Sub: Preparation of Revised Estimate for 2013-14 & Budget Estimate for 2014-15.

Sir/Madam,

I am directed to say that the process of formulation of Revised Estimate for 2013-14 and Budget Estimate for 2014-15 shall have to be initiated and completed in time so as to enable Finance Department to present the budget in the Odisha Legislative Assembly at the appropriate time. In this connection, attention of all Departments/ Heads of Department/ Controlling Officers is invited to the general instructions contained in Chapter- III of Odisha Budget Manual for formulation of Budget Estimates. The following supplementary instructions may be taken into consideration while framing the Revised Estimate for the current year 2013-14 and Budget Estimate for the financial year 2014-15.

2. The Odisha Fiscal Responsibility & Budget management Act, 2005 prescribes generation of revenue balance and containment the Fiscal deficit within 3% of GSDP by 2011-12 and to maintain the same in subsequent years. Further, the Debt/GSDP ratio is also to be kept within the 13th Finance Commission recommended level. These conditions necessitate rationalization and prioritization of revenue expenditure.

3. Further, State Government on their own are implementing several schemes for the benefit of the common man. Biju KBK Yojana, Gopabandhu Grameen Yojana, Biju Gramjyoti Yojana, Biju Saharanchal Bidyutikaran Yojna, Mo Kudia Yojana, Madhubabu Pension Yojana, MAMATA, Construction of Check Dams in water deficit areas and distribution of subsidized rice to BPL families are a few instances of such schemes. A number of new and innovative schemes have also been introduced during the current financial year. All these State Sector Schemes require large financial resources comitment. Besides, in order to achieve Revenue balance during 2014-15, unproductive revenue expenditure has to be curtailed. Keeping all these in view, utmost care is to be taken while preparing the RE for 2013-14 and BE for 2014-15.

4. Receipts for 2013-14 (RE) & 2014-15(BE)

a) RE of Receipts, 2013-14:

(i) Pre-actuals of the State's revenue receipts for the year 2012-13 have been made available to the State Government by the AG (A&E), Odisha. The Revised Estimates for 2013-14 are to be formulated on the basis of the previous year's actuals, current year's trend and any other specific factors, which may yield additional 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. The resource realization during the 1st half of current Financial Year is also not encouraging. Besides, the annual plan outlay of ₹21,500.00 crore has been approved by the Planning Commission for the year 2013-14. 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 1.04.2013, recovery fell due during 2013-14 etc. in respect of loans sanctioned by Government to PSUs, Cooperatives, Local Bodies and Govt. servants etc. should be furnished in proforma at **Annexure-I (A)**.

b) Budget Estimate of Receipts for 2014-15:

(i) The estimates of revenue and other dues to Govt. should be prepared taking into account the need to accelerate collection. While estimating revenue receipts for 2014-15, the factors indicated in para-4(a) (i) may also be taken into account. In no case, the estimates of revenue receipts for the year 2014-15 shall be less than 15% over the 2013-14(RE). Estimates of revenue receipts for 2014-15 should be shown in **Annexure-I**.

(ii) Revenue Estimates for 2014-15 should indicate anticipated receipts from additional resource mobilization measures implemented or likely to be implemented during 2014-15.

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

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

(v) Details of budget estimate for loans recovery for 2014-15 should be indicated separately in **Annexure-I (B)**.

(vi) Item-wise sources of revenue receipts under Heads "Other Receipts" and "Miscellaneous" should be indicated in the estimate.

(vii) A list of organizations from which guarantee fees and dividends are due, should be furnished in a separate statement indicating the arrears as on 01.04.2013 and the current demand.

5. Special statement on collection of Arrear Revenue

(i) Collection of arrears up to September, 2013 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 01.04.2014 and the expected receipt therefrom during 2013-14 should be separately shown with justification. In the meanwhile, report of the C&AG, India on revenue receipts for the year ending 31.03.2012 has been laid in the OLA on 29.03.2013. The report 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 arrear along with 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 2011-12 to be attached to **Annexure-II & III** (Tax & Non Tax Revenue).

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

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

6. Priority areas for augmentation of revenue while preparing Revised Estimate for 2013-14 and Budget Estimate for 2014-15

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

- (i) Revenue likely to accrue on compliance of observations of C&AG in their Report for 2011-12 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. Revised Estimate of Expenditure for 2013-14

Revised Estimate should be arrived at by adding to the actuals of first six months, the requirements of the next six months, which should be made on an appropriate calculation, such as the actuals of the corresponding six months of the previous year, with due allowance for the special features that prevailed during that period and those that are anticipated in the current year. Further, the Revised Estimate for the current year are prima facie the best indicator as to what the Budget Estimates for the coming year should be. It may be noted that mere inclusion of increased provision in the Revised Estimates carries with it no authority for incurring additional expenditure and does not dispense with the obligation on the part of the Department to obtain necessary supplementary grants or re-appropriation. Re-appropriations or supplementary grants will not, therefore, be sanctioned

unless separate proposals are received in the Finance Department. The recent circular on Supplementary statement of expenditure for 2013-14 issued vide Finance Department letter No. 28724/F dated 6.9.2013 may be referred to.

8. Budget Estimate for 2014-15 Expenditure – Broad Guidelines

Priority Areas

- (i) Achievement of higher capital outlay linked to increased rate of completion of ongoing investment projects.
- (ii) Adequate provision of funds for EAP, Central Plan, Centrally Sponsored Plan & other resource tied up schemes including the flagship programmes/ schemes like AIBP, SSA, JNNURM, Rural Health Mission, NREGS etc.
- (iii) For utilization of Central Assistance for education, health and other social sector schemes.
- (iv) In order to accommodate the salary provision in the Budget Estimate for 2014-15, it is necessary to know the particulars of staffing position. The required information should be furnished in **Annexure- VI & VII** indicating the sanctioned posts under Non Plan and Plan, the number of vacant posts, posts abolished and men in position. The details of contractual/regular posts created and permitted to be filled up including exempted posts like Doctor, Nurse, Pharmacist, MPHWH (Male/ Female) under H&FW Department and personnel in uniform under Home Department may be submitted in **Annexure-VIII** without which pre-budget scrutiny meeting shall not take place.

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

- (i) There shall be no salary provision against the vacant posts except in cases where Finance Department has explicitly allowed filling up of vacancies. The Budget Estimates should give due attention for improving the quality and delivery of service through regular maintenance of roads, providing schools, health care facilities including provision for essential items like rural health facilities etc. Due provision shall be made for newly recruited personnel in different sectors such as police, health, education etc.
- (ii) Due provision shall be made for the NMR/Work charged/ J.C. employees, who have in the meantime been regularized. Also provision shall be made for NMR employees who have been converted to work charged employees in Works, R.D., W.R. and H & UD Departments.
- (iii) The provision of DA shall be worked out depending on the quantum of (Pay + Grade Pay).
- (iv) The estimates of grant-in-aid salary should be accompanied by the information in **Annexure-IX**. School & Mass Education Department and Higher Education Department are to furnish separate information in **Annexure- IX (A) & IX (B)**.
- (v) Provision of DA @ 105% on (Basic pay + Grade Pay) should be provided for 2014-15. However, additional DA dose, if any, to be released during 2014-15, shall be worked out in Finance Department keeping in view the availability of resources.
- (vi) House Rent Allowance may be provided @ 15% of the (Basic Pay + Grade Pay) or the actual house rent being paid during 2011-12, whichever is less.

(vii) **Salary provision for additional appointments on consolidated/ contractual salary:** In certain cases, in lieu of abolition of posts, if fresh creation of posts at consolidated pay/ contractual, salary has been made with the concurrence of FD, consolidated pay requirement on such contract appointees should be separately worked out indicating the details of contractual posts sanctioned, the rate of consolidated pay and requirement for full financial year 2014-15. This should be shown separately as consolidated pay for contractual appointees.

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

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

10. 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 Estimate 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) Anticipated provision may be proposed in respect of new schemes only with the prior concurrence of FD in case of non plan and P&C Department in respect of Plan Schemes with necessary details of the sources of funding and objective of the scheme.

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

(v) Rule 59 of Budget Manual envisages that lump provision should not, as a rule be made in the Budget Estimate. 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 for those of the following year. Care must, however, be taken that no provision for increase in expenditure requiring specific sanction of the competent authority is included without such sanction and that in the case of a sanctioned scheme; provision is made for only so much of it as can actually be brought into effect in the budget year.

(vii) Estimate should be based on the actuals of the preceding years and also on the proposed Revised Estimate for 2013-14. The variations between 2013-14 BE, 2013-14 RE and 2014-15 BE should be properly explained. Reasons for such variation should be specified scheme-wise and only the bare minimum requirements should be provided. Keeping in view the instructions issued from time to time relating to measures to enforce economy in expenditure and the general need, particularly under Non Plan items, the estimates should be framed.

(viii) Estimates of committed expenditure, which has been provided for the first time as Non Plan in BE 2013-14 and thereafter proposed in the BE 2014-15 should be shown separately under the specific detailed head.

(ix) Unspent balances, as on 31st March, 2013 with grantee/ loanee bodies which receives more than ₹1.00 crore loans during 2012-13 (separate details of each body) should be furnished along with status of pending UCs in respect of grant-in-aid in **Annexure-XI**.

11. Guidelines for Specific Items

(i) IT Related Expenditure

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

(ii) Provision of Scholarships & Stipends

Full provision of stipends for SC/ST & Other Backward students and scholarship for eligible students in Schools and Colleges should be provided. This should be justified indicating expenditure incurred during 2012-13 and 2013-14 and likely level of expenditure during 2014-15. Details of students’ strength and the rate should be indicated and calculation sheet should be provided to justify the requirement proposed in view of surrender of such provision in the previous years. All the three related Departments namely, School & Mass Education Department, Higher Education Department and ST & SC Development and Minorities & Backward Classes Welfare Department should make necessary arrangement for direct transfer of the amount to the recipient’s account.

(iii) Professional and Consultancy Support to Departments

Support for Professional and Consultancy Services for implementation of Government Schemes and programmes including monitoring & evaluation shall be provided in the Budget for 2014-15. The Departments are required to come up with proposal with detail justification for lump sum support for Professional and Consultancy Services subject to maximum of ₹15.00 lakh.

(iv) Provision for RCM

The provision of RCM for 2014-15 should be taken at par with the provisions of 2013-14.

(v) Provision for Motor Vehicles

Provision under Motor Vehicle will be taken at an increased rate of 10% over the original Budget Estimate for 2013-14. The complete position of vehicles should be furnished in **Annexure-XII**. It should however be borne in mind that there will be no provision for new vehicles in the B.E. 2014-15. Purchase of new vehicles shall be governed by instructions issued by F.D. from time to time.

However, hiring of vehicles is encouraged for office use where ever necessary for discharging public services. The detailed guidelines for hiring of vehicles along with entitlements and rates is brought out in FD OM No-34085/F Dt.29.09.2012. Provision for hiring of vehicles may be proposed as per the above circular.

(vi) **LTC**

Provision for LTC for 2013-14 RE and 2014-15 BE shall be taken at par with the provisions of 2013-14.

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

Full provision may be made in respect of Govt. offices functioning in private buildings. Steps should be taken to shift Govt. office running in private building to Govt. accommodation.

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

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

(ix) **Provision for Water Charges**

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

(x) **Provision for Electricity**

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

- i. All Government Offices will not be required to make any payment towards Arrear Electricity Dues pertaining to the period upto 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 2012-13 and 2013-14 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 electricity requirement. It shall be the responsibility of the concerned ADs/ Controlling Officers to realistically project the requirement. Any delayed payment surcharge levy shall be the personal responsibility of the concerned Head of Office/ DDO.

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

(a) Provision should be made for maintenance and upkeep of capital assets consistent with the recommendations made by the 13th Finance Commission for the financial year 2014-15. In addition to ensuring adequacy of provision for maintenance of capital assets, Administrative Departments concerned are required to put in place appropriate institutional reforms for effective and productive utilization of the budgeted provision for Operations & Maintenance (O&M). Towards this end, the Departments concerned should endeavour to bring about **Annual Maintenance Plans (AMPs)** setting out, *inter alia*, the following:

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

(b) Such annual maintenance plans should be formulated by the Departments concerned (Works Department, R.D. Department, H & U.D. Department and Water Resources Department) and get the same vetted by the Finance Department preferably before the commencement of the financial year 2014-15. Departments can engage professionals for preparation of Annual Maintenance Plan (AMP) so that it is prepared before presentation of annual Budget.

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

12. Other Non Salary Items

Provision of telephone, TE and OC shall be provided at an increased rate of **5%** over the original budget provision of 2013-14.

13. State Plan, 2014-15

(a) The plan ceiling for various sectors of the State Plan, 2014-15 and the annual plan ceiling for 2014-15 will be communicated separately by P & C Department. On the basis of ceiling allowed by P & C Department, the schemes should be revised, firmed up and cleared through the pre-budget scrutiny meetings. The list of new works for the year 2014-15 may be furnished to the Finance Department in **Annexure-XVI**.

(b) In addition to these statements regarding BE, expenditure incurred, reimbursement claim filed, anticipated expenditure in 2013-14 and 2014-15 in respect of projects under EAP and RIDF shall be furnished to P & C Department for realistic assessment and provision of funds in **Annexure-XVII and XVIII**. Specific provision should be made for external assistance received/ to be received under the direct payment procedure for accounting adjustment of payment made directly to contractors/consultants by the Donor Agency. In case of pipeline projects, the status of preparatory action should be indicated. Earmarked resources such as NABARD Assistance under LTO, RIDF and other EAP allocations, should be proposed in correct proportion so that there would be no scope for diversion of tied up resources to finance the untied schemes.

(c) Departments executing public infrastructure projects (like irrigation, roads and bridges, water supply and power projects) may make appropriate provision for survey & investigation, preparation of project reports, land acquisition, forest, environment clearance and other regulatory clearances.

(d) To ensure preparation of plans/ programmes in time, Administrative Departments are to prioritize the programmes assuming 10% increase over allocation for 2013-14 pending communication of exact allocation by P & C Department.

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

(f) **Abstract and Detailed list of Plan Schemes shall no more form a part of the demand document. 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.**

14. Central Plan & Centrally Sponsored Plan Schemes

It is seen that there is huge pendency in submission of Utilization Certificate in respect of Central Assistance received under Central Plan and Centrally Sponsored Plan Schemes. Unless UC is submitted in time, it will not be possible to leverage higher Central Assistance in order to implement as well as complete various Central Plan & Centrally Sponsored Plan Schemes. The details of Central Assistance received, utilization certification submitted to Govt. of India etc. shall be worked out in **Annexure-XIX**. UC received for Central Assistance till the end of 2012-13 should be submitted by 31.12.2013, failing which no additional provision will be allowed. Administrative Departments shall make all out efforts to avail new CSP Schemes from different Ministries of Govt. of India. The Budget Estimate for CP & CSP Schemes is to be based on firm commitment of the concerned Administrative Ministries of Central Govt. for funding the scheme and funding pattern approved by the concerned Ministries.

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

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

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

- (ix) Statement on prioritizing allocation of funds under Zero Based Investment Review (As per Section 6(8) of the FRBM Act, 2005 (**Annexure-XXIV**).
- (x) Statement on institution-wise guarantees given (As per Section 6(9) of FRBM Act, 2005) (**Annexure-XXV**).

It is, therefore, urged upon that the Administrative Departments should furnish the required information in respect of statement (iii), (iv), (vi), (vii), (viii), (ix) & (x) above in the proforma indicating the steps taken in respect of above points by 05.01.2014. 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.

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

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

17. Medium Term Expenditure Framework:

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

18. Formats for preparing the Revised Estimate for 2013-14 and Budget Estimate for 2014-15:- proper accounting classification, schematic break up and account head-scheme mapping:

(i) The Administrative Departments and Controlling Officers are required to prepare the RE for 2013-14 and BE for 2014-15 as per the list of proforma enclosed. All the items of expenditure should be classified under detailed Head of Account provided by Finance Department below the approved major and minor heads contained in the list of major and minor heads published by the Controller General of Accounts. In absence of proper classification of receipt and expenditure, it will not be possible to accept the item of receipt or honour the claim for payment in Treasury under computerized Odisha Treasury Management System.

(ii) On receipt of sectoral outlay for State Plan, 2014-15 from the P & C Department, the Administrative Departments should work out the schematic break up. The state share of the Centrally Sponsored Plan Schemes/Central Plan Scheme Components, as the case may be, should be distinctly shown against each scheme in the schedule. The provision for CP/ CSP Schemes should be accurately made basing on the scheme guideline. The detailed accounting heads in respect of the provision proposed under each scheme should be indicated in the scheme schedule so as to enable Finance Department/ P&C Department and implementing Departments to map the account head and scheme link for tracking and monitoring of expenditure under plan schemes.

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

19. Initiatives on Gender Responsive Budgeting

(i) The State Govt. have started preparation of a special statement on gender budgeting depicting the magnitude of budget allocations for various schemes/programmes that are substantially benefiting women, along with budget documents for 2014-15. This is in line with the decision made by Govt. of India. It is to be noted that the initiative on Gender Responsive Budgeting aims at categorization of specific schemes/ programmes in the budget with a direct focus on women and girls, specific schemes/ programmes which are stated to have components on women and the exact budget shares of these components. Gender Responsive Budgeting is to analyze how effectively Govt. policies, programmes and budgetary allocations respond to the needs and concerns of the females.

(ii) Budget data have to be prepared in such a manner that gender focus of the allocations is clearly highlighted. All Administrative Departments/ Heads of Departments and Controlling Officers shall furnish information as in the format prescribed in **Annexure-XXXI**. Primarily, the entire provision for schemes classified for the welfare of women/girls shall be furnished in first part of the aforesaid Annexure. In the second part, the percentage of women/girls beneficiaries should be indicated - for example, percentage shares of stipend given to girl students for pre-matric studies.

20. Outcome Linked Budget

Outcome Budget was introduced for Works, Rural Development, Water Resources, Panchayati Raj, and Women & Child Development Departments for the financial year 2010-11. In 2011-12, Outcome Budget was introduced in 8 more Departments namely, School & Mass Education, Health & Family Welfare, Agriculture, Fisheries & ARD, Housing & Urban Development, Forest & Environment, ST & SC Development and Minorities & Backward Classes Welfare and Energy Departments. It is proposed to prepare Outcome Budget for these 13 Departments for the Financial Year 2013-14. These Departments are required to prepare a statement in **Annexure-XXXII** relating to the scheme-wise outlays under Non-Plan, State Plan, Central Plan & Centrally Sponsored Plan and link it to intermediate/ final outputs and outcomes in terms of measurable and verifiable indicators /parameters. For preparation of Outcome Budget Document, the Departments will be provided support from the consultants of Project Performance and Outcome Monitoring Unit (PPOMU) set up under Finance Department, so that the quality of the Outcome Budget Document would be enhanced. The Administrative Departments which are preparing the Result Framework Document (RFD) would also continue to prepare their Outcome Budget Document for 2014-15 for which separate guidelines will be issued.

21. 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 envisage that for the years 2011-12, 2012-13, 2013-14 and 2014-15, a State Government will be eligible to draw down its share of the general and special area performance grant for the Local Bodies only if it complies with nine conditions. One of the conditions is; the State Government must put in place **a supplement to the budget documents for local bodies (separately for PRIs and ULBs)** furnishing the details of plan and non-plan-wise classification of transfers separately for all categories of ULBs and all tiers of PRIs, from major head to object head, which have been depicted in the main budget under the minor heads 191, 192 and 193; and 196, 197 and 198 respectively. This supplement could also incorporate details of funds transferred directly to the local bodies outside the State Government's budget. The 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 2014-15 as was done for 2012-13 and 2013-14 observing 13th Finance Commission guidelines.

22. Process for Submission of Budget Proposal

The Administrative departments will be required to submit their Non-Plan proposal for the Revised Estimates, 2013-14 and Budget Estimates, 2014-15 only online. All the Annexures may be prepared in a single Excel file using required number of sheets and the same may be uploaded to the system.

Plan proposals for the Revised Estimates, 2013-14 and Budget Estimates, 2014-15 shall also be processed only online. The Administrative Departments shall first submit their Plan proposals as per heads of development to the Planning & Coordination Department online using Online Budget Compilation System. Planning & Coordination Department shall allocate ceiling online as per heads of development. The Administrative Departments shall distribute the ceiling online among the development sector schemes which shall be approved by Planning & Coordination Department online. After that the Administrative Departments will submit the Plan proposals to Finance Department online as per budgetary heads within the ceiling of Planning & Coordination Department. Proposals in file need not be submitted.

23. Time Schedule


A lot of information is to be collected and compiled before the budget is placed before OLA along with documents placed under FRBM Act, 2005 and rules there under. Hence, budget documents are to be prepared in a tight time schedule. Therefore, all Departments and Controlling Officers are required to submit the required information online in annexures to Finance Department latest by **05.12.2013**. **Similarly, the Plan proposals for** budget estimate for 2014-15 shall be submitted to P&C Department online by **05.12.2013**. Planning & Coordination and Finance Department will communicate the programmes for pre-budget scrutiny meeting under Plan & Non Plan Scheme respectively.

It should be noted that the estimates received after the due date will not be considered and will be finalized on the basis of the information available in Finance Department. Any shortfall in the provision or omission in the budget will be the responsibility of the Department concerned.

Last but not the least, due attention should be given while filling up Annexures in the prescribed proforma. Any incomplete/haphazard information will lead to shortfall/omission in the Budget Estimate/Revised Estimate for which the concerned Departmental Authorities will be held responsible.

The soft copy of the circular is available at the website of Finance Department i.e. www.odisha.gov.in/finance.

Enclosures: List along with proforma.

Yours faithfully

1/11/2013
Additional Chief Secretary to Government

Memo No. 33234 /F, Date 1st November, 2013

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

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


Deputy Secretary to Govt

Memo No. 33235 /F, Date 1st November, 2013

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


Deputy Secretary to Govt

Memo No. 33236 /F, Date 1st November, 2013

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


Deputy Secretary to Govt

Memo No. 33237 /F, Date 1st November, 2013

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


Deputy Secretary to Govt

Memo No. 33238 /F, Date 1st November, 2013

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


Deputy Secretary to Govt

Memo No. 33239 /F, Date 1st November, 2013

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


Deputy Secretary to Govt

**LIST OF PROFORMA FOR PREPARATION OF REVISED ESTIMATE FOR 2013-14 AND
BUDGET ESTIMATE FOR 2014-15**

Sl. No.	Annexure No.	Description of the Annexure
1	2	3
1.	Annexure-I	Revised Estimate and Budget Estimate for Collection of Revenue
2.	Annexure-I A	Revised Estimate and Budget Estimate for Loans Recovery
3.	Annexure-I B	Details of Budget Estimate for Loans Recovery for 2014-15
4.	Annexure-II	Tax Revenues Raised but not Realised
5.	Annexure-III	Arrears of Non-Tax Revenue
6.	Annexure-IV	Estimates of Loan Repayment/ Interest Payment by PSUs/ ULBs etc.
7.	Annexure-V	Revenue Receipts-Dividends
8.	Annexure-VI	Employees Sanction of Strength
9.	Annexure-VII	Particulars of Sanctioned posts / vacant posts /posts abolished/ men in position
10.	Annexure-VIII	Department wise information on contractual employees as on 1.3.12
11.	Annexure-IX	Estimates of Grants-in-aid
12.	Annexure-IXA	Particulars of staff strength, men in position and posts abolished in respect of aided private Schools / Colleges under Non-Plan/ State Plan/ C.P./C.S.P. (For S & M Education Deptt. and Higher Education Department)
13.	Annexure-IXB	Information on Teaching and Non-Teaching posts, vacant posts, vacant posts abolished, men in position etc. under Grant-in-aid fold.
14.	Annexure-X	Information on Work-charged, NMR, DLR
15.	Annexure-XI	Unspent balance of Grant/ Loan
16.	Annexure-XII	Position of Vehicles
17.	Annexure-XIII	Minor Works Grant (Non-Plan)
18.	Annexure-XIV	Expenditure on Wages and Work-charged establishment (Non-Plan) under M/R Grant in Engineering Departments
19.	Annexure-XV	Proforma showing maintenance of Capital Assets
20.	Annexure-XVI	New Works
21.	Annexure-XVII	Information on Externally Aided Projects
22.	Annexure-XVIII	Information on RIDF Projects
23.	Annexure-XIX	Particulars of Central Assistance Received

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

ANNEXURE-I A

REVISED ESTIMATE AND BUDGET ESTIMATE FOR LOANS RECOVERY.

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

(RS IN TRS)

Head of Accounts detailed head-wise	Outstanding as on 1.4.2012	Recovery fell due during 2012-13	Total recovery due in 2012-13 (2+3)	Recovery made during 2012-13	Outstan- ding as on 1.4.2013 (4-5)	Recovery fell due/likely to fall due during 2013-14	Total amount due for recovery during 2013-14 (6+7)	Recovery made till end of August / September, 2013	Revised estimate for recovery during 2013-14 including col.9	Budget Estimate for 2014-15
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)

ANNEXURE-I B

DETAILS OF BUDGET ESTIMATE FOR LOANS RECOVERY FOR 2014-15

(SEPARATE STATEMENT FOR EACH MINOR HEAD)

(RS IN TRS)

Head of Accounts detailed head- wise	Total recovery due in 2013-14	Recovery to be made during 2013-14	Likely to be outstanding as on 1.4.2014 (2-3)	Recovery fell due/likely to fall due as current demand during 2014-15	Total amount due for recovery during 2014-15 (Budget Estimate for 2014-15)		Total (6+7)
					Out of Arrear	Out of Current Demand	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

ANNEXURE-II
TAX REVENUES RAISED BUT NOT REALISED
(Principal Taxes)
(As at the end of the Year 2012-13)

(Rs. In Crore)

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

Collection made upto September, 2013 out of Col.-7	Collection likely to be made out of Col.8 during October, 2013 to March, 2014	Collection made out of Col.12 upto September, 2013	Collection likely to be made out of Col.12 during October, 2013 to March, 2014	Anticipated Arrear Collection during 2013-14	Amount likely to remain outstanding as on 31.03.2014	Expected collection of arrears in 2014-15 out of Col.19
14	15	16	17	18	19	20

ANNEXURE-III

ARREARS OF NON-TAX REVEUNE

(As at the end of the year 2012-13)

Demand No.

(Rs. In Crore)

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

Collection made upto September, 2013 out of Col.7	Collection likely to be made during October, 2013 to March, 2014 out of Col.7	Anticipated Arrear collection during 2013-14	Amount likely to remain outstanding as on 31.03.2014
(8)	(9)	(10) (8+9)	(11) (10-7)

Annexure-IV

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

(Rupees in Crore)

Department -

Name of the Organisation -

Paid up Capital as on 31.03.13-

- | | | |
|---|------------------|-----------------|
| 1. Govt. loans outstanding as on 31.3.13 - | <u>Principal</u> | <u>Interest</u> |
| 2. Defaults in respect of dues up to 31.3.13 if any - | | |
| 3. Recoveries during 2013-14 (upto September 2013) - | | |
| (a) Current dues | | |
| (b) Defaulted dues | | |

4. Estimates	Interest			Principal		
	BE 2013-14	RE 2013-14	BE 2014-15	BE 2013-14	RE 2013-14	BE 2014-15

Signature
Designation
Date:

Annexure-V
REVENUE RECEIPTS - DIVIDENDS

Department -
Name of the PSU -
ESTIMATES -

(Rs. in TRs.)

2013-14 Budget -----

2013-14 Revised -----

2014-15 Budget -----

Actuals			Profit after Tax		Total Equity as on 31.03.13	Equity holding of GoO as on 31.03.13	2013-14		2014-15
2010-11	2011-12	2012-13	2011-12	2012-13			BE	RE	BE

Signature

Designation

Date:

ANNEXURE –VII

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

	Sanctioned posts as on 1.3.2013					Vacant posts as on 01.03.2013				
	Grade A	Grade B	Grade C	Grade D	Total	Grade A	Grade B	Grade C	Grade D	Total
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Non-Plan										
State Plan										
Central Plan										
C.S.P.										
Total:-										

Vacancy anticipated from 1.3.2013 to 28.02.2014					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 28.02.2014 for whom budget provision proposed in 2014-15

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

ANNEXURE-VIII

DEPARTMENT-WISE INFORMATION ON CONTRACTUAL EMPLOYEES AS ON 01.03.2013

NAME OF THE DEPARTMENT _____

(Rs. In Trs.)

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

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

(Rs. in Trs.)

Scale of Pay	Total sanctioned and approved strength	No. of Vacancies as on 1.3.2013	Sharing pattern by State Govt.	RE for 2013-14	Estimate of current salary for 2014-15						Arrears salary if any; give the particulars	Total estimates for 2014-15 (11+12)
					Pay	DA @ 105%	HRA	RCM	OA	Total (6 to 10)		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)

(a) Teaching posts

(b) Non-Teaching posts

(c) Total (a+b)

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

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

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

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

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

Annexure –IXA

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

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

(Rs. in Trs.)

No. of schools/Colleges receiving GIA	No. of employees receiving GIA in respect of those Schools / Colleges	Current requirement in the pre-revised scale per annum.	Arrears in the pre-revised scale, if not paid, & carried over to 2014-15	Total for 2014-15 in the Pre-revised scale (3+4)	Differential amount of salary on the revised scale of pay for the year 2014-15 only	Arrear differential pay in the revised scale upto 31.03.2014	Total differential arrear (6+7)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

ANNEXURE-IX B

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

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

(Separately for Non-Plan and State Plan)

(Rs. IN TRS)

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

Vacant posts if any receiving GIA as on 1.3.2013			Vacant posts abolished by 30.09.2013			Men in position as on 01.10.2013			Vacant Posts anticipated to be abolished as on 28.02.2014		
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 28.02.2014 after abolition of the vacant posts indicated in Col.22			Annual requirement of Grant-in-Aid salary for men in position as in Col.25			Remarks
Teaching	Non Teaching	Total (23 +24)	Teaching	Non-teaching	Total (26+27)	
(23)	(24)	(25)	(26)	(27)	(28)	

ANNEXURE – X

1. Information on Work-charged, NMR, DLR

Category of Employee	Scale of Pay in case of regular appointment	Consolidated remuneration on adhoc appointment	Sanctioned Strength	No. of Employee in position as on 01.03.13	Post abolished after 01.03.13	New addition after 01.03.13	Present Strength (5 – 6 +7)	Budget Provision for salary/wages during 2013-14 (Head of account wise)	Budget Provision proposed for 2014-15 (Head of account wise)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)

(i) Work – Charged

(ii) N.M.R.

(iii) D.L.R

Annexure - XI

Unspent Balance of Grant/ Loan Sanctioned in 2012-13

Name of the Department

(Rs. in TRs.)

Sl. No.	Name of the Organisation	Amount of Loan/Grant sanctioned in 2012-13	Amount Utilised till 31.08.2013	Amount for which U.C. Submitted till 31.08.2013	Balance to be Submitted
(1)	(2)	(3)	(4)	(5)	(6)

ANNEXURE – XII
(POSITION OF VEHICLES)

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

ANNEXURE – XIV

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

Designation of Controlling Officer :-

(RS. IN TRS)

Major Head	Minor Head	No of Posts existing during 2012-13	No.of posts existing during 2013-14 (designation-wise)	No posts to be taken in 2014-15	Scale of Pay	Total Pay of the holder of the posts as due and drawn for July 2013		Total Pay as estimated to be due for 2013-14 (R.E.)	Total pay estimated to be due for 2014-15
						Pay	D.A.		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)

Wages –

(Designation-wise)

Work Charged Estt.

(Designation-wise)

NMR/Job Contract etc.

ANNEXURE -XV

Proforma showing Maintenance of Capital Assets under Non-Plan

Designation of Controlling Officer :-

(RS. IN TRS)

Major Head	Minor Head	Actual expenditure during 2011-12	Actual expenditure during 2012-13	Budget provision for 2013-14	Revised Budget for 2013-14	Budget provision required for 2014-15
(1)	(2)	(3)	(4)	(5)	(6)	(7)

Wages –

Work Charged Estt.

NMR/Job Contract etc.

Work-proper

Prorata charges

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

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

(Rs. in Trs)

Name of Works proposed to be taken up during 2014-15	Estimated Amount with No. and date of Administrative Approval, if issued.	Source of funding	Amount of funding arrangement committed during 2014-15.	Amount proposed for 2014-15
(1)	(2)	(3)	(4)	(5)

Annexure-XVII

INFORMATION ON EXTERNALLY AIDED PROJECTS (EAPs)

Name of the Department

A) On Going Projects

(Rs. in Crore)

Sl. No.	Name of the Project	Donor	Project Cost	Expr. Incurred upto 31/03/2013	Budget Provision 2013-14	Expr. Incurred during 2013-14 upto 30/09/2013	Anticipated Expr. during 2013-14 (by 31/03/2014)	Addl. Requirement for 2013-14	Anticipated Budget Provision for 2014-15
(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 2013-14	Expr. Incurred during 2013-14 (by 30/09/2013)	Addl. Requirement if any for 2013-14	Anticipated Budget Provision for 2014-15
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)

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

Total

**Annexure -XVIII
Information on RIDF Projects**

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

(Rs. in Crore)

Tranche	No. of Incomplete	No.of Projects for which Provision made in the B.E. for 2013-14	Budget Provision for 2013-14	Expr. Incurred during 2013-14 upto 30.09.2013	Anticipated Expr. During 01.10.2013 to 31.03.2014	Additional Requirement for 2013-14	Anticipated Budget Provision for 2014-15
(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 31.03.2013	On going Projects (Col.2- Col.3)	Projects completed by 30.09.2013	Projects to be completed by 31.03.2014	Projects to be completed in 2014-15 [Col.4-(Col.5 + Col.6)]	Ramarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

VI

VII

VIII

IX

X

XI

XII

XIII

TOTAL

ANNEXURE - XIX

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

(Rs. in Crores)

Name of the Scheme	Unspent C.A. as on 1.4.12 including amount in Civil Deposit	C.A. Received during 2012-13	Expenditure incurred during 2012-13			Total Amount of UC furnished including arrear during 2012-13	UC to be submitted to GOI as on 31.3.2013 (6-7)	unspent as on 1.4.13 including amount in Civil Deposit (2+3)-6	C.A. available for expenditure			Amount of U.C. furnished from 01.04.13 to 31.08.13 against Col.10	Balance U.C. pending as on 01.09.13 against Col.10 (10-13)	Reasons for non-submission of U.C. in full against Col.14	Expenditure incurred against Col.11	U.C. furnished upto 31.08.13 against Col.16	U.C. pending as on 01.09.13 against Col.16 (16-17)	Total U.C. pending as on 01.09.13 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 2012-13	Current for 2013-14 (i.e. CA received from 01.04.13 to 31.08.13)	Total							
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)

Annexure-XX

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

Name of the Department

(Rs. in Lakhs)

Sl.No.	Name of the Project	Cost estimate as per Admn. approval	Source of Funding NP/SP/CP/ CSP/ EAP/ RIDF	Date of Commencement of Work	Expr. Incurred till date	Balance Exp.to be made	Budget Provision 2014-15	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)

Annexure -XXI

Details of Subsidies given in the Budget

Name of the Deptt.

(Rs. in TRs.)

Sl. No.	Nomenclature of the Subsidy	Whether for NP/SP/CP/CSP	Purpose for which given	Beneficiary	Amount provided in 2012-13 (Actual)	Amount provided in 2013-14 (B.E.)	Amount Proposed in 2014-15
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

Annexure -XXII

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

(Rs. in TRs.)

Sl. No.	Name of the Organisation to which Grant-in-Aid is sanctioned.	Sector NP/SP/CP/CSP	Nature of Grant		Purpose for which GIA is given	Amount provided in 2012-13	Amount provided in 2013-14	Status of U.C.	Provision proposed in BE 2014-15
			Recurring	Non-Recurring					
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)

Annexure - XXIII

Tax Concession and Exemption

(Rs.in Crore)

Sl. No.	Details of exemption/ Concession	Revenue Forgone		
		2012-13 (Actual)	2013-14 (Estimates)	2014-15 (Estimates)
(1)	(2)	(3)	(4)	(5)

Annexure -XXIV

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

(Rs. in TRs)

Name of the Department:-

Sl. No.	Name of the Project	Year of Commencement	Schedule date for Completion	Funding Scheme/Agency*	Latest Sanctioned/ Estimated cost	Total Exp. incurred upto 31.3.12	Total Exp. incurred during 2012-13	Total Exp. Expected to be incurred during 2013-14	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 2014-15	Prioritising SI.No.	Reasons if any for not providing full fund as per commitment	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)

(A) Projects costing Rs.1.00 crore and above

(B) Projects costing Rs.4.00 crore and above

ANNEXURE - XXV

GOVERNMENT GUARANTEE PROVIDED DURING THE YEAR 2010-11 TO 2013-14

(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)

2010-2011

1

2

TOTAL

2011-2012

1

2

TOTAL

2012-2013

1

2

TOTAL

2013-2014 (Upto September, 2013)

1

2

TOTAL

Annexure-XXVI

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

Head of Account :

Sl. No.	Name of the Scheme/ Function	Level of Local Body	Actual 2012-13	Budget Estimates 2013-14	Budget Estimates 2014-15
(1)	(2)	(3)	(4)	(5)	(6)

STATEMENT ON COMMITTED LIABILITIES OF THE STATE IN FUTURE

(As on 31.03.20__)

(Rs. in Crore)

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

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

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

(As on 31.03.20__)

(Rs. in Crore)

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

ANNEXURE -XXX
MEDIUM TERM EXPENDITURE FRAMEWORK

(Rs. in Crore)

Major Items of Expenditure	2012-13 Actuals	2013-14 RE	2014-15 BE	2015-16 Proj	2016-17 Proj
01. Salary					
02. Pension					
03. Interest Payment					
04. Subsidy					
05. Grants					
06. Social Sector Spending					
a. Education					
b. Health & Family Welfare					
c. Social Security Pension					
d. Women & Child Development					
e. ST/SC/ OBC Development					
07. Economic Sector Spending					
a. Agriculture & Allied Sector					
b. Industries					
c. Energy					
d. Transport					
e. Rural Development					
f. Urban Development					
g. Information Technology					
08. Grants for Creation of Capital Assets					
09. Total Capital Expenditure					

Annexure-XXXI
PROFORMA FOR GENDER BASED BUDGETING

Part - I

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

Part - II

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

