GOVERNMENT OF ODISHA
FINANCE DEPARTMENT

****

No. 30251 /F., Date: 02 / 11 / 2024
FIN-BUD1-BT-0007-2024

From

Saswat Mishra, I.A.S.
Principal Secretary to Government

To

All Additional Chief Secretaries/
Principal Secretaries/
Commissioner-Cum-Secretaries/
Secretaries to Government.

Sub: Preparation of Revised Estimates for 2024-25 and Budget Estimates for 2025-26.

Madam/Sir,

The Annual Budget 2025-26 will be presented in the Odisha Legislative Assembly in the month of February, 2025. So, the process of formulation of Revised Estimates for 2024-25 and Budget Estimates for 2025-26 is required to be completed expeditiously for enabling Finance Department to present the Budget in the Odisha Legislative Assembly in due time. In addition to the general instructions contained in Chapter- III of Odisha Budget Manual, following supplementary instructions are to be followed while framing the Revised Estimates for the current year 2024-25 and Budget Estimates for the financial year 2025-26.

2. **Government's strategic priorities:** The State Government has identified 10-pillars of development, viz. Annadata, Nari Shakti, Samajika Nyaya, Uttama Swasthya Seva O Sikshya Byabastha, Ease of Living, Moulika Nagarika Subidha, Vikasita Gaon-Vikasita Sahara-Vikasita Odisha, Shilpa, Rojagar 'O' Karma Nijukti, Odia Asmita 'O' Jagannath Sanskruti and People's Government. State Government is on a mission mode to achieve high standards of public service delivery, with focus on inclusive growth and improved quality of life for the citizens.

3. **Economic and Fiscal outlook:** India's current economic and fiscal outlook remains robust. Domestic economic activity continues to be resilient. Steady progress in south-west monsoon and higher cumulative kharif sowing, augur well for agricultural production. Manufacturing activity continues to gain ground on the back of improving domestic demand. Household consumption is supported by a turnaround in rural demand and steady discretionary spending in urban areas. India will be a bright spot in World Economy scenario during 2025-26. As per the latest IMF projection, global

growth is projected at 3.2 per cent in both FY 2024-25 and FY 2025-26. RBI has projected India's economy to grow around 7.2% during this fiscal and will have a growth of 7% during 2025-26. However, weak external demand, geo-economic fragmentation, and protracted geopolitical tensions. pose risks to the growth outlook. The State economy is poised to grow at 8% to 8.5% in real terms in 2024-25 by harnessing human, natural, and financial resources and strengthening the productive base of the economy and the same momentum is expected to continue in 2025-26.

4. Resource Outlook: Considering the projected growth for GDP, inflation and buoyancy of the direct and indirect taxes at national and State level, total revenue receipt of the State has been estimated to grow by about 12% in FY 2025-26 over the current year's estimates. Major shocks to the revenue receipt may arise due to fluctuation of the mineral prices at international level.

5. FRBM compliance: The Odisha FRBM Act, 2005 mandates to maintain revenue balance and contain the fiscal deficit within 3% of GSDP. Additional annual borrowing space of 0.5% of GSDP would be available till 2025-26 as per recommendation of 15th Finance Commission subject to fulfilment of sectoral reforms prescribed by Government of India. Provision for carrying forward of unused borrowing space to successive financial years would also be available till FY 2025-26. The requirement of higher Capital Expenditure is contingent upon generation of higher revenue surplus by rationalization and prioritization of revenue expenditure. Thus, the State Government would try to adhere to FRBM mandates for Revised Estimates, 2024-25 and Budget Estimates, 2025-26 which are given below:

Indicators	**2024-25(BE)**	**2024-25(RE)**	**2025-26 (BE)**
Revenue Surplus (+)/ Deficit (-) (% of GSDP)	(+) 2.94%	Revenue Surplus	Revenue Surplus
Fiscal Deficit (% of GSDP)	(-) 3.50%	(-) 3.0%	(-) 3.50%

6. Preparation of Annual Budget for FY 2025-26

The preparation of budget for FY 2025-26 will be based on the principles adopted for Annual Budget, 2024-25 which inter-alia include advanced budget calendar, macro-fiscal forecasting and advanced indication of Departmental ceilings (both for Administrative and Programme Expenditure). The Departments will be required to undertake thorough scrutiny and prioritization of the Budget proposals within the ceiling communicated. All Departments will also be communicated with a **multi-year ceiling for next three years, i.e. Budget Year (Y), Y+1 and Y+2,** so that Departments would have predictability in fund flow for multi-year project planning. Following budget process will be adopted for FY 2025-26 and sufficient time will be allocated for submission of expenditure estimates by **20th December 2024**.

i. Ceiling will be communicated through BETA system on broad category of expenditure with flexibility to the Departments to prioritize the expenditure within the broad ceiling.

ii. Each Administrative Department will receive their Departmental ceiling disaggregated by Administrative Expenditure (salaries, operation & maintenance and others), Programme Expenditure (State Sector Schemes, Centrally Sponsored Schemes, and Central Sector Schemes), Transfers from State (Central Finance Commission, State Finance Commission and Other Transfers) and Disaster Risk Management Funds (SDRMF and NDRMF).

iii. Previously established norms and practices should be adopted for preparation of estimates by Departments within the ceilings communicated. To this end, the guidelines for determining Administrative Expenditure are given in tabular form at **Annexure –I**.

iv. Finance Department in consultation with the Planning & Convergence Department will bring out a "**Fiscal Strategy Paper**" indicating the assumptions for revenue and expenditure projections in the medium term and the outlook for the State economy and finances.

v. The Annexures in which various budget related information are being collected have been rationalized and steps are being taken to collect more information from the available database. Other disclosure documents would be prepared mostly by using the information from Budget database.

7. Preparing Budget Estimates, 2025-26 in respect of Programme Expenditure

a. Sectoral priorities are to be identified in line with State priorities. Allocation under State Sector Schemes shall be subject to systematic scheme appraisal by EFC or SFC, as the case may be.

b. Allocation for Centrally Sponsored Schemes and Central Sector Schemes should be proposed considering the likely level of Central Assistance to be received for the schemes for the Budget Year within the overall ceiling communicated for the sectors.

c. The State Government is now maintaining separate Budget lines for Central and State Share under each Centrally Sponsored Scheme (CSS). Two separate line items, i.e. '78768-Central Share of CSS' and '78769-State Share of CSS' have been created for this purpose. Subsequently on 21st May 2024 Government of India has notified to implement the CSS Just- in-Time system called the SNA SPARSH Model in respect of several CSS schemes during 2024-25. This requires expenditure under the functional unit of expenditure. Accordingly, provisions in respect of CSS schemes are required to be proposed.

d. Earmarking of allocation for different Schemes under the Programme Expenditure for Tribal Sub-Component and Scheduled Caste Sub-Component is to be done as per the norm.

e. Break-up of allocation under Programme Expenditure for District Sector and State Sector is to be made as per the current practice.

f. 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.

8. Completion of Annexures.

Some information along-with the budget proposals are collected for budget scrutiny. The three annexures broadly seek information on man-power position & salary requirement, grant-in-aid salary requirement and vehicle position. Even the manpower and salary related annexures would be made available to the DDO with pre-populated data from HRMS, which are only to be verified and modifications to be made, if required. The relevant annexures to be completed are as below:

i. **Annexure-II**: Sanctioned Strength, Vacancies and Men-in-position and salary requirement

ii. **Annexure-III**: Estimate of Grant-in-aid Salary

iii. **Annexure-IV**: Position of vehicles and related expenditure

9. Process for Submission of Budget Proposal

(i) There will be no change in budget making process in the IFMS system for the DDOs and the Controlling Officers for processing the budget proposal for the financial year 2025-26.

(ii) However, ceilings will be communicated in the BETA system at the broad expenditure category as mentioned in para-6(ii) above. Departments are required to map the Budget proposals to the broad ceilings. **Proposals beyond the ceiling will not be processed in BETA system.**

10. Timelines for completing the Budget Estimates

A lot of information is to be collected and compiled before the Budget is placed before Odisha Legislative Assembly. Hence, Budget documents are to be prepared in a tight time schedule. Therefore, all Departments and Controlling Officers are required to adhere to the timeline mentioned in the following table.

Date	**Activity**	**Responsibility**
20th December 2024	Submission of proposals for Budget Estimates, 2025-26	Administrative Departments
21st December 2024 - 5th January 2025	Pre-Budget Consultation meetings	Finance Department P&C Department
3rd February 2025	Revision of estimates after Pre-Budget Consultation and Union Budget, 2025-26	Finance Department P&C Department

Date	Activity	Responsibility
6th February 2025	Meeting with Secretaries of major spending Departments by Chief Secretary/ DC-cum-ACS	Finance Department P&C Department
7th -10th February 2025	Approval of Annual Budget, 2025-26 by the Council of Ministers	Finance Department
2nd week of February 2025	Drafting of budget documents	Finance Department
3rd week of February 2025	Budget presentation by Hon'ble Chief Minister	Finance Department
End March 2024	Presentation of Appropriation Bill, 2025	Finance Department

Enclosures: List along with proforma.

Yours faithfully,

02/11/2024

Principal Secretary to Government

Memo No.______30252_________/F., Dated 02 / 11 / 2024

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

2-11-24

Under Secretary to Government

Memo No.______30253_________/F., Dated 02 / 11 / 2024

Copy forwarded to Financial Advisors/Assistant Financial Advisors of all Departments of Government / all Heads of Departments / Accounts Officers of Heads of Departments for information and necessary action.

2-11-24

Under Secretary to Government

Memo No.______30254_________/F., Dated 02 / 11 / 2024

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.

2-11-24

Under Secretary to Government

Memo No.______30255_________/F., Dated 02 / 11 / 2024

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

2-11-24

Under Secretary to Government

Memo No.______30256_________/F., Dated 02 / 11 / 2024

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

2-11-24

Under Secretary to Government

Memo No.______30257_________/F., Dated 02 / 11 / 2024

Copy forwarded to the Portal-in-Charge, FID with request to upload the circular in the website of Finance Department at https://finance.odisha.gov.in/.

2-11-24

Under Secretary to Government

ANNEXURE-I

Guidelines for preparation of budget proposal for Administrative Expenditure			
Sl. No.	**Unit of Expenditure**	**Percentage growth**	**Remarks**
1	Pay	3% on account of Annual increment	No salary provision against the vacant posts except in cases where Finance Department has explicitly allowed filling up of vacancies
2	Dearness Allowances	61 % of Basic Pay	
3	HRA	As per actual requirement	
4	Requirement on account of MACPS	To be mentioned for assessment of the total salary requirement.	
5	Consolidated pay for contractual appointees.	Should be shown separately	
6	Salary/ wages of work charged/ Job Contract/ NMR/ DLR	As per existing norm	
7	Telephone, TE and OC	Same level of 2024-25 (BE)	
8	Decretal dues and Land Acquisition Cases	As per actual requirement	
9	RCM	@Rs.2000/- per head	
10	MV (PoL)	Same level of 2024-25 (BE)	
11	MV (Hiring charges)	As per approved rate.	
12	LTC	As per actual requirement	
13	RRT, Municipal Tax, Water Charges, Electricity charges	As per actual requirement	
14	O&M Expenditure	Same level of 2024-25 (BE)	Subject to preparation of Annual Maintenance Plan
15	Debt servicing cost	As per actual requirement	
16	Loans & Advances	As per actual requirement	

Annexure-II

Sanctioned Strength, Vacancies and Man-in-position and salary requirement

D.D.O of ______________________ (Name of the Establishment)

Category	**(Administrative EXP/Programme Expenditure/Disaster Management/Transfer from State)**				
Sub-category:	**E.O.M/ DSE/ SSS/ CS/ CSS/ NDRF/ SDRF/ SFC/ CFC**				
Sector	**State Sector/District Sector**				
Chart of Account:	**Major Head**	**Sub-Maj Head**	**Minor Head**	**Sub-Head**	**Voted/Charged**

Abstract of Employee Strength

Sl. No.	Group	Sanctioned Strength	Vacancy as on 01.03.2024	Anticipated vacancy from 01.03.2024 to 28.02.2025	Total Vacancy as on 01.03.2025 (4+5)	Anticipated Men in position as on 01.03.2025 (3-6)	Vacancy likely to be filled up (+)/arise due to retirement etc. (-) during the next Financial Year	Anticipated Men in position for whom budget provision is proposed
1	**2**	**3**	**4**	**5**	**6**	**7**	**8**	**9**
1	**Group A**							
2	**Group B**							
3	**Group C**							
4	**Group D**							

Annexure-IIA

Detailed calculation of Salary (Regular Employee)

SL No.	Name of the incumbent	Employee ID	Group	Current Basic Pay	Basic Pay (as on 1st March Next year)	Total yearly Requirement under Pay (136) (Col. 5 x 12)	DA-156	HRA-403	OA-523	RCM-516	Total
1	2	3	4	5	6	7	8	9	10	11	12
1											
2											
3											
Total											
1	Additional Amount due to increment (+)										
2	Exclusions for the incumbents likely to be absent or on deputation (-)										
Total Provision											

Annexure-III

Estimates of Grants-in-aid Salary

(AE, PE separately)

Scale of Pay	Total sanctioned and approved strength	No. of Vacancies as on 01.03.2024	Sharing pattern by State Govt.	RE for 2024-25	Estimate of current salary for 2025-26						Arrears salary if any; give particulars	Additionality on account of RACP/ MACP	Total estimates for 2025-26 (11+12+13)
					Pay	DA	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 ULBs 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 Dept./Industry Dept./H & FW Dept. and other Departments providing Grants-in-aid for salary are also to furnish.

Annexure-IIIA

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

(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 2024-25	Total for 2024-25 in the pre-revised scale (3+4)	Differential amount of salary on the revised scale of pay for the year 2024-25 only	Arrear differential pay in the revised scale upto 28.02.2025	Total differential arrear (6+7)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

Annexure-IIIB

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 1/3rd	No. receiving 2/3rd	No. receiving full.	Total	No. receiving 1/3rd	No. receiving 2/3rd	No. receiving full.	Total	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)

Vacant posts if any receiving GIA as on **01.03.2024**			Vacant posts abolished by **31.10.2024**			Men in position as on **01.11.2024**			Vacant Posts anticipated to be abolished as on **28.02.2025**		
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 **01.03.2025** 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-IV

Information on Vehicles

D.D.O of ____________ (Name of the Establishment)								
Category	**(Administrative EXP/Programme Expenditure/Disaster Management/Transfer from State)**							
Sub-category:	**(E.O.M/DSE/SSS/CS/CSS/NDRF/SDRF/SFC/CFC)**							
Sector	**State Sector/District Sector**							
Chart of Account:	**Major Head**	**Sub-Maj Head**	**Minor Head**	**Sub-Head**	**Detailed Head**	**Object Head**	**Voted/ Charged**	
					20009-Hire	**397-MV**		

Details of Vehicles Deployed

Category of Vehicles (Government/ Hired)	No. of Vehicles as on 31.03.2023	Additional No. of Vehicles during 01.04.2023 to 31.03.2024	Total Vehicles as on 01.04.2024	Actual Exp during 2023-24	Actual Exp during 2024-25 upto October, 2024	2024-25 (R.E.)	2025-26 (B.E.)

ଓଡ଼ିଶା ସରକାର
ଅର୍ଥ ବିଭାଗ

*****

ପତ୍ର ସଂଖ୍ୟା ୩୦୨୫୧ / ଅର୍ଥ, ଭୁବନେଶ୍ୱର ତା: ୦୨ / ୧୧ / ୨୦୨୪ ରିଖ
FIN-BUD1-BT-0007-2024

ପ୍ରେରକ
ଶାଶ୍ୱତ ମିଶ୍ର, ଭା.ପ୍ର.ସେ.
ପ୍ରମୁଖ ଶାସନ ସଚିବ

ପ୍ରାପ୍ତେଷୁ
ରାଜ୍ୟ ସରକାରଙ୍କ ସମସ୍ତ ବିଭାଗର,
ଅତିରିକ୍ତ ମୁଖ୍ୟ ଶାସନ ସଚିବ/
ପ୍ରମୁଖ ଶାସନ ସଚିବ/
କମିଶନର ତଥା ଶାସନ ସଚିବ

ବିଷୟ: 2024-25 ପାଇଁ ସଂଶୋଧିତ ଆକଳନ ଏବଂ 2025-26 ପାଇଁ ବଜେଟ୍ ଆକଳନର ପ୍ରସ୍ତୁତି ।

ମହାଶୟା / ମହାଶୟ,

2025-26 ଆର୍ଥିକ ବର୍ଷର ବଜେଟ୍ ଆକଳନ ଫେବୃଆରୀ 2025 ରେ ଓଡିଶା ବିଧାନସଭାରେ ଉପସ୍ଥାପିତ ହେବ। ତେଣୁ, ଓଡିଶା ବିଧାନସଭାରେ ସଠିକ୍ ସମୟରେ ବଜେଟ୍ ଉପସ୍ଥାପନ କରିବା ନିମନ୍ତେ 2024-25 ବର୍ଷ ପାଇଁ ସଂଶୋଧିତ ଆକଳନ ଏବଂ 2025-26 ବର୍ଷ ପାଇଁ ବଜେଟ୍ ଆକଳନ ପ୍ରକ୍ରିୟା ଶୀଘ୍ର ଶେଷ ହେବା ଆବଶ୍ୟକ । ଚଳିତ ବର୍ଷ 2024-25 ବର୍ଷ ପାଇଁ ସଂଶୋଧିତ ଆକଳନ ଏବଂ 2025-26 ଆର୍ଥିକ ବର୍ଷ ପାଇଁ ବଜେଟ୍ ଆକଳନ ପ୍ରସ୍ତୁତ କରିବା ସମୟରେ ଓଡିଶା ବଜେଟ୍ ନିୟମାବଳୀର ଅଧ୍ୟାୟ-III ରେ ଥିବା ସାଧାରଣ ନିର୍ଦ୍ଦେଶନାମା ସହିତ ନିମ୍ନଲିଖିତ ଅତିରିକ୍ତ ନିର୍ଦ୍ଦେଶାବଳୀ ଅନୁସରଣ କରିବାକୁ ହେବ ।

2. **ସରକାରଙ୍କ ରଣନୀତିକ ପ୍ରାଥମିକତା:** ରାଜ୍ୟ ସରକାର ବିକାଶର 10 ଟି ସ୍ତମ୍ଭ ଚିହ୍ନଟ କରିଛନ୍ତି, ଯଥା ଅନ୍ନଦାତା, ନାରୀ ଶକ୍ତି, ସାମାଜିକ ନ୍ୟାୟ, ଉତ୍ତମ ସ୍ୱାସ୍ଥ୍ୟ ସେବା ଓ ଶିକ୍ଷା ବ୍ୟବସ୍ଥା, ସାବଲୀଳ ଜୀବନଶୈଳୀ, ମୌଳିକ ନାଗରିକ ସୁବିଧା, ବିକଶିତ ଗାଁ-ବିକଶିତ ସହର-ବିକଶିତ ଓଡ଼ିଶା, ଶିଳ୍ପ, ରୋଜଗାର ଓ କର୍ମ ନିଯୁକ୍ତି, ଓଡ଼ିଆ ଅସ୍ମିତା ଓ ଜଗନ୍ନାଥ ସଂସ୍କୃତି, ଏବଂ ଲୋକଙ୍କ ସରକାର । ନାଗରିକମାନଙ୍କ ସାମଗ୍ରିକ ଅଭିବୃଦ୍ଧି ଏବଂ ଉନ୍ନତ ଜୀବନଧାରଣର ମାନକୁ ଧ୍ୟାନରେ ରଖି, ଉତ୍ତମ ଜନସେବା ଯୋଗାଇଦେବା ପାଇଁ ରାଜ୍ୟ ସରକାର ଦୃଢ ପ୍ରତିଶୃତି ବଦ୍ଧ ।

3. **ଅର୍ଥନୈତିକ ଏବଂ ଆର୍ଥିକ ଦୃଷ୍ଟିକୋଣ**: ଭାରତର ବର୍ତ୍ତମାନର ଅର୍ଥନୈତିକ ଏବଂ ଆର୍ଥିକ ଦୃଷ୍ଟିକୋଣ ମଜବୁତ ରହିବା ସହ ଘରୋଇ ଅର୍ଥନୈତିକ କାର୍ଯ୍ୟକଳାପରେ ସ୍ଥିରତା ବଜାୟ ରହିଛି । ଦକ୍ଷିଣ-ପଶ୍ଚିମ ମୌସୁମୀ ବାୟୁ ଏବଂ ଖରିଫ ବୁଣିବାରେ ଆଶାନୁରୂପ ଅଗ୍ରଗତି, କୃଷି ଉତ୍ପାଦନ ପାଇଁ ଶୁଭ ସଙ୍କେତ । କ୍ରମାଗତ ଭାବେ ବୃଦ୍ଧି ପାଉଥିବା ଘରୋଇ ଚାହିଦାକୁ ଦୃଷ୍ଟିରେ ରଖି ଉତ୍ପାଦନ କାର୍ଯ୍ୟକଳାପରେ ଅଗ୍ରଗତି ଜାରି ରହିଛି । ଗ୍ରାମାଞ୍ଚଳରେ ଚାହିଦା ବୃଦ୍ଧି ସହ ସହରାଞ୍ଚଳରେ ଆବଶ୍ୟକୀୟ ପରିମାଣର ଖର୍ଚ୍ଚ ଦ୍ୱାରା ଘରୋଇ ଅର୍ଥନୀତିରେ ଅଭିବୃଦ୍ଧି ହୋଇପାରିଛି । 2025-26 ଆର୍ଥିକ ବର୍ଷରେ ଭାରତ ବିଶ୍ୱ ଅର୍ଥନୀତି କ୍ଷେତ୍ରରେ ଏକ ଉଜ୍ଜ୍ୱଳ ତାରକା ଭାବେ ସ୍ଥାନିତ ହେବ । ଆନ୍ତର୍ଜାତୀୟ ମୁଦ୍ରା ପାଣ୍ଠିର ସଦ୍ୟତମ ଆକଳନ ଅନୁଯାୟୀ, ଉଭୟ ଆର୍ଥିକ ବର୍ଷ 2024-25 ଏବଂ 2025-26 ରେ ବିଶ୍ୱ ଅର୍ଥନୀତିର ଅଭିବୃଦ୍ଧି 3.2 % ହେବ । ଏହି ଆର୍ଥିକ ବର୍ଷରେ ଭାରତର ଅର୍ଥନୀତି ପ୍ରାୟ 7.2% ବୃଦ୍ଧି ପାଇବ ଏବଂ 2025-26 ଆର୍ଥିକ ବର୍ଷରେ 7% ଅଭିବୃଦ୍ଧି ହେବ ବୋଲି ଭାରତୀୟ ରିଜର୍ଭ ବ୍ୟାଙ୍କ ଆକଳନ କରିଛନ୍ତି । ତଥାପି, ଦୁର୍ବଳ ବାହ୍ୟ ଚାହିଦା, ଭୌଗୋଳିକ-ଅର୍ଥନୈତିକ ବିଭାଜନ, ଏବଂ ଦୀର୍ଘସ୍ଥାୟୀ ଭୌଗୋଳିକ ତିକ୍ତତା, ଆଶାନୁରୂପ ଅଭିବୃଦ୍ଧି ହାସଲ କ୍ଷେତ୍ରରେ ପ୍ରତିବନ୍ଧକ ସୃଷ୍ଟି କରିପାରେ । ପ୍ରାକୃତିକ, ଆର୍ଥିକ ତଥା ମାନବ ସମ୍ବଳକୁ ବ୍ୟବହାର କରି ବର୍ଷ 2024-25 ରେ ରାଜ୍ୟ ଅର୍ଥନୀତି 8% ରୁ 8.5% କୁ ବୃଦ୍ଧି ପାଇବ ଏବଂ 2025-26 ରେ ମଧ୍ୟ ସମାନ ଧାରା ଜାରି ରହିବ ବୋଲି ଆଶା କରାଯାଏ ।

4. **ସମ୍ବଳ ଦୃଷ୍ଟିକୋଣ**: ସାମଗ୍ରିକ ଭାରୋଇ ଉତ୍ପାଦ ବୃଦ୍ଧି, ମୁଦ୍ରାସ୍ଫୀତି ଏବଂ ଜାତୀୟ ତଥା ରାଜ୍ୟ ସ୍ତରରେ ପ୍ରତ୍ୟକ୍ଷ ଏବଂ ପରୋକ୍ଷ ଟିକସ ବୃଦ୍ଧିକୁ ଦୃଷ୍ଟିରେ ରଖି 2025-26 ଆର୍ଥିକ ବର୍ଷରେ ରାଜ୍ୟର ମୋଟ ରାଜସ୍ୱ ଅଦାୟ ଚଳିତ ବର୍ଷର ଆକଳନ ତୁଳନାରେ ପ୍ରାୟ 12 ପ୍ରତିଶତ ବୃଦ୍ଧି ପାଇବ ବୋଲି ଆଶା କରାଯାଉଛି । ଆନ୍ତର୍ଜାତୀୟ ସ୍ତରରେ ଖଣିଜ ମୂଲ୍ୟର ପରିବର୍ତ୍ତନ ହେତୁ ରାଜ୍ୟର ସମ୍ବଳ ପ୍ରଭାବିତ ହୋଇ ପାରେ ।

5. **ଆର୍ଥିକ ଉତ୍ତରଦାୟିତ୍ୱ ଓ ବଜେଟ ପରିଚାଳନା ଅଧିନିୟମ (FRBM) ଅନୁପାଳନ**: ଓଡିଶା FRBM ଅଧିନିୟମ, 2005 ଅନୁଯାୟୀ ରାଜସ୍ୱ ବଳକା ବଜାୟ ରଖିବା ଏବଂ ବିତ୍ତୀୟ ନିଅଣ୍ଟକୁ GSDP ର 3% ମଧ୍ୟରେ ସୀମିତ ରଖିବା ଆବଶ୍ୟକ । ପଞ୍ଚଦଶ ଅର୍ଥ ଆୟୋଗଙ୍କର ସୁପାରିଶ ଅନୁଯାୟୀ 2025-26 ପର୍ଯ୍ୟନ୍ତ ସାମଗ୍ରିକ ରାଜ୍ୟ ଘରୋଇ ଉତ୍ପାଦ (GSDP) ର 0.5% ଅତିରିକ୍ତ ବାର୍ଷିକ ଋଣ ସୀମା ଉପଲବ୍ଧ ଅଟେ, ଯାହାକି ଭାରତ ସରକାରଙ୍କ ଦ୍ୱାରା ଧାର୍ଯ୍ୟ ହୋଇଥିବା କ୍ଷେତ୍ରୀୟ ସଂସ୍କାର ସହ ସହବନ୍ଧିତ । ପୂର୍ବ ଆର୍ଥିକ ବର୍ଷମାନଙ୍କରେ କ୍ରମାଗତ ଭାବେ ଅବ୍ୟବହୃତ ଋଣ ସୀମାକୁ ପରବର୍ତ୍ତୀ ସମୟରେ ବର୍ଷ 2025-26 ପର୍ଯ୍ୟନ୍ତ ବ୍ୟବହାର କରାଯାଇ ପାରିବ । ପୁଞ୍ଜି ଖର୍ଚ୍ଚର ଆବଶ୍ୟକତା ପୂରଣ ନିମନ୍ତେ ଯୁକ୍ତିଯୁକ୍ତ ରାଜସ୍ୱ ବ୍ୟୟ ଉପରେ ପ୍ରାଥମିକତା ଦେବା ସହ ଅଧିକ ରାଜସ୍ୱ ବଳକା ବଜାୟ ରଖିବାକୁ ହେବ । ତେଣୁ, ସଂଶୋଧିତ ଆକଳନ 2024-25 ଏବଂ ବଜେଟ୍ ଆକଳନ 2025-26 ପାଇଁ ରାଜ୍ୟ ସରକାରଙ୍କୁ ନିମ୍ନମତେ FRBM ସୂଚକାଙ୍କ ଅନୁପାଳନ କରିବାକୁ ହେବ:

ସୂଚକାଙ୍କ	2024-25 (BE)	2024-25 (RE)	2025-26 (BE)
ରାଜସ୍ୱ ବଳକା (+) / ନିଅଣ୍ଟ (-) (GSDP ର ପ୍ରତିଶତ)	(+) 2.94%	ରାଜସ୍ୱ ବଳକା	ରାଜସ୍ୱ ବଳକା
ଆର୍ଥିକ ନିଅଣ୍ଟ (GSDP ର ପ୍ରତିଶତ)	3.50%	3.0%	3.50%

6. ଆର୍ଥିକ ବର୍ଷ 2025-26 ପାଇଁ ବଜେଟ୍ ପ୍ରସ୍ତୁତି:

2025-26 ଆର୍ଥିକ ବର୍ଷ ବଜେଟ୍ ଆକଳନ 2024-25 ଆର୍ଥିକ ବର୍ଷରେ ନିଆଯାଇଥିବା ନୀତି ଉପରେ ଆଧାରିତ ହେବ । ଏଥିରେ ଅଗ୍ରୀମ ବଜେଟ୍ କ୍ୟାଲେଣ୍ଡର, ଆର୍ଥିକ ପୂର୍ବାନୁମାନ ଏବଂ ଅଗ୍ରୀମ ବିଭାଗୀୟ ଖର୍ଚ୍ଚ ସୀମା ସୂଚକ ଅନ୍ତର୍ଭୁକ୍ତ (ଉଭୟ ପ୍ରଶାସନିକ ଏବଂ କାର୍ଯ୍ୟକ୍ରମ ବ୍ୟୟ ପାଇଁ) । ବିଭାଗ ଗୁଡିକୁ ପ୍ରଦାନ କରାଯାଇଥିବା ଖର୍ଚ୍ଚର ଅଗ୍ରୀମ ସୀମା ମଧ୍ୟରେ ବଜେଟ୍ ପ୍ରସ୍ତାବଗୁଡ଼ିକର ପୁଙ୍ଖାନୁପୁଙ୍ଖ ଯାଞ୍ଚ ସହ ଯୋଜନା ଗୁଡିକର ଆବଶ୍ୟକତା ଅନୁଯାୟୀ ପ୍ରାଥମିକୀକରଣ କରିବା ବିଧେୟ । ଏଥିପାଇଁ ସମସ୍ତ ବିଭାଗକୁ **ଆଗାମୀ ତିନିବର୍ଷ, ଯଥା ବଜେଟ୍ ବର୍ଷ (Y), Y + 1 ଏବଂ Y + 2, ପାଇଁ ଖର୍ଚ୍ଚ ସୀମା** ଅବଗତ କରାଯିବ । ଏହାଫଳରେ ବିଭାଗଗୁଡିକ ବୃହତ ପ୍ରକଳ୍ପ ଯୋଜନା ପ୍ରସ୍ତୁତ କରିବା ସହ ଉପଲବ୍ଧ ସମ୍ବଳର ସୁବିନିଯୋଗ ପାଇଁ ସମର୍ଥ ହେବେ । ଆର୍ଥିକ ବର୍ଷ 2025-26 ପାଇଁ ନିମ୍ନଲିଖିତ ବଜେଟ୍ ପ୍ରକ୍ରିୟା ଅନୁସରଣ କରାଯିବ ଏବଂ **20 ଡିସେମ୍ବର, 2024** ସୁଦ୍ଧା 2025-26 ଆର୍ଥିକ ବର୍ଷର ଖର୍ଚ୍ଚ ଆକଳନ ଦାଖଲ କରିବାକୁ ହେବ ।

i. ଯଜ୍ଞକୁ ପ୍ରାଥମିକତା ଦେବା ପାଇଁ ବିଭାଗଗୁଡ଼ିକୁ ବଜେଟ ପ୍ରୟୋଗ (BETA) ମାଧ୍ୟମରେ ଖର୍ଚ୍ଚ ସୀମା ସୁଚାଇ ଦିଆଯିବ ।

ii. ପ୍ରତ୍ୟେକ ପ୍ରଶାସନିକ ବିଭାଗଗୁଡିକୁ ସେମାନଙ୍କର ବିଭାଗୀୟ ଖର୍ଚ୍ଚ ସୀମା, ଯଥା – ପ୍ରଶାସନିକ ଖର୍ଚ୍ଚ (ଦରମା, ରକ୍ଷଣାବେକ୍ଷଣ ଏବଂ ଅନ୍ୟାନ୍ୟ), କାର୍ଯ୍ୟକ୍ରମ ବ୍ୟୟ (ରାଜ୍ୟ ସ୍ତରୀୟ ଯୋଜନା, କେନ୍ଦ୍ରୀୟ ଯୋଜନା ଏବଂ କେନ୍ଦ୍ର ପ୍ରବର୍ତ୍ତିତ ଯୋଜନା), ରାଜ୍ୟରୁ ସ୍ଥାନାନ୍ତର (କେନ୍ଦ୍ରୀୟ ଅର୍ଥ ଆୟୋଗ, ରାଜ୍ୟ ଅର୍ଥ ଆୟୋଗ ଏବଂ ଅନ୍ୟାନ୍ୟ ହସ୍ତାନ୍ତର) ଏବଂ ବିପର୍ଯ୍ୟୟ ସଙ୍କଟ ପରିଚାଳନା ପାଣ୍ଠି (SDRMF ଏବଂ NDRMF), ଅଧୀନରେ ପୃଥକ ଭାବରେ ସୁଚାଇ ଦିଆଯିବ ।

iii. ସୁଚାଇ ଦିଆଯାଇଥିବା ଖର୍ଚ୍ଚ ସୀମା ମଧ୍ୟରେ ବିଭାଗଗୁଡିକ ସେମାନଙ୍କର ବଜେଟ ଆକଳନ ପ୍ରସ୍ତୁତି ପୂର୍ବ ସ୍ଥିରିକୃତ ରୀତି ଏବଂ କାର୍ଯ୍ୟପଦ୍ଧତି ଆଧାରରେ ପ୍ରସ୍ତୁତ କରିବେ। ବିଭାଗଗୁଡିକ ସେମାନଙ୍କର ପ୍ରଶାସନିକ ବ୍ୟୟ ନିର୍ଣ୍ଣୟ କରିବା ପାଇଁ ଆବଶ୍ୟକୀୟ ନିର୍ଦ୍ଦେଶାବଳୀ **ପରିଶିଷ୍ଟ - I** ରେ ପ୍ରଦାନ କରାଯାଇଛି ।

iv. ଅର୍ଥ ବିଭାଗ, ଯୋଜନା ଏବଂ ସଂଯୋଜନ ବିଭାଗ ସହିତ ପରାମର୍ଶ କରି "**Fiscal Strategy Paper**" ନାମକ ଏକ ଦସ୍ତାବିଜ ପ୍ରକାଶ କରିବେ ଯାହାକି ମଧ୍ୟମ

ଅବଧିରେ ରାଜସ୍ୱ ଏବଂ ବ୍ୟୟ ଆକଳନ ସହ ରାଜ୍ୟ ଅର୍ଥନୀତି ଏବଂ ଆର୍ଥିକ ଦୃଷ୍ଟିକୋଣକୁ ଦର୍ଶାଇବ ।

v. ପରିସଂଖ୍ୟାନ ଢାଞ୍ଚାରୁ ଉପଲବ୍ଧ ତଥ୍ୟ ସହ ପ୍ରଦତ୍ତ ପରିଶିଷ୍ଟ ଦ୍ୱାରା ସଂଗୃହିତ ବଜେଟ୍ ସମ୍ବନ୍ଧୀୟ ତଥ୍ୟ ଗ୍ରହଣ କରି ଅନ୍ୟାନ୍ୟ ଆନୁଷଙ୍ଗିକ ଦସ୍ତାବିଜ ପ୍ରସ୍ତୁତ କରାଯିବ ।

7. 2025-26 କାର୍ଯ୍ୟକ୍ରମ ବ୍ୟୟ ଆକଳନ:

କ. ରାଜ୍ୟର ପ୍ରାଥମିକତା ଅନୁରୂପ କ୍ଷେତ୍ରିୟ ପ୍ରାଥମିକତା ଚିହ୍ନଟ କରାଯିବ ଓ EFC / SFC ଦ୍ୱାରା ଅନୁମୋଦିତ ରାଜ୍ୟ ସ୍ତରୀୟ ଯୋଜନା ଗୁଡିକ ନିମନ୍ତେ ପାଣ୍ଠି ଯୋଗାଇ ଦିଆଯିବ ।

ଖ. ସୂଚିତ ଖର୍ଚ୍ଚ ସୀମା ମଧ୍ୟରେ ବ୍ୟୟ ଅଟକଳକୁ ସୀମିତ ରଖି ଏବଂ କେନ୍ଦ୍ରୀୟ ସହାୟତାର ସମ୍ଭାବ୍ୟ ରାଶିକୁ ଧ୍ୟାନରେ ରଖି ବିଭଗଗୁଡିକ କେନ୍ଦ୍ର ପ୍ରବର୍ତ୍ତିତ ଯୋଜନା ଏବଂ କେନ୍ଦ୍ରୀୟ ଯୋଜନା ପାଇଁ ଅର୍ଥ ଆବଣ୍ଟନ ନିମନ୍ତେ ପ୍ରସ୍ତାବ ରଖିବେ ।

ଗ. ବର୍ତ୍ତମାନ ରାଜ୍ୟ ସରକାର କେନ୍ଦ୍ରୀୟ ପ୍ରବର୍ତ୍ତିତ ଯୋଜନା ଅଧୀନରେ କେନ୍ଦ୍ରୀୟ ଏବଂ ରାଜ୍ୟ ଅଂଶ ପାଇଁ ଦୁଇଟି ପୃଥକ ବଜେଟ୍ ୟୁନିଟ, ଯଥା – '78768-କେନ୍ଦ୍ର ଅଂଶ' ଏବଂ '78769-ରାଜ୍ୟ ଅଂଶ,' ପ୍ରଚଳନ କରିଛନ୍ତି । ପରବର୍ତ୍ତୀ ସମୟରେ ଭାରତ ସରକାରଙ୍କ ତା.21 ମଇ 2024 ରିଖରେ ପ୍ରକାଶିତ ବିଜ୍ଞପ୍ତି ଅନୁଯାୟୀ 'ଜଷ୍ଟ-ଇନ୍-ଟାଇମ୍' ବ୍ୟବସ୍ଥା କାର୍ଯ୍ୟକାରୀ କରିବା ପାଇଁ SNA SPARSH ନାମକ ମଡେଲ ପ୍ରଚଳନ କରିଛନ୍ତି । ଏଥିପାଇଁ functional unit ରେ ସମ୍ପୂର୍ଣ ବ୍ୟୟ ବ୍ୟବସ୍ଥା କରିବାକୁ ହେବ ।

ଘ. ପ୍ରଚଳିତ ଧାରା ଅନୁଯାୟୀ କାର୍ଯ୍ୟକ୍ରମ ବ୍ୟୟ ଅଧୀନରେ ଆଦିବାସୀ ଅଞ୍ଚଳ ଉପଯୋଜନା ଏବଂ ଅନୁସୂଚିତ ଜାତି ଉପଯୋଜନା ପାଇଁ ଅର୍ଥରାଶି ଆବଣ୍ଟନ କରାଯିବ।

ଙ. ପ୍ରଚଳିତ ଧାରା ଅନୁଯାୟୀ କାର୍ଯ୍ୟକ୍ରମ ବ୍ୟୟ ଅଧୀନରେ ଜିଲ୍ଲା ସ୍ତରୀୟ ଏବଂ ରାଜ୍ୟ ସ୍ତରୀୟ ଯୋଜନା ପାଇଁ ପାଣ୍ଠି ଆବଣ୍ଟନ କରାଯିବ ।

ଚ. ବଜେଟ୍ ବହିର୍ଭୂତ ସମ୍ବଳ ସହ ବଜେଟ୍ ସମ୍ବଳର ସଂଯୋଜନ, ଏବଂ ବଜେଟ୍ ସମ୍ବଳ ମଧ୍ୟରେ ଉପଯୁକ୍ତ ଆଭ୍ୟନ୍ତରୀଣ ଆବଣ୍ଟନ ମାଧ୍ୟମରେ ସମ୍ବଳର ସୁବିନିଯୋଗ କରିବା ଆବଶ୍ୟକ ।

8. ସଂଲଗ୍ନ ପରିଶିଷ୍ଟଗୁଡ଼ିକରେ ତଥ୍ୟ ପ୍ରଦାନ

ବଜେଟ୍ ପ୍ରସ୍ତାବଗୁଡିକର ଉପଯୁକ୍ତ ଯାଞ୍ଚ ପାଇଁ ବଜେଟ୍ ପ୍ରସ୍ତାବ ସହିତ କିଛି ଅତିରିକ୍ତ ସୂଚନା ସଂଗ୍ରହ କରାଯାଏ । ଏଥିପାଇଁ ତିନିଗୋଟି ପରିଶିଷ୍ଟ ମାଧ୍ୟମରେ ସରକାରୀ ପଦବୀ ଓ ବେତନ ଆବଶ୍ୟକତା, ଅନୁଦାନ-ସହାୟତା ଦରମା ଆବଶ୍ୟକତା ଏବଂ ଯାନବାହନ

ସ୍ଥିତି ବିଷୟରେ ସୂଚନା ଆବଶ୍ୟକ । DDOମାନଙ୍କୁ ମାନବସମ୍ବଳ ଏବଂ ବେତନ ସମ୍ବନ୍ଧୀୟ ତଥ୍ୟାବଳି HRMS ରୁ ଉପଲବ୍ଧ ହେବ, ଯାହା ଯାଞ୍ଚ କରି ଆବଶ୍ୟକ ସ୍ଥଳେ ସଂଶୋଧନ କରାଯିବ । ସଂଲଗ୍ନ ହୋଇଥିବା ପରିଶିଷ୍ଟଗୁଡ଼ିକ ନିମ୍ନରେ ଦିଆଯାଇଛି:

i. ପରିଶିଷ୍ଟ-II: ଅନୁମୋଦିତ ସରକାରୀ ପଦବୀ ସଂଖ୍ୟା ଏବଂ ପଦବୀରେ ଉପସ୍ଥାପିତ ସରକାରୀ କର୍ମଚାରୀ ସଂଖ୍ୟା ଏବଂ ଆବଶ୍ୟକୀୟ ଦରମା ।
ii. ପରିଶିଷ୍ଟ-III: ଅନୁଦାନ-ସହାୟତା ବେତନର ଆକଳନ ।
iii. ପରିଶିଷ୍ଟ-IV: ଯାନବାହନ ଗୁଡିକର ସ୍ଥିତି ଏବଂ ଆନୁଷଙ୍ଗିକ ଖର୍ଚ୍ଚ ।

9. ବଜେଟ୍ ପ୍ରସ୍ତାବ ଦାଖଲ ପ୍ରକ୍ରିୟା ।

(i) 2025-26 ଆର୍ଥିକ ବର୍ଷର ବଜେଟ୍ ପ୍ରସ୍ତାବ ପ୍ରକ୍ରିୟାକରଣ ପାଇଁ DDO ଏବଂ ବଜେଟ ନିୟନ୍ତ୍ରଣ ଅଧିକାରୀଙ୍କ ପାଇଁ IFMS ରେ ବଜେଟ୍ ପ୍ରସ୍ତୁତି ପ୍ରକ୍ରିୟାରେ କୌଣସି ପରିବର୍ତ୍ତନ ହେବ ନାହିଁ ।

(ii) ଉପରୋକ୍ତ ପାରା-6(ii) ରେ ଉଲ୍ଲିଖିତ ନିର୍ଦ୍ଦେଶ ଅନୁଯାୟୀ ଖର୍ଚ୍ଚ ସୀମା BETA ମାଧ୍ୟମରେ ସୂଚାଇ ଦିଆଯିବ । ବିଭାଗଗୁଡିକ ବଜେଟ୍ ପ୍ରସ୍ତାବଗୁଡିକୁ ସୁଚିତ କରାଯାଇଥିବା ଖର୍ଚ୍ଚ ସୀମା ମଧ୍ୟରେ ପ୍ରସ୍ତୁତ କରିବା ଆବଶ୍ୟକ । **ସୁଚିତ ଖର୍ଚ୍ଚ ସୀମା ବାହାରେ ଥିବା ପ୍ରସ୍ତାବଗୁଡିକ BETAରେ ଗ୍ରହଣ କରାଯିବ ନାହିଁ ।**

10. ବଜେଟ୍ ଆକଳନ ପାଇଁ ସମୟସୀମା

ଓଡ଼ିଶା ବିଧାନସଭାରେ ବଜେଟ୍ ଉପସ୍ଥାପିତ ହେବା ପୂର୍ବରୁ ଅନେକଗୁଡିଏ ସୂଚନା ସଂଗ୍ରହ ଏବଂ ସଂକଳିତ ହେବାର ଆବଶ୍ୟକତା ରହିଛି । ବଜେଟ୍ ଦସ୍ତାବିଜଗୁଡିକ ଏକ ସୀମିତ ସମୟ ମଧ୍ୟରେ ପ୍ରସ୍ତୁତ କରିବାକୁ ପଡିବ। ତେଣୁ, ସମସ୍ତ ବିଭାଗ ଏବଂ ବଜେଟ ନିୟନ୍ତ୍ରଣ ଅଧିକାରୀମାନେ ନିମ୍ନଲିଖିତ ସାରଣୀରେ ଉଲ୍ଲିଖିତ ସମୟସୀମା ପାଳନ କରିବା ଆବଶ୍ୟକ ।

ତାରିଖ	କାର୍ଯ୍ୟକଳାପ	ଦାୟିତ୍ୱ
20 ଡିସେମ୍ବର, 2024	ବଜେଟ୍ ଆକଳନ, 2025-26 ପାଇଁ ପ୍ରସ୍ତାବ ଦାଖଲ	ପ୍ରଶାସନିକ ବିଭାଗ
21 ଡିସେମ୍ବର, 2024 ରୁ 5 ଜାନୁୟାରୀ 2025	ପ୍ରଶାସନିକ ବିଭାଗ ମାନଙ୍କ ସହ ପ୍ରାକ ବଜେଟ୍ ପରାମର୍ଶ ବୈଠକ	ଅର୍ଥ ବିଭାଗ ଯୋଜନା ଓ ସଂଯୋଜନ ବିଭାଗ
3 ଫେବୃଆରୀ 2025	ପ୍ରାକ୍-ବଜେଟ୍ ପରାମର୍ଶ ଏବଂ କେନ୍ଦ୍ର ବଜେଟ୍, 2025-26 ପରେ ଆକଳନଗୁଡିକର ସଂଶୋଧନ	ଅର୍ଥ ବିଭାଗ ଯୋଜନା ଓ ସଂଯୋଜନ ବିଭାଗ
6 ଫେବୃଆରୀ 2025	ମୁଖ୍ୟ ଶାସନ ସଚିବ / ଉନ୍ନୟନ କମିଶନରଙ୍କ ପ୍ରମୁଖ ବିଭାଗର ସଚିବମାନଙ୍କ ସହିତ ପରାମର୍ଶ ବୈଠକ	ଅର୍ଥ ବିଭାଗ ଯୋଜନା ଓ ସଂଯୋଜନ ବିଭାଗ

ତାରିଖ	କାର୍ଯ୍ୟକଳାପ	ଦାୟିତ୍ୱ
7 -10 ଫେବୃଆରୀ, 2025 ମଧ୍ୟରେ	ମନ୍ତ୍ରୀ ପରିଷଦ ଦ୍ୱାରା 2025-26 ବାର୍ଷିକ ବଜେଟ୍ ଅନୁମୋଦନ	ଅର୍ଥ ବିଭାଗ
ଫେବୃଆରୀ 2025 ର ଦ୍ୱିତୀୟ ସପ୍ତାହ	ବଜେଟ୍ ଦସ୍ତାବିଜ ପ୍ରସ୍ତୁତି	ଅର୍ଥ ବିଭାଗ
ଫେବୃଆରୀ 2025 ର ତୃତୀୟ ସପ୍ତାହ	ମାନ୍ୟବର ମୁଖ୍ୟମନ୍ତ୍ରୀଙ୍କ ଦ୍ୱାରା ବଜେଟ୍ ଉପସ୍ଥାପନା	ଅର୍ଥ ବିଭାଗ
ମାର୍ଚ୍ଚ 2024 ଶେଷ	ବଜେଟ ବିନିଯୋଗ ବିଲ୍ ଉପସ୍ଥାପନା	ଅର୍ଥ ବିଭାଗ

ସଂଲଗ୍ନକ: ପ୍ରୋଫର୍ମା ସହିତ ତାଲିକା ।

ଆପଣଙ୍କ ବିଶ୍ୱସ୍ତ

02/11/2024

ପ୍ରମୁଖ ଶାସନ ସଚିବ

ଜ୍ଞାପକ ସଂଖ୍ୟା.____୩୦୨୫୨____/ ଅର୍ଥ, ତା: ୦୨ / ୧୧ / ୨୦୨୪ ରିଖ

ମାନ୍ୟବର ମୁଖ୍ୟ ମନ୍ତ୍ରୀ/ ମୁଖ୍ୟ ଶାସନ ସଚିବ/ ଉନ୍ନୟନ କମିଶନର ତଥା ଅତିରିକ୍ତ ମୁଖ୍ୟ ଶାସନ ସଚିବ/ ମୁଖ୍ୟ ମନ୍ତ୍ରୀଙ୍କ ଅତିରିକ୍ତ ମୁଖ୍ୟ ଶାସନ ସଚିବଙ୍କ ବିହିତ ଅବଗତି ନିମନ୍ତେ ଏହାର ଏକକିତା ନକଲ ମାନ୍ୟବର ମୁଖ୍ୟ ମନ୍ତ୍ରୀ/ ମୁଖ୍ୟ ଶାସନ ସଚିବ/ ଉନ୍ନୟନ କମିଶନର ତଥା ଅତିରିକ୍ତ ମୁଖ୍ୟ ଶାସନ ସଚିବ/ ମୁଖ୍ୟ ମନ୍ତ୍ରୀ ଅତିରିକ୍ତ ମୁଖ୍ୟ ଶାସନ ସଚିବଙ୍କ ବ୍ୟକ୍ତିଗତ ସଚିବଙ୍କୁ ପ୍ରେରଣ କରାଗଲା ।

ଅନୁ ଶାସନ ସଚିବ

ଜ୍ଞାପକ ସଂଖ୍ୟା.____୩୦୨୫୩____/ ଅର୍ଥ, ତା: ୦୨ / ୧୧ / ୨୦୨୪ ରିଖ

ଏହାର ଏକକିତା ନକଲ ସମସ୍ତ ବିଭାଗୀୟ ମୁଖ୍ୟ (ନିୟନ୍ତ୍ରଣ ଅଧିକାରୀ)/ ଆର୍ଥିକ ପରାମର୍ଶଦାତା/ ସହକାରୀ ଆର୍ଥିକ ପରାମର୍ଶଦାତା/ ସମସ୍ତ ବିଭାଗୀୟ ମୁଖ୍ୟଙ୍କ ଆକାଉଣ୍ଟସ ଅଧିକାରୀଙ୍କ ବିହିତ ଅବଗତି ଓ ଆବଶ୍ୟକ କାର୍ଯ୍ୟାନୁଷ୍ଠାନ ନିମନ୍ତେ ପ୍ରେରଣ କରାଗଲା ।

ଅନୁ ଶାସନ ସଚିବ

ଜ୍ଞାପକ ସଂଖ୍ୟା.____୩୦୨୫୪____/ ଅର୍ଥ, ତା: ୦୨ / ୧୧ / ୨୦୨୪ ରିଖ

ଏହାର ଏକକିତା ନକଲ ସମସ୍ତ ଜିଲ୍ଲାର ଜିଲ୍ଲା କୋଷାଗାର, ସ୍ୱତନ୍ତ୍ର କୋଷାଗାର, ଏବଂ ଉପ-କୋଷାଗାରର କୋଷାଗାର ଅଧିକାରୀ / ସମସ୍ତ ଜଳସେଚନ ପ୍ରକଳ୍ପର ଆର୍ଥିକ ପରାମର୍ଶଦାତା-ତଥା-ମୁଖ୍ୟ ଆକାଉଣ୍ଟ ଅଧିକାରୀଙ୍କ ବିହିତ ଅବଗତି ଓ ଆବଶ୍ୟକ କାର୍ଯ୍ୟାନୁଷ୍ଠାନ ନିମନ୍ତେ ପ୍ରେରଣ କରାଗଲା ।

ଅନୁ ଶାସନ ସଚିବ

ଜ୍ଞାପକ ସଂଖ୍ୟା.____୩୦୨୫୫____/ ଅର୍ଥ, ତା: ୦୨ / ୧୧ / ୨୦୨୪ ରିଖ

ଏହାର ଏକକିତା ନକଲ ମହାଲେଖାକାର, ଓଡିଶା ଙ୍କ ବିହିତ ଅବଗତି ନିମନ୍ତେ ପ୍ରେରଣ କରାଗଲା ।

ଅନୁ ଶାସନ ସଚିବ

ଜ୍ଞାପକ ସଂଖ୍ୟା.____୩୦୨୫୬____/ ଅର୍ଥ, ତା: ୦୨ / ୧୧ / ୨୦୨୪ ରିଖ

ଏହାର ଏକକିତା ନକଲ ଅର୍ଥ ବିଭାଗର ସମସ୍ତ ଅଧିକାରୀ/ ଉପ ବିଭାଗଙ୍କ ବିହିତ ଅବଗତି ଓ ଆବଶ୍ୟକ କାର୍ଯ୍ୟାନୁଷ୍ଠାନ ନିମନ୍ତେ ପ୍ରେରଣ କରାଗଲା ।

ଅନୁ ଶାସନ ସଚିବ

ଜ୍ଞାପକ ସଂଖ୍ୟା.____୩୦୨୫୭____/ ଅର୍ଥ, ତା: ୦୨ / ୧୧ / ୨୦୨୪ ରିଖ

ଅର୍ଥ ବିଭାଗର ୱେବସାଇଟ (https://finance.odisha.gov.in/)ରେ ଉପଲବ୍ଧ କରିବା ନିମନ୍ତେ ଏହାର ଏକକିତା ନକଲ ପୋର୍ଟାଲ-ଇନ୍-ଚାର୍ଜ, FID ଙ୍କ ପାଖକୁ ପ୍ରେରଣ କରାଗଲା ।

ଅନୁ ଶାସନ ସଚିବ

ANNEXURE-I

Guidelines for preparation of budget proposal for Administrative Expenditure			
Sl. No.	**Unit of Expenditure**	**Percentage growth**	**Remarks**
1	Pay	3% on account of Annual increment	No salary provision against the vacant posts except in cases where Finance Department has explicitly allowed filling up of vacancies
2	Dearness Allowances	61 % of Basic Pay	
3	HRA	As per actual requirement	
4	Requirement on account of MACPS	To be mentioned for assessment of the total salary requirement.	
5	Consolidated pay for contractual appointees.	Should be shown separately	
6	Salary/ wages of work charged/ Job Contract/ NMR/ DLR	As per existing norm	
7	Telephone, TE and OC	Same level of 2024-25 (BE)	
8	Decretal dues and Land Acquisition Cases	As per actual requirement	
9	RCM	@Rs.2000/- per head	
10	MV (PoL)	Same level of 2024-25 (BE)	
11	MV (Hiring charges)	As per approved rate.	
12	LTC	As per actual requirement	
13	RRT, Municipal Tax, Water Charges, Electricity charges	As per actual requirement	
14	O&M Expenditure	Same level of 2024-25 (BE)	Subject to preparation of Annual Maintenance Plan
15	Debt servicing cost	As per actual requirement	
16	Loans & Advances	As per actual requirement	

Annexure-II

Sanctioned Strength, Vacancies and Man-in-position and salary requirement

D.D.O of ______________________________ **(Name of the Establishment)**

Category (Administrative EXP/Programme Expenditure/Disaster Management/Transfer from State)

Sub-category: E.O.M/ DSE/ SSS/ CS/ CSS/ NDRF/ SDRF/ SFC/ CFC

Sector State Sector/District Sector

Chart of Account: Major Head Sub-Maj Head Minor Head Sub-Head Voted/Charged

Abstract of Employee Strength

Sl. No.	Group	Sanctioned Strength	Vacancy as on 01.03.2024	Anticipated vacancy from 01.03.2024 to 28.02.2025	Total Vacancy as on 01.03.2025 (4+5)	Anticipated Men in position as on 01.03.2025 (3-6)	Vacancy likely to be filled up (+)/arise due to retirement etc. (-) during the next Financial Year	Anticipated Men in position for whom budget provision is proposed
1	2	3	4	5	6	7	8	9
1	Group A							
2	Group B							
3	Group C							
4	Group D							

Annexure-IIA

Detailed calculation of Salary (Regular Employee)

SL No.	Name of the incumbent	Employee ID	Group	Current Basic Pay	Basic Pay (as on 1st March Next year)	Total yearly Requirement under Pay (136) (Col. 5 x 12)	DA-156	HRA-403	OA-523	RCM-516	Total
1	2	3	4	5	6	7	8	9	10	11	12
1											
2											
3											
Total											
1	Additional Amount due to increment (+)										
2	Exclusions for the incumbents likely to be absent or on deputation (-)										
Total Provision											

Annexure-III

Estimates of Grants-in-aid Salary

(AE, PE separately)

Scale of Pay	Total sanctioned and approved strength	No. of Vacancies as on 01.03.2024	Sharing pattern by State Govt.	RE for 2024-25	Estimate of current salary for 2025-26						Arrears salary if any; give particulars	Additionality on account of RACP/ MACP	Total estimates for 2025-26 (11+12+13)
					Pay	DA	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 ULBs 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 Dept./Industry Dept./H & FW Dept. and other Departments providing Grants-in-aid for salary are also to furnish.

Annexure-IIIA

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

(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 2024-25	Total for 2024-25 in the pre-revised scale (3+4)	Differential amount of salary on the revised scale of pay for the year 2024-25 only	Arrear differential pay in the revised scale upto 28.02.2025	Total differential arrear (6+7)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

Annexure-IIIB

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 1/3rd	No. receiving 2/3rd	No. receiving full.	Total	No. receiving 1/3rd	No. receiving 2/3rd	No. receiving full.	Total	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)

Vacant posts if any receiving GIA as on **01.03.2024**			Vacant posts abolished by **31.10.2024**			Men in position as on **01.11.2024**			Vacant Posts anticipated to be abolished as on **28.02.2025**		
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 **01.03.2025** 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-IV

Information on Vehicles

D.D.O of ________ (Name of the Establishment)							
Category	**(Administrative EXP/Programme Expenditure/Disaster Management/Transfer from State)**						
Sub-category:	**(E.O.M/DSE/SSS/CS/CSS/NDRF/SDRF/SFC/CFC)**						
Sector	**State Sector/District Sector**						
Chart of Account:	**Major Head**	**Sub-Maj Head**	**Minor Head**	**Sub-Head**	**Detailed Head**	**Object Head**	**Voted/ Charged**
					20009-Hire	**397-MV**	

Details of Vehicles Deployed

Category of Vehicles (Government/ Hired)	No. of Vehicles as on 31.03.2023	Additional No. of Vehicles during 01.04.2023 to 31.03.2024	Total Vehicles as on 01.04.2024	Actual Exp during 2023-24	Actual Exp during 2024-25 upto October, 2024	2024-25 (R.E.)	2025-26 (B.E.)