

നം.എ3 -23550/17

സാമൂഹ്യനീതി ഡയറക്ടറേറ്റ്
വീകാസ് ഭവൻ
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തീയതി: 17.06.2017
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സർക്കുലർ

വിഷയം:- സാമൂഹ്യനീതി വകുപ്പ് - 2018-2019 ലെ ബഡ്ജറ്റ് എസ്റ്റിമേറ്റും 2017-18 ലെ പുതുക്കിയ ബഡ്ജറ്റ് എസ്റ്റിമേറ്റും തയ്യാറാക്കൽ - നിർദ്ദേശം പുറപ്പെടുവിക്കുന്നു:-

സൂചന:- സർക്കാരിലെ 07.06.2017 ലെ 46/17/ഫിൻ നം. സർക്കുലർ

ബഡ്ജറ്റ് എസ്റ്റിമേറ്റ് തയ്യാറാക്കേണ്ട എല്ലാ ആഫീസ് ഡോവികളും (എല്ലാ ഡി.ഡി.ഒ മാതൃക) 2018-2019 ലെ ബഡ്ജറ്റ് എസ്റ്റിമേറ്റും 2017-18 ലെ പുതുക്കിയ ബഡ്ജറ്റ് എസ്റ്റിമേറ്റും താഴെ പറയും വിധം സമർപ്പിക്കേണ്ടതാണ് .

2018-2019 ലെ ബഡ്ജറ്റ് എസ്റ്റിമേറ്റും 2017-18 ലെ പുതുക്കിയ ബഡ്ജറ്റ് എസ്റ്റിമേറ്റും Budget Monitoring System എന്ന സോഫ്റ്റ്‌വെയർ വഴിയാണ് സർക്കാരിന് നൽകേണ്ടത്. ആയതിനാൽ വളരെ കൃത്യതയോടും നിശ്ചിത തീയതികൾക്കും എല്ലാ ആഫീസ് ഡോവികളും 2018-2019 ലെ ബഡ്ജറ്റ് എസ്റ്റിമേറ്റും 2017-18 ലെ പുതുക്കിയ ബഡ്ജറ്റ് എസ്റ്റിമേറ്റും സാമൂഹ്യനീതി ഡയറക്ടറേറ്റിൽ നൽകേണ്ടതാണ്.

സാമൂഹ്യനീതി ഡയറക്ടറേറ്റിൽ ബഡ്ജറ്റ് എസ്റ്റിമേറ്റ് ലഭ്യമാക്കേണ്ട അനുസരണ തീയതി

1 Non Plan Estimate	30-06-2017	വെള്ളിയാഴ്ച
2 Plan Estimate	05-07-2017	ബുധനാഴ്ച
3 Estimates On Loan & Advance	30-06-2017	വെള്ളിയാഴ്ച
4 Estiamates On Revenue & Other Receipts.	30-06-2017	വെള്ളിയാഴ്ച

ബഡ്ജറ്റ് എസ്റ്റിമേറ്റ് തയ്യാറാക്കുമ്പോൾ തെറ്റുകളും വീട്ടുപോകലുകളും ഇല്ലാത്ത വിധം തയ്യാറാക്കാൻ എല്ലാ ആഫീസ് ഡോവികളും വളരെ ശ്രദ്ധ ചെലുത്തേണ്ടതാണ്. ഓൺലൈനിലാണ് ബഡ്ജറ്റ് തയ്യാറാക്കുന്നത് എന്നുള്ളതിനാൽ യഥാർത്ഥ തുകയേക്കാൾ കുറച്ചോ കൂട്ടിയോ കണക്കാക്കി ബഡ്ജറ്റ് തയ്യാറാക്കുന്നതും നിശ്ചിത തീയതിക്ക് ശേഷം മുൻ തീയതി രേഖപ്പെടുത്തി ബഡ്ജറ്റ് പ്രൊപ്പോസൽ ഈ കരാലയത്തിലേക്ക് അയച്ചുതരുന്നതും വ്യക്തിപരമായ ഉത്തരവാദിത്വ ലംഘനമായി കാണുന്നതാണ്. അത്തരം ആഫീസ് ഡോവികളുടെ കാര്യലയത്തിലെ എല്ലാവിധ ഭ്രഷ്ടി ഇടപാടുകളും നിർത്തിവയ്ക്കുന്നതും വളരെ ഗുരുതര വിഷയമായി കണ്ട് അച്ചടക്കനടപടി സ്വീകരിക്കുന്നതുമാണ്.

[1] 2017-18 ലെ പുതുക്കിയ ബഡ്ജറ്റ് എസ്റ്റിമേറ്റ് തയ്യാറാക്കുമ്പോൾ താഴെ കാണുന്ന കണക്കിലെടുത്ത് യഥാർത്ഥ തുകകൾ മാത്രമേ ചേർക്കാൻ പാടുള്ളൂ.

- (എ) ഈ സാമ്പത്തിക വർഷത്തിൽ ആദ്യ 3 മാസം (2017 - ഏപ്രിൽ മുതൽ ജൂൺ വരെ) ചെലവഴിച്ച തുക
- (ബി) ഈ സാമ്പത്തിക വർഷത്തിൽ ശേഷിക്കുന്ന മാസങ്ങളിൽ അത്യാവശ്യം വേണ്ടുന്ന തുക
- (സി) മേൽ തുകകൾ കണക്കാക്കുമ്പോൾ എല്ലാ ജീവനക്കാരുടെയും 01-ശംബളം (1. ശംബളം - ഓണം അഡ്വാൻസ് ഉൾപ്പെടെ, 2. ക്ഷാമവേതന, 3. വീട്ടുവടക അലവൻസ്, 4. ഡെപിറ്റേർ റീ ഇംപ്രൂവ്മെന്റ്, 5.

അലവൻസുകൾ (സി.സി.എ., എച്ച്.റ്റി.എ., വാഷിംഗ് അലവൻസ്, സ്പെഷ്യൽ അലവൻസ്, വികലംഗ ജീവനക്കാർക്കായുള്ള കൺവെന്യൻസ് അലവൻസ്, ബോണസ്, ഫെസ്റ്റിവൽ അലവൻസ്, തുടങ്ങിയ അലവൻസുകളും ഹോണറേറിയവും) 02- വേതനം {1. ഹർട്ട് ടൈം ജീവനക്കാരുടെ ശംബളം, 2. ക്ഷാമബത്ത, 3. അലവൻസുകൾ(സി.സി.എ., വികലംഗ ജീവനക്കാർക്കായുള്ള കൺവെന്യൻസ് അലവൻസ്, ബോണസ്, ഫെസ്റ്റിവൽ അലവൻസ് തുടങ്ങിയ അലവൻസുകൾ). 4. കൺസോളിയേഷൻ പേ (കാഷ്യൽ സ്റ്റിപ്പൻഡൻഡ് കോൺട്രാക്റ്റ് ജീവനക്കാരുടെയും ശംബളം), 5. ഡെയലി വേജസ്. 04. യാത്രാചെലവുകൾ- 1. യാത്രാബത്ത, 2. സ്ഥലംമാറ്റ ബത്ത, 3. പി.സി.എ/പി.റ്റി.എ., 4. എൽ.റ്റി.സി എന്നിവ ഉൾപ്പെടുത്തുക. 05- ആഫീസ് ചെലവുകൾ - 1. വെള്ളക്കരം, 2. വൈദ്യുത ചെലവ്, 3. ടെലഫോൺ ചെലവ്(ആനക്ലർ-8), 4. മറ്റിനങ്ങൾ, 06-വാടക, കരം, നികുതി, 09-സഹായനം, 10-സംഭവന, 21-ഓട്ടോർ വെഹിക്കിൾസ് 2. വാഹനങ്ങളുടെ അറ്റകുറ്റപ്പണികളും സംരക്ഷണവും(ആനക്ലർ-9), 24- സാധനങ്ങളും സാമഗ്രഹികളും, 31-സഹായനം-ശംബളം, 34-മറ്റ് ചെലവുകൾ, 36- സഹായനം-ശംബളേതരം, 45-P.O.L എന്നിവ ഉൾക്കൊള്ളിക്കേണ്ടതാണ്.

[2] 2018-19 ലെ ബഡ്ജറ്റ് എസ്റ്റിമേറ്റ്.

(എ) 01- ശംബളം:- 1. ശംബളം കണക്കാക്കുമ്പോൾ ഇതോടൊപ്പം നൽകിയിട്ടുള്ള ആനക്ലർ-4 ൽ ഏപ്രിൽ മാസത്തെ (നിലവിലുള്ള സൂയിലുകളിൽ) ബെയ്സിക് പേ കണക്കാക്കി തയ്യാറാക്കേണ്ടതാണ്. ഗവ. ഉത്തരവുള്ളതും ഇപ്പോൾ ഒഴിഞ്ഞു കിടക്കുന്നതുമായ തസ്തികകൾക്ക് മിനിമം ബെയ്സിക് പേ കണക്കാക്കേണ്ടതാണ്.

(ബി) ശംബളത്തിലെ മറ്റു കാര്യങ്ങൾ 17-18 ലെ റിവൈസ്ഡ് എസ്റ്റിമേറ്റിൽ തയ്യാറാക്കിയതുപോലെ നടപടി സ്വീകരിക്കേണ്ടതാണ്. (ആനക്ലർ 3, 4 എന്നിവ പൂർത്തീകരിച്ച് നൽകേണ്ടതാണ്).

(സി) 02- വേതനം:- 1. ഹർട്ട് ടൈം ജീവനക്കാരുടെ ശംബളം, 2. ക്ഷാമബത്ത, 3. അലവൻസുകൾ(സി.സി.എ., വികലംഗ ജീവനക്കാർക്കായുള്ള കൺവെന്യൻസ് അലവൻസ്, ബോണസ്, ഫെസ്റ്റിവൽ അലവൻസ് തുടങ്ങിയ അലവൻസുകൾ). 4. കൺസോളിയേഷൻ പേ (കാഷ്യൽ സ്റ്റിപ്പൻഡൻഡ് കോൺട്രാക്റ്റ് ജീവനക്കാരുടെയും ശംബളം), 5. ഡെയലി വേജസ്. (ആനക്ലർ 5 പൂർത്തീകരിച്ച് നൽകേണ്ടതാണ്).

(ഡി) 04. യാത്രാചെലവുകൾ:- 1. യാത്രാബത്ത, 2. സ്ഥലംമാറ്റ ബത്ത, 3. പി.സി.എ/പി.റ്റി.എ., 4. എൽ.റ്റി.സി എന്നിവ ഉൾപ്പെടുത്തേണ്ടതാണ്

(ഇ) 05- ആഫീസ് ചെലവുകൾ:- 1. വെള്ളക്കരം, 2. വൈദ്യുത ചെലവ്, 3. ടെലഫോൺ ചെലവ്(ആനക്ലർ- 8), 4. മറ്റിനങ്ങൾ എന്നിവ ഉൾപ്പെടുത്തേണ്ടതാണ്.

(എഫ്) 06-വാടക, കരം, നികുതി:- ഇക്കാര്യത്തിൽ ആഫീസ് കെട്ടിട വാടക (കെട്ടിട വാടക നിശ്ചയിച്ച , അംഗൻവാടി കെട്ടിട ,കെട്ടിട നികുതി എന്നിവ കണക്കാക്കേണ്ടതാണ്)

(ജി) 21-ഓട്ടോർ വെഹിക്കിൾസ്:- 2. വാഹനങ്ങളുടെ അറ്റകുറ്റപ്പണികളും സംരക്ഷണവും ആനക്ലർ-9 പ്രകാരം പ്രൊപ്പോസൽ നൽകേണ്ടതാണ്.

(എച്ച്) 34-മറ്റ് ചെലവുകൾ:- വകുപ്പിൻ കീഴിലുള്ള സ്ഥാപനങ്ങളിലെ അന്തേവാസികളുടെ സംരക്ഷണ ചെലവ് കണക്കാക്കുമ്പോൾ Sanctioned Strength, സംരക്ഷണ ചെലവ് എന്നിവ നൽകേണ്ടതും ആയത് പ്രകാരം ബഡ്ജറ്റ് തയ്യാറാക്കേണ്ടതാണ്. (ഇവയുടെ ജി.ഒ യുടെ പകർപ്പ് ഉള്ളടക്കം ചെയ്യേണ്ടതാണ്).

ഐ.സി.ഡി.എസുകളിലെ 34- ഒ.സി കണക്കാക്കുമ്പോൾ അംഗൻവാടി ജീവനക്കാരുടെ റ്റി.എ, ബയിംഗ് മെഷിൻ സീലിംഗ് , ഹാൾ റെന്റ് എന്നിവ തയ്യാറാക്കി നൽകേണ്ടതാണ്. (പ്രോസിഡിംഗ്സ് പ്രകാരം ലഭിക്കുന്ന തുകകൾ ഉൾപ്പെടുത്തേണ്ടതില്ല അവ ഡയറക്ടറേറ്റിൽ നിന്ന് ചേരിക്കുന്നതാണ്)

(ഐ) 45-P.O.L:- ഇന്ധനത്തിനായി തുക കണക്കാക്കുമ്പോൾ ആനക്ലർ-9 വിവരം ലഭ്യമാക്കേണ്ടതാണ്.

(3) ബഡ്ജറ്റ് എസ്പിന്റേറ്റ് തയ്യാറാക്കുമ്പോൾ ശ്രദ്ധിക്കേണ്ട കാര്യങ്ങൾ

(എ) താഴെ പറയുന്ന ഫോറങ്ങളിൽ ആണ് എല്ലാ കാര്യലയങ്ങളുടെയും 2017-18 ലെ പുതുക്കിയ ബഡ്ജറ്റ് എസ്പിന്റേറ്റും 2018-19 ലെ ബഡ്ജറ്റ് എസ്പിന്റേറ്റും നൽകേണ്ടത്. ബാധകമല്ലാത്ത സ്റ്റേറ്റ്മെന്റിൽ 'ഇല്ല' എന്ന് റിപ്പോർട്ട് ചെയ്യേണ്ടതാണ്

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| 1 Form No. I | 11 Form No.IX(C) |
| 2 Form No.II | 12 Form No.X |
| 3 Form No.III | 13 Form No.XI |
| 4 Form No.IV | 14 Annexure III |
| 5 Form No.V | 15 Annexure IV |
| 6 Form No.VI | 16 Annexure V |
| 7 Form No.VII | 17 Annexure VI |
| 8 Form No.VIII | 18 Annexure VII |
| 9 Form No.IX(A) | 19 Annexure VIII |
| 10 Form No.IX(B) | 20 Annexure IX |

(ബി) 2235, പഞ്ചായത്ത് രാജ്/ നഗരപാലിക എന്നിവയുടെ 2017-18 ലെ പുതുക്കിയ ബഡ്ജറ്റ് എസ്പിന്റേറ്റും 2018-19 ലെ ബഡ്ജറ്റ് എസ്പിന്റേറ്റും പ്ലാൻ, നോൺപ്ലാൻ എന്നീ ക്രമത്തിൽ തയ്യാറാക്കി വെബ്സൈറ്റ് കവറിംഗ് ലെറ്ററോടെ നിശ്ചിത തീയതിക്കകം ഈ കാര്യാലയത്തിൽ നൽകേണ്ടതാണ്.

കൂടാതെ ഇതോടൊപ്പം ഉള്ളടക്കം ചെയ്തിരിക്കുന്ന പ്രൊഫോർമയിൽ ഈ സാമ്പത്തിക വർഷത്തിൽ 2017 ഏപ്രിൽ മാസത്തിൽ മാറിയ പേ റിവിഷൻ അരിയറിന്റെ വിവരങ്ങൾ, 2017 ഒക്ടോബർ മാസത്തിൽ മാറേണ്ടതുമായ പേ റിവിഷൻ അരിയറിന്റെ വിവരങ്ങളും, 2018-2019 സാമ്പത്തിക വർഷം ഏപ്രിൽ മാസത്തിലും ഒക്ടോബർ മാസത്തിലും മാറേണ്ട പേ റിവിഷൻ അരിയർ സ്റ്റേറ്റ്മെന്റ്, ജില്ലാ സാമൂഹ്യനിതി ഓഫീസർമാർ അതാതു ജില്ലയ്ക്കു കീഴിലുള്ള ഡി.പി.ഒ ഓഫീസുകളിലെയും ഇൻസ്പെക്ടറുമാരിലെയും, പ്രോഗ്രാം ഓഫീസർമാർ എല്ലാ ഐ.സി.ഡി.എസ് ഓഫീസുകളിലെയും അരിയർ സ്റ്റേറ്റ്മെന്റ് കൺസോളിഡേറ്റ് ചെയ്ത് 2017 ജൂൺ 28 നകം (ബുധനാഴ്ച) ഈ ഓഫീസിൽ വെബ്സൈറ്റ് കവറിംഗ് ലെറ്ററോടെ ലഭ്യമാക്കേണ്ടതാണ്.


 J/സാമൂഹ്യനിതി ഡയറക്ടർ

പ്രൊഫോർമ

Statement of Pay Revision Arrear For 2017-18 and 2018-19

Month	Year	Amount Drawn In April 2017					Amount due In Oct.2017					Amount due in the year of 2018-2019				
		Pay	DA (+/-)	HRA	CCA (+/-)	Interest	Pay	DA (+/-)	HRA	CCA (+/-)	Interest	Pay	DA (+/-)	HRA	CCA (+/-)	Interest
Name and post																
Total																

PALCE
DATE

SIGNATURE
DESIGNATION



GOVERNMENT OF KERALA
Finance (Budget Wing-A) Department

CIRCULAR

No. 46/2017/Fin.

Dated, Thiruvananthapuram, 7th June, 2017

Sub: Budget Estimates 2018-2019 - Preparation of - Instructions - Issued.

The Annual Budget of the State Government for the financial year 2018-19 will be presented to the Legislature during the last quarter of the current financial year. To achieve this objective, the process of formulation of Budget Estimates for 2018-2019 will have to be completed sufficiently early. In this connection, attention of all the Heads of Departments and other Estimating Officers is invited to paragraph 31 of the Kerala Budget Manual and they are requested to take immediate steps for the formulation of the Budget Estimates for 2018-2019. The following dates are fixed for the receipt of the Budget Estimates for 2018-2019 in Finance Department:

Non-Plan Expenditure	: Not later than 31 st July, 2017
Plan Expenditure	: Not later than 5 th August, 2017
Revenue and Other Receipts	: Not later than 5 th August, 2017

The proposal for the Budget Estimates 2018-19 has to be furnished through the web based application, namely 'Budget Monitoring System (BMS)' (www.budgetdata.kerala.gov.in) as done in the previous year. The controlling officer shall furnish proposals for the Revised Estimates for 2017-18 and Budget Estimates for 2018-2019 under Non-Plan heads (Salary/Non-Salary), Receipt heads, Debt heads, estimates of Grant-in-aid institutions and LSGs and estimates under Public Account using the relevant modules in the Tasks menu of the BMS. The controlling officers can access 'BMS' with the username and password already provided to them by the Finance Department. It has to be ensured that the process of online submission of budget proposals is completed as per the time schedule fixed above. Data entry in BMS and uploading of proposals will not be allowed beyond the time limit prescribed above. Detailed procedure regarding data entry in the BMS for online submission of budget proposals will be available in the Notice Board section of the home page of BMS. The estimates as generated in the 'BMS application' should be sent to the Finance Department and Administrative Department simultaneously. The Administrative Department should record their comments and recommendations on the estimates and forward it to the Finance Department electronically within 10 days of receipt of the estimates from the controlling officers.

Detailed notes on the points to be kept in mind while formulating the Budget Estimates for 2018-2019 are given below:

Revised Estimates for 2017-18

2. The Revised Estimates for **2017-18** should be prepared as realistically as possible with reference to the following facts, instead of repeating the previous year's budget figures in a routine way.

- (i) the progress of expenditure during the first three months (first quarter) of the financial year;
- (ii) the expenditure likely to be incurred during the remaining months of the financial year;
- (iii) the additional funds proposed to be obtained as Supplementary Grants;
- (iv) the re-appropriation or resumption of funds already made or proposed to be made;
- (v) the new schemes that are sanctioned during the course of the financial year;
- (vi) the new heads of account opened during the year either for booking expenditure on new schemes or for accommodating any adjustments and the new heads of account opened while distributing existing lump sum provisions; and
- (vii) any other relevant factors that will materially affect or have a bearing on the expenditure during the financial year.

Each of these factors should be spelt out in sufficient details by uploading/enclosing copies of the relevant orders. In short, the revised estimates should represent the anticipated expenditure of the year, with reference to all relevant post-budget developments, and should closely correspond to the actual expenditure. As the closing balance of the year is worked out with reference to the revised estimates, any significant variation between revised estimates and actual expenditure would upset the Ways and Means forecasts. **On account of financial constraints, the Revised Estimates in the aggregate should not normally exceed the Budget Estimates.** In the case of lump sum provisions included in the budget for the current year, the revised estimates for the year and the budget estimates for the coming year should be furnished in detailed head-wise.

Note: - The actual expenditure for a representative month, say June 2017, booked under each detailed head of account should also be furnished along with the revised estimates proposed.

Budget Estimates for 2018-2019

3. The Estimates in respect of revenue and other dues to the Government should be prepared taking into account the need to accelerate collections. The extent of arrears at the end of 2017-18 should be indicated year-wise and brief account given on the steps taken or proposed to be taken to collect the arrears. The reasons for accumulation of arrears should also be furnished in the remarks column. Similar details should be furnished while forwarding the

estimates with regard to recovery of loans and advances. Separate statements on arrears of tax and non-tax revenue and arrears of loans and advances in the proforma shown in Annexure I and II should also be furnished along with the Estimates. **These estimates have to be submitted physically as there is no provision for online entry in BMS for these items.** Brief notes explaining reasons for significant variations, if any, in respect of estimates of Revenue Receipts should also be furnished in the remarks column. All Heads of Departments and Estimating Officers should therefore personally ensure that estimates are prepared with utmost care taking into account all aspects that are normally available at the time of estimation so as to avoid instances of huge variations between estimates and actuals.

4. The budget estimates of expenditure should be prepared as accurately as possible so that the amounts proposed for each function, programme or scheme do not turn out to be either excessive or inadequate later on. The attempt should be to assess the precise requirements with reference to all available data. The revised estimates proposed for the year should form the basis for preparing budget estimates for the coming year, making due allowance for any special factors. Thus, if the current year estimates provide for any non-recurring items of expenditure, a corresponding reduction should be made in the Budget Estimates for the coming year. The variations between the Revised Estimates for 2017-18 and the Budget Estimates for 2018-2019 should be clearly and precisely explained in the remarks column. Otherwise any proposed increase will not be considered. *Public Accounts Committee (2014-16) in its 90th Report has recommended that excess expenditure /savings of the previous years should be taken into account while formulating the Budget Estimate for the succeeding years. All heads of Departments and Controlling officers shall look into the instances of persistent savings/excess while furnishing Budget Estimates for the year 2018-19 in order to make Budget Estimate as realistic as possible.*

5. Certain schemes may involve expenditure under more than one head of account. While proposing provision for such schemes under any one of the head of account, *the full details of the provisions proposed under the other heads should also be indicated* in the remarks column, so that a complete picture of the financial requirements would be available. The explanation of the scheme should also be comprehensive covering all the components of the proposed expenditure.

Need for Economy

6. The serious financial constraints being faced by the State Government make it imperative for the Government to prepare the Budget 2018-2019 with extreme austerity. As a general rule, the Non-Plan Revenue Budget excluding salaries of each unit should be retained at the current year's level. Retention of the Revenue Budget at the current year's Revised Estimate level will, therefore require introduction of economy measures in all other spheres of activity. It might necessitate the dropping of uneconomical schemes and perhaps deferment of certain measures including maintenance expenditure, which can be postponed. The success of the exercise depends to a large extent on the personal involvement of the Head of Department, who should go through each and every unit of appropriation and decide upon where the downsizing should be made. Budget preparation should not become a mechanical incremental exercise. In the event of a scheme or activity being deferred or dropped, there will be surplus staff that, however, cannot be retrenched. The officer concerned should prepare a complete list

of such staff declared as surplus and keep such a list ready for future use, so that they can be absorbed in arising vacancies.

7. *The Heads of Departments and the Controlling Officers should critically review the programmes/schemes/works and justify their continuance and send such a review report along with their Budget Estimates without fail.* The Heads of Departments/Estimating Officers should note that it is the primary responsibility of the Officers concerned to rationalise the process of implementation of programmes/schemes/works and to bring economy measures; wherever possible. In this exercise, some schemes may have to be wound up and some others merged with or transferred to the activities of other Departments. This should give an opportunity to critically review the activities of each department.

Recovery of Expenditure

8. For certain schemes, the expenditure is recoverable from other Governments or bodies. Full details of the percentage of recovery, the arrears relating to previous years pending recovery etc., should be included in the proposals. Such recoveries will be treated as receipts in the case of those coming under Revenue Account and reduction in expenditure in the case of those under Capital Account.

New Schemes

9. For all new schemes for which provisions are proposed in the Budget Estimates for the first time, necessary details on which the requirement of funds is based, and copy of the relevant Government Orders sanctioning the scheme should be furnished electronically. As far as possible, lump provision should not be proposed. "Part II schemes" under Non Plan will not be entertained on any account along with budget proposals. In this connection attention is also invited to Para 24 of Kerala Budget Manual by which *provision should be proposed for sanctioned schemes only and not for new schemes awaiting Government sanction.*

Salaries

10. The provision will include pay and allowances in all forms except travel expenses. The forecast of estimates on salary requirements should be accurate. *Re-appropriation from salary head will not be allowed in the normal course.* The provision should be worked out with reference to the actual pay drawn by the various incumbents. To verify the calculations a statement showing the sanctioned strength, the actual strength in position, their scales of pay and actual pay should be furnished. **While preparing the estimates of salaries, data as available in the 'Service Payroll Administrative Repository of Kerala' (SPARK) should also be taken into due consideration.** The variations between the strength of staff included in the budget for 2017-18 and that proposed in the budget for 2018-2019, should be explained in the remarks column by attaching copies of the relevant sanction orders, if any. **A report on variation in staff strength should be furnished electronically in the PDF format available in the task menu of BMS application. All Controlling officers shall ensure that details of estimates on salaries such as Pay, DA, HRA, Medical Reimbursement and Other allowances including overtime allowance are generated electronically in PDF format in the BMS as Annexure III, III(i), III(ii) III(iii), III(iv) & III(v) while furnishing online**

proposals to Finance Department. The statement showing the details of posts created /abolished shall be furnished in Annexure IV. Brief explanation for large variations with reference to the actual expenditure of the past three years and Revised Estimates of the current year should be given in remarks column or using the facility to attach PDF files in the relevant module of BMS. Estimates of Conveyance Allowance to Physically Challenged Employees, PCA/PTA admissible to certain categories of employees, other allowances like CCA, HTA, Risk Allowance, Compensatory Allowance, Special Allowance, etc. and estimates of Uniform Allowance, Adhoc Bonus/ Special Festival Allowance payable to employees will form part of Estimates of 'Other Allowances' under 'Salaries'.

11. Provisions should not normally be proposed for posts, which are kept in abeyance. Provision for existing temporary establishments, whose continuance in the ensuing year is anticipated should however, be made. In the case of posts declared as surplus, provisions need be proposed only up to such time when the incumbents in such posts get absorbed in arising vacancies or get deployed elsewhere.

Wages

12. Government in G.O(Rt)No. 3771/2016/Fin dated:22.04.2016 issued orders for opening new object heads under detailed head '02-wages, in order to have separate classification of expenditure of pay, DA, other allowance, consolidated pay and daily wages in r/o part – time contingent/ daily waged/casual employees. All controlling officers shall ensure that details of estimates on wages such as 1-pay, 2- DA, 3-other allowance, 4-consolidated pay, and 5- Daily wages entered separately in BMS software and are generated electronically in the PDF format as annexure V while furnishing online proposals to Finance Department.

13. *Separate statements /details should be furnished in respect of those employees, who are given the scales of pay/salaries equivalent to the UGC, ICAR, CSIR, AICTE, ICMR or any other similar schemes. The copies of the Government Orders by which such employees have come over to such scales should also be furnished.*

Works

14. Provision for "Works" is mostly included under Plan. In respect of "Continuing Works" the estimates may be forwarded before Plan allocations are known so that the details can be verified sufficiently early. The estimates should also include the details of sanction by competent authority. The estimated cost of the work and the progressive anticipated expenditure up to the end of 2017-18 should be furnished in the remarks column. The Volume I of Appendix II (Works Appendix) contains the details of works for which administrative sanction has been accorded and Volume II contains 'New Works' having no administrative sanction. The works for which Administrative Sanction was obtained during 2017-18 shall be included under Volume-I of Appendix II (Works Appendix) of 2018-19. The Chief Engineers/Administrative Departments should not forward proposals for any new works along with the budget proposals, unless Government specially clears them. No provision need be proposed for those works, which have been transferred to the Local Self Governments.

15. There have been instances where proposals for change of the description and name of works are made later in the year. This evidently shows lack of proper scrutiny by the estimating officers while submitting proposals. The works should be properly and correctly worded while sending the budget proposals. The details of works included in 'Works Appendix' need be forwarded only in Malayalam.

16. The works proposed by the estimating officers under Plan should be linked to the Plan scheme concerned in the Plan Budget. This linking may be done duly furnishing the name of Work/Works coming under a particular Plan scheme indicating also the code number of the scheme. **Heads of Departments may note that the works, which are not linked to the connected Plan Scheme, will not be included in the "Works Appendix".**

Travel Expenses, Office Expenses, Rent, Rates and Taxes etc.

17. The estimates proposed against each detailed head should be accompanied by supporting statements. **The estimates under Travel Expenses shall be furnished electronically in the proforma shown in Annexure VI through BMS showing separately the provisions required under (1) Tour T.A, (2) Transfer TA and (3) Leave Travel Concession.** While preparing estimates under Travel Expenses, the following guidelines prescribed in the Ninth Report of the Kerala Administrative Reforms Committee shall be adhered to:

Head of Department should give a statement indicating the arrears of Travel Allowance in his Department and the requirement for the coming year. Both these figures should be split into following categories.

- (a) For tours related to defending government cases in various courts of law.
- (b) For tours which, if not undertaken, will directly result in financial loss to Government.
- (c) For tours of inspection as per standing orders laying down such inspections.
- (d) For journeys for training purposes.
- (e) For other tours.

Administrative Departments concerned are required to make realistic assessment of estimates under Travel Expenses based on the information as detailed above.

The provision proposed under 'Office Expenses' indicating the requirement of funds under (1) Water Charges (2) Electricity charges, (3) Telephone Charges and (4) Other items shall be furnished electronically through BMS in proforma shown in Annexure VII-i, VII-ii, VII-iii & VII-iv respectively. Provision for non-recurring items (furniture, equipment etc.) of expenditure should not be repeated merely on the basis of average expenditure for the previous years; but should be restricted to the actual requirement. **Relevant details of telephone connections as required in Annexure VIII should also be furnished as supporting attachment to Annexure VII-iii. Statements showing the requirements and the approximate cost should be furnished.** A break-up of recurring and non-recurring expenditure should also be given in respect of each item. *The specific economy restrictions*

shall be kept in view while working out the requirements. Details of buildings taken on rent and the rate of rent fixed by Government for each building should be furnished separately.

Motor Vehicles

18. The estimates for meeting the expenditure on fuel, lubricants etc. should be proposed under the detailed head 'P.O.L'. The provision proposed should indicate actual requirements. The estimates for fuel charges etc. should be prepared after taking into account the restrictions imposed by the Government through various economy orders. The estimates proposed under 'Motor Vehicles' should indicate separately the amount required under (i) purchase of new vehicles and (ii) repairs and maintenance. Copies of orders sanctioning purchase of vehicles should invariably be attached in support of proposals relating to estimates under 'purchase of vehicles'.

19. **The statement showing details of vehicles of each Department/Office shall be furnished electronically through BMS as shown in Annexure-IX-i, and Annexure-IX-ii for estimation of BE 2018-19 under the detailed head 21-2 Repairs and Maintenance' and '45 POL'. Proposal for P.O.L in respect of machines other than vehicles shall be furnished separately as P.O.L-Non vehicle in Annexure-IX-iii.** Estimates in respect of requirements (for instance 21-1 Purchase of Vehicle) other than those mentioned above have to be furnished electronically using the '**Other Estimates**' module of BMS.

Other Charges

20. The expenditure towards Water charges and Electricity charges for functional purposes (Medical Colleges and Hospitals, Colleges, Technical Institutions etc.) should be debited under the object heads viz., (1) Water Charges (2) Electricity Charges and (3) Other items below the detailed head '34 Other Charges'.

Information Technology Related Expenditure

21. The proposals relating to Budget Estimates in respect of computer-related expenditure including training, acquisition of hardware/software as well as development and maintenance of software should invariably be classified under the detailed head '99-Information Technology' below the relevant sub head.

Grant-in-aid by State Government

22. The estimates for 'Grant-in-aid' by the State Government released to various Institutions should be **furnished electronically** under the detailed heads "**31-Grant-in-Aid-General -Salary**" "**35-Grants for the creation of Capital Assets**" and "**36-Grant-in-Aid-General -Non Salary**", depending on the purpose for which each grant is made.

Interest on Loans

23. The payment of interest charges on loans availed of by various Government Departments is an inevitable item of expenditure. The Heads of Departments/Administrative

Departments should ensure that sufficient provisions for payment of interest on loans availed of by them from Financial Institutions are duly proposed while sending budget proposals.

Decretal Claims

24. (i) *Provision should be proposed for meeting charged expenditure that may be necessary to satisfy court decrees.* - A special review of all claims that have gone to Courts or are likely to be taken to the Courts should be conducted for assessing the likely requirements. It is also desirable to provide for unforeseen expenditure arising from Court decrees.

(ii) *Decretal Claims – Land acquisition cases.* – For satisfaction of Court decrees relating to land acquisition cases, which have no scope for appeal, charged appropriations are being made under the following heads of account

‘2075-00-800-54 Deposit of Decretal amount to Courts for satisfaction of Court Decrees connected with the land acquisition cases in respect of Government Departments- Lump provision’

‘2075-00-800-53 Deposit of Decretal amount to Courts for satisfaction of Court Decrees connected with the land acquisition cases in respect of Local Bodies/Public Sector Undertakings/Other Institutions – Lump Provision’.

Revenue Department in the Secretariat is the Chief Controlling Department in respect of the above Sub-heads of account. The Heads of Departments and the Controlling Officers should assess the requirement on these items and propose the estimates for inclusion in the Revised Budget Estimates 2017-18 and Budget Estimates 2018-2019 to the Revenue Department in the Secretariat. The Revenue Department in turn will send a consolidated proposal to the Finance (Budget Wing) Department for inclusion in the Budget.

Inter-Departmental Adjustments

25. The Estimating Officers shall ensure that adequate provision is proposed for carrying out inter-departmental adjustments and for effecting adjustments between different heads of account. Proposals for Supplementary Demands for Grants for such purposes will not normally be entertained.

At present the proposals in respect of Plan schemes and other items mentioned below are not captured in the web based application of ‘Budget Monitoring System’ and hence details thereof should be furnished in physical formats.

Plan Schemes

26. The outlay fixed for each scheme in the Annual Plan programme for 2018-2019 (Second year's Programme of Thirteenth Five Year Plan 2017-2022) may be taken as the basis for proposing provision in the Budget for Plan schemes. For new schemes or expansion of existing schemes, separate statements containing sufficient details in support of the provision should be furnished. While making provision for a Plan scheme under a particular Head of Development, it should be ensured that the funds to be provided for execution of works, payment of loans/share participation etc., are well accommodated within the Annual Plan

outlay fixed for the schemes. Formulation of estimates of Plan schemes shall be prepared with reference to the detailed guidelines to be issued by the State Planning Board regarding classification of expenditure for the Thirteenth Five Year Plan (2017-2022).

27. A consolidated statement showing the estimates proposed for Plan Schemes should be furnished in the form given in Annexure X. The physical and financial targets in respect of each scheme, stage of implementation and other relevant details should also be furnished. A copy of Annexure X and the statement regarding the physical and financial targets should be sent to the Planning and Economic Affairs Department as well.

28. While proposing provision for Centrally Sponsored Schemes, the instructions issued from Planning and Economic Affairs Department should be taken care of. Information regarding allocation approved by Government of India in 2016-2017 and 2017-18 for each scheme shall be furnished. If it is a new scheme pending approval of the Government of India, details of the scheme forwarded to the Government of India may be furnished. Due care should be taken to ensure that only those schemes of Government of India which are currently operational are proposed to be included in the Budget for 2018-19.

29. Government of India have decided to restructure Centrally Sponsored Plan Schemes by subsuming similar Schemes/ Scheme Components from 2014-15 onwards and also to route Central assistance through the Consolidated Fund of the State instead of transferring directly to the implementing departments/ agencies. The Estimating Officers shall ensure that the above restructuring of Centrally Sponsored Schemes is taken into account while furnishing plan proposals for Revised Estimates 2017-18 and Budget Estimates 2018-19.

Foreign Exchange Budget

30. In order to initiate annual exercise on formulation of the Foreign Exchange Budget for the year 2018-2019 by Government of India, the Departments concerned may furnish to this Department the estimates of Foreign Exchange Commitments and outgoes (Payments) in respect of such Department or Departmental Undertakings/Public Sector Undertakings under their control for the current year (Revised Estimate) and for the next year (Budget Estimate) with specific supporting details.

Other Details

31. With a view to analyse the extent of Central Assistance due to the State, the Officers concerned should give a list separately of all Externally Aided Projects, and Centrally Sponsored Schemes in the proforma given in Annexure XI to this Circular.

32. A list showing the total amount of subsidies/grants released during 2016-2017 and proposed to be released in 2017-18 and 2018-2019 should also be furnished.

Land Acquisition Charges

33. As per Article 38 of Kerala Account Code Volume I, cost of land acquired for any specific work or project shall be recorded as part of cost of the work or of the project under the relevant functional major/minor head. All heads of departments shall make realistic assessment of estimates of land acquisition charges for government purposes and furnish proposals for

Budget Estimates 2018-19 with details of works/ projects, sanction orders, etc. The estimated cost of land acquisition for the year 2018-2019 may be given indicating separately amounts to be paid on account of court decrees and otherwise.

34. New requirements like special maintenance, replacement of vehicles etc. which are not normally catered to, should be given in a separate note for consideration by Finance Department.

Implementation of Official Language

35. The committee on Official Language (2011-14) in its 3rd report has recommended that 0.05% of budget outlay should be earmarked under a separate head of account for the activities on promoting Malayalam as official language. It was also recommended by the committee that necessary direction in this regard shall be given in the instructions issued in connection with the preparation of Budget. All officers/ Heads of departments shall therefore propose necessary budget provision under the detailed head '26-implementation of official language' for incurring expenditure for the activities on promoting Malayalam as official language.

Scrutiny by Administrative Department

36. The Administrative Department may scrutinise the estimates in the light of the sanctions given from time to time particularly in regard to the necessity for the continuance of temporary staff during the year 2018-2019 and suggest modifications, if any, found necessary before the end of July 2017, in the case of Non-Plan estimates. If, in the light of the subsequent orders or other developments, any alteration in the Budget Estimates are found necessary such alterations should be intimated to the Finance Department. **At present there is no facility in BMS to carry out corrections/modifications once the proposal is furnished electronically to Finance Department. Hence subsequent alterations, if any, found necessary to these proposals has to be furnished in physical format not later than 30th August 2017.**

37. Certain schemes already under consideration in the Secretariat are sometimes left out in the Budget proposals and are sent to the Finance Department after the Budget Estimates are finalised. *As Finance Department cannot consider belated proposals for inclusion in the Budget, the Departments of the Secretariat are requested to ensure that all pending proposals are considered along with the budget proposals.*

Explanatory Memorandum

38. A Statement of guarantee given by the Government of Kerala is given in Appendix IV to the Explanatory Memorandum. Similarly the particulars of Government properties leased out at subsidised or concessional rates of rent and for which standard rent has not been fixed are given in Appendix V. The Heads of Departments and the respective Administrative Departments of the Secretariat are requested to examine these statements and indicate the changes necessary to make them up-to-date.

39. The following information has to be brought to the notice of the Legislature according to rules:

- (a) Cases already approved by the Legislature but where the expenditure is subsequently expected to exceed appreciably the amount intimated to the

Legislature. Full details with reasons for the variations may be furnished in the form given, in Annexure XII to this Circular.

- (b) Full details of Government properties or assets proposed to be transferred free of cost or sold at concessional rates to outside bodies/institutions/parties. In the case of land, particulars relating to the extent, survey number, location, name of transferee and purpose for which transfer is made etc., may be furnished. The details given in Appendix VI of the Explanatory Memorandum may, therefore be verified and up-to-date details furnished.
- (c) Statement showing the details of dues from Public Undertakings proposed to be waived should be sent as laid down in Circular no. 54/79/Fin. Dated 7.6.1979 given as Annexure XIII to this Circular.

Schemes Implemented by Local Self Governments

40. Government in G.O.(P) No.189/95/LAD dated 18.09.1995 issued orders transferring administrative control of various schemes/functions to the Local Self Governments constituted as per the Kerala Panchayati Raj Act, 1994 and Kerala Municipalities Act, 1994. The amounts required for implementation of each scheme/function transferred to the Local Self Governments are to be exhibited individually in a separate budget document viz., 'Appendix-IV Details of provisions earmarked to Panchayat Raj/Nagarapalika Institutions'.

41. All the Heads of Departments and other Estimating Officers are required to prepare and furnish Revised Budget Estimates for 2017-18 and Budget Estimates for 2018-19 in respect of the Schemes/Functions/Programmes relating to subjects that stand transferred to Local Self Governments. Separate Budget proposal covering the Estimates in respect of Village Panchayats/Block Panchayats/District Panchayats/Municipalities and Corporations should be prepared. The Non-Plan Estimates for the subjects/schemes transferred to Local Self Governments may be furnished head of account-wise (as per the classification existing in 'Appendix-IV Details of provisions earmarked to Panchayat Raj/ Nagarapalika Institutions') in the form appended (Annexure- XIV). Details of actual expenditure incurred on each scheme during 2016-17 may also be indicated in the proposals. Similarly, separate Budget Estimates for 2018-19 in respect of Plan schemes coming within the purview of Local Self Governments shall also be prepared and furnished, head of account-wise. Commencing from the financial year 2004-05, a new system of providing fund for maintenance, repairs and general purpose fund to the Local Self Governments for meeting running expenditure (viz; Office Expenses, Rent, Minor Works, Maintenance etc.) of those institutions transferred to their control was introduced. Pursuant on this, the practice of providing budgetary allocation for such purposes under the functional heads of the departments concerned was also dispensed with. Therefore estimate need not be proposed on such items in respect of institutions, transferred to Local Self Governments. However, provisions towards wages, pensions, supply of medicines to Health Institutions, educational concessions/scholarships, supply of books, equipments and consumable to educational institutions, noon feeding programme, etc. may be included. No estimate need be furnished separately in respect of the staff transferred to Local Self Governments, as their pay and allowances are presently met from the respective departmental head of account.

Measures for Fiscal Transparency

42. In accordance with clause (b) of sub-section (2) of section 5 of the Kerala Fiscal Responsibility Act, 2003, Government have to present documents to the Legislature in the nature of Budget in Brief along with the annual budget, different statements on State's fiscal status as part of measures for fiscal transparency. This includes: (i) Statement of claims and commitments made by the Government on revenue demands, but not realized (in Form B-5) (ii) Statement on liability in respect of major works and contracts, committed liabilities in respect of land acquisition charges and claims on the government in respect of unpaid bills on works and supplies (in Form B-6) (iii) Statement of assets (in Form B-8) and (iv) Statement on the details of number of employees in Government, Public Sector and aided institutions and related expenditure on salaries (in Form B-9). All Administrative Departments/ Chief Controlling Officers/ Heads of Departments shall furnish along with their proposals on Budget Estimates 2018-19, the information relevant to their department/organization in the formats prescribed as Annexure-XV, Annexure-XVI, Annexure-XVII and Annexure-XVIII respectively.

43. As per the recommendations of the Twelfth Finance Commission the Central and State Governments are on the way of changing over to the accrual based accounting system from the present cash based system of accounting so that complete financial information required for management of financial resources can be recorded and reported. The present system fails to reflect the accrued liabilities arising out of the future commitments and payments and also does not provide information on the assets held by the Governments. The Commission has therefore suggested that in the interim, some additional information in the form of statements should be appended to the present system of cash accounting to enable more informed decision-making. These statements are relating to data on committed liabilities in the future including *inter alia* accounts payable, salary/wages/pension, accrued debt, spill over liabilities in the form of transfer of Plan schemes to Non-Plan at the end of the Plan, liabilities arising from incomplete projects etc, the Statement on implications of major policy decisions taken by the Governments during the year, highlighting the impact thereof on the cash outflows in the ensuing years on account of decisions or announcements made in the budget and the Statement on maintenance expenditure with segregation into salary and non-salary components. All Administrative Departments, Chief Controlling Officers and Heads of Departments shall therefore furnish the information as in the format prescribed as Annexure-XIX, XX, and XXI to this circular.

Initiative on Gender and Child Responsive Budgeting

44. The initiative on Gender and Child Responsive Budgeting aims at categorization of specific schemes/ programmes in the budget with a direct focus on women, girls and children, specific schemes/ programmes which are stated to have components on women, children and the exact budget shares of these components. Gender and Child Responsive Budgeting is to analyse how effectively Government policies, programmes, and budgetary allocation respond to the needs and concerns of the females and children. This will also help to achieve gender equity, gender equality and child focus in allocations by identifying priorities for improvement of gender and child based targets.

45. The budget data have to be prepared in such a manner that the gender and child sensitiveness of the budgetary allocations is clearly highlighted. All Administrative Departments and Chief Controlling Officers and Heads of Departments shall therefore furnish

along with other proposals on Budget Estimates 2018-19 information as in the format prescribed as Annexures – XXII & XXII(i) for the formulation of Gender and Child Responsive Budgeting.

Need for personal attention by the Controlling Authorities

46. As the preparation of the Budget involves the co-operation of all Departments of Government at different levels, it is necessary that the time schedule for the various stages of the work be strictly adhered to. Government also wish to emphasis that the preparation of the estimates should not be done in a routine manner in the accounts branches; but should receive the personal attention of all estimating and controlling authorities so that the estimates would, apart from being as close to reality as possible indicate the policies and directions of Government.

47. All the Controlling/Estimating Officers are requested to ensure that the time schedule prescribed in para 1 of this Circular is strictly adhered to.

Dr. K.M. Abraham
Additional Chief Secretary (Finance)

To

The Principal Accountant General (A&E), Kerala, Thiruvananthapuram.
The Principal Accountant General (G&SSA), Kerala, Thiruvananthapuram.
The Accountant General (E&RSA), Kerala, Thiruvananthapuram.
All Additional Chief Secretaries/Principal Secretaries/Secretaries/
Special Secretaries to Government.
All Departments (All Sections) of the Secretariat.
All Heads of Departments and Offices.
The Secretary to Governor.
The Additional Secretary to Chief Secretary.
The Secretary, Kerala Public Service Commission, Thiruvananthapuram.(with C.L)
The Secretary, Kerala State Information Commission, Thiruvananthapuram.
The Secretary, Ombudsman for Local Self Government Institutions, Thiruvananthapuram.
The Advocate General, Ernakulam.(with C.L)
The Secretary, Kerala State Road Transport Corporation, Thiruvananthapuram.(with C.L)
The Secretary, Kerala State Electricity Board, Thiruvananthapuram. (with C.L)
The Registrar of High Court, Ernakulam. (with C.L)
The Registrar, Kerala Lok Ayukta, Thiruvananthapuram. (with C.L)
The Registrar, Kerala Administrative Tribunal, Thiruvananthapuram.
The Registrar, University of Kerala/Cochin/Calicut/Kannur.
The Registrar, Mahatma Gandhi University, Kottayam/ Sanskrit University, Kalady.
The Registrar, Kerala Agricultural University, Mannuthy, Thrissur.
The Registrar, Kerala Veterinary and Animal Science University, Pookode.
The Registrar, Kerala University of Fisheries and Ocean Studies, Panangad, Ernakulam.
The Registrar, Kerala University of Health Sciences, Medical College PO, Thrissur.
The Registrar, APJ Abdul Kalam Technological University, Thiruvananthapuram.
Nodal Officer, www.finance.kerala.gov.in

Forwarded by Order



Section Officer

Annexure I
(Referred to in para 3)

Statement of arrears of Tax and Non Tax Revenue

Name of Department

I. Arrears of Tax

A. Tax Revenue

1.Item (Head of Account)

- a) Arrears outstanding at the beginning of the year 2017-2018
- b) The Demand for the year 2017-2018
- c) The amount collected during the year 2017-2018
- d) The amount remitted or written off during the year 2017-2018

B. Non Tax Revenue

II. The Amount of arrears as at the end of 2016-2017 is at the following stage of action (Rs. in lakh)

- (a) Revenue Recovery proceedings
- (b) Amount stayed by Court
- (c) Amount stayed by Government
- (d) Amount stayed by other authorities
- (e) Others

TOTAL:

Annexure II
(Referred to in para 3)

Statement of Arrears of Loans and Advances

Name of Department

I. Item

- (a) The arrears outstanding at the beginning of the year 2017-2018
- (b) The demand for the year 2017-2018
- (c) The amount collected during the year 2017-2018
- (d) The amount remitted or written off during the year 2017-2018

Annexure III

(Referred to in para 10)

Statement of sanctioned strength in each permanent and temporary establishment

Name of Department :										
Name of Office :										
Demand :					Description :					
Heads :		MAJ	SMJ	MINR	SUB	SUBSUB	DH	OBJ	PLAN/NON-PLAN	VOTED/CHARGED
							01	1		
Head Description :										

Sl No.	Designation	Scale of Pay	Basic Pay	Dearness Pay	Special Pay	GZD(Y/N)	Service Category	No. of Staff			Total Pay	Remarks
								Per	Temp	Total		
1												
Total:												

Monthly Grand Total	
Yearly Grand Total	

Annexure III-i
(Referred to in para 10)

Statement of fixed allowances - DA & HRA (DH 01-2&3)

Name of Department :										
Name of Office :										
Demand :					Description :					
Heads :		MAJ	SMJ	MINR	SUB	SUBSUB	DH	OBJ	PLAN/NON-PLAN	VOTED/CHARGED
Head Description :										

Sl No.	Designation	Total Pay	Service Category	No. of Employees	Monthly DA 01-2 (in Rs)	Yearly Total (in Rs)	Monthly HRA 01-3 (in Rs)	Yearly Total (in Rs)	Remarks
Total:									

Annexure III-ii
(Referred to in para 10)

Number of government servants drawing different rates of House Rent Allowance

Name of Department :										
Name of Office :										
Demand :				Description :						
Heads :		MAJ	SMJ	MINR	SUB	SUBSUB	DH	OBJ	PLAN/NON-PLAN	VOTED/CHARGED

Place Code	Place Name	Pay Range Code	Pay Range Name	HRA Amount	Number of Staff	Monthly Total

Annexure III-iii

(Referred to in Para 10)

Budget Estimates - Medical Re-imburement (DH 01-4)

Name of Department:										
Name of Office :										
Demand :				Description :						
Heads :		MAJ	SMJ	MINR	SUB	SUBSUB	DH	OBJ	PLAN/NON-PLAN	VOTED/CHARGED
Heads Description :										

SI No.	Actual Expenditure for 2016-17 (in Rs)	Budget Estimate for 2017-18 (in '000)	Actual Expenditure for first three months of 2017-18 (in Rs)	Revised Estimate for 2017-18 (in '000)	Budget Estimate for 2018-19 (in '000)	Remarks
Total:						

Annexure III-iv
(Referred to in para 10)

Statement of Fixed Allowances (DH 01-5 Other Allowances)

Name of Department :										
Name of Office :										
Demand :					Description :					
Heads :		MAJ	SMJ	MINR	SUB	SUBSUB	DH	OBJ	PLAN/NON-PLAN	VOTED/CHARGED
Heads Description :										

Sl No.	Designation	Total Pay	Total Staff	Allowance-1			Allowance-2			Bonus	Festival Allowance	Grand Total
				No. of Staff	Monthly Amount(in Rs.)	Yearly Amount(in Rs.)	No. of Staff	Yearly Amount(in Rs.)	Yearly Total(in Rs.)			
1												
Total :												

Grand Total	
--------------------	--

Annexure III-v
(Referred to in Para 10)

Statement of Overtime Allowances (DH 01-6)

Name of Department :										
Name of Office :										
Demand :					Description :					
Heads :		MAJ	SMJ	MINR	SUB	SUBSUB	DH	OBJ	PLAN/NON-PLAN	VOTED/CHARGED
Heads Description										

Sl No.	Actual Expenditure for 2016-17 (in Rs)	Budget Estimate for 2017-18 (in '000)	Actual Expenditure for first three months of 2017-18 (in Rs)	Revised Estimate for 2017-18 (in '000)	Budget Estimate for 2018-19 (in '000)	Remarks
Total:						

Annexure IV
(Referred to in para 10)

***Statement showing the details of posts created/abolished**

Major, Minor and Sub Head :

Sl. No	Name of Department and Name of Office	Category of Post and Scale of Pay	Number of posts					In the case of temporary posts, date of expiry of sanction	No. and date of the G.O. sanctioning creation, abolition, etc.	Details of sanction accorded for the continuance of temporary staff appointed exclusively for special work for specified period.	Remarks.
			Newly created	Abolished	Temporary Posts made Permanent	Posts up-graded/ down-graded	Posts declared as surplus				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)

* In the case of the employees who are given the scales of pay equivalent to U.G.C. or similar other scales, separate similar statement should be furnished.

Annexure V
(Referred to in Para 12)

Details of Contingent Employees (DH - 02 - Wages)

Name of Department :										
Name of Office :										
Demand :				Description :						
Heads :		MAJ	SMJ	MINR	SUB	SUBSUB	DH	OBJ	PLAN/NON-PLAN	VOTED/CHARGED
Head Description :										

SI No.	Wages Type	Number of Staff	Basic/ Consolidated Pay	DA Eligible	DA Rate	Allowance1	Allowance2	Daily Rate	Number of Days	Budget Estimate 2018-19 (in'000)	Remarks
1											
2											
3											
Total:											

Annexure VI
(Referred to in Para 17)

Budget Estimates - Travelling Expenses (DH-04)

Name of Department :										
Name of Office :										
Demand :				Description :						
Heads :		MAJ	SMJ	MINR	SUB	SUBSUB	DH	OBJ	PLAN/NON-PLAN	VOTED/CHARGED
Head Description :										

SI No.	Travelling Expense Type	DH	OH	Actual Expenditure for 2016-17 (in Rs)	Budget Estimate for 2017-18 (in '000)	Actual Expenditure for first three months 2017-18 (in Rs)	Revised Estimate for 2017-18 (in '000)	Budget Estimate for 2018-19 (in '000)	Remarks
1	Tour T. A	4	1						
2	Transfer T. A.	4	2						
3	Leave Travel Concession	4	4						
Total:									

Annexure VII-i
(Referred to in Para 17)

Budget Estimates - Office Expenses (DH 05 - 1-Water Charges)

Name of Department :										
Name of Office :										
Demand :					Description :					
Heads :		MAJ	SMJ	MINR	SUB	SUBSUB	DH	OBJ	PLAN/NON-PLAN	VOTED/CHARGED

SI No.	Actual Expenditure for 2016-17(in Rs)	Budget Estimate for 2017-18(in '000)	Actual Expenditure for first three months 2017-18(in Rs)	Revised Estimate for 2017-18(in '000)	Monthly Average Consumption in Kilo Litres	Water Charges as per KWA Tariff	Arrears	Budget Estimate for 2018-19(in '000)	Remarks
Total:									

Annexure VII-ii

(Referred to in para 17)

Budget Estimates - Office Expenses (DH 05 - 2-Electricity Charges)

Name of Department :										
Name of Office :										
Demand :				Description :						
Heads :		MAJ	SMJ	MINR	SUB	SUBSUB	DH	OBJ	PLAN/NON-PLAN	VOTED/CHARGED

SI No.	Actual Expenditure for 2016-17(in Rs)	Budget Estimate for 2017-18(in '000)	Actual Expenditure for first three months 2017-18 (in Rs)	Revised Estimate for 2017-18 (in '000)	Monthly Average Consumption in Units	Electricity Charges as per KSEB Tariff	Arrears	Budget Estimate for 2018-19 (in '000)	Remarks
Total:									

Annexure VII-iii

(Referred to in para 17)

Budget Estimates of Telephone Charges (DH 05 - 3)

Name of Department :										
Name of Office :										
Demand :					Description :					
Heads :		MAJ	SMJ	MINR	SUB	SUBSUB	DH	OBJ	PLAN/NON-PLAN	VOTED/CHARGED

SI No.	Actual Expenditure for 2016-17 (in Rs)	Budget Estimate for 2017-18 (in '000)	Actual Expenditure for first three months 2017-18(in Rs)	Revised Estimate for 2017-18 (in '000)	Budget Estimate for 2018-19 (in '000)	Remarks
Total:						

Annexure VII-iv
(Referred to in para 17)

Budget Estimates - Office Expenses (DH 05 - 4-Other Items)

Name of Department :										
Name of Office :										
Demand :				Description :						
Heads :		MAJ	SMJ	MINR	SUB	SUBSUB	DH	OBJ	PLAN/NON-PLAN	VOTED/CHARGED

Sl No.	Actual Expenditure for 2016-17 (in Rs)	Budget Estimate for 2017-18(in '000)	Actual Expenditure for first three months 2017-18(in Rs)	Revised Estimate for 2017-18(in '000)	Budget Estimate for 2018-19 (in '000)	Remarks
Total:						

Annexure VIII
(Referred to in para 17)

Statement showing the details of Telephone Charges

Major, Minor and Sub Head :

Sl. No	Name of Department and Office to which the phone is attached	Telephone No.(Land phone/ Mobile phone)	Whether office/residential	Whether with or without STD facility	Monthly/ Bi-monthly Rent	Permissible limit of Monthly/ Bi-monthly call charges	Permissible limit of Monthly/ Bi-monthly calls	Bi-monthly average of calls during 2016-17	Average of call charges during 2016-17	Actual expenditure on telephone charges during 2016-17
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)

Note: In the case of mobile phones being used, copy(ies) of Government orders permitting use of mobile phone(s) may be attached.

Annexure IX-i
(Referred to in para 19)

Details of Vehicles and Budget Estimates (DH 21 -Motor Vehicles OH -2 Repairs and Maintenance)

Name of Department :										
Name of Office :										
Demand :					Description :					
Heads :		MAJ	SMJ	MINR	SUB	SUBSUB	DH	OBJ	PLAN/NON-PLAN	VOTED/CHARGED

Sl No.	Vehicle Type	Registration Number of Vehicle	Year of Make	Monthly Charges	Actual Expenditure for 2016-17(in Rs)	Budget Estimate for 2017-18 (in '000)	Actual Expenditure for first three months 2017-18 (in Rs)	Revised Estimate for 2017-18 (in '000)	Budget Estimate for 2018-19 (in '000)
Total:									

Annexure IX-ii
(Referred to in para 19)

POL Report (Vehicles)

Name of Department :										
Name of Office :										
Demand :				Description :						
Heads :		MAJ	SMJ	MINR	SUB	SUBSUB	DH	OBJ	PLAN/NON-PLAN	VOTED/CHARGED

Sl No.	Type of Vehicle	Vehicle Registration Number	Fuel Used	Monthly Fuel Consumption	Amount Required for one month	Actual Expenditure for 2016-17 (in Rs)	Budget Estimate for 2017-18 (in '000)	Actual Expenditure for first three months 2017-18 (in Rs)	Revised Estimate for 2017-18 (in '000)	Budget Estimate for 2018-19 (in '000)	Remarks
Total:											

Annexure IX-iii
(Referred to in Para 19)

POL Report (Non Vehicles)

Name of Department :									
Name of Office :									
Demand :					Description :				
Heads :	MAJ	SMJ	MINR	SUB	SUBSUB	DH	OBJ	PLAN/NON-PLAN	VOTED/CHARGED
								NP	V

Sl No.	Type of Equipment	Fuel Used	Monthly Fuel Consumption	Amount Required for one month	Actual Expenditure for 2016-17 (in Rs)	Budget Estimate for 2017-18 (in '000)	Actual Expenditure for first three months 2017-18 (in Rs)	Revised Estimate for 2017-18 (in '000)	Budget estimate 2018-19 (in '000)	Remarks
Total:										

Annexure X
(Referred to in para 27)

Statement showing the schemes included under the Five Year Plan

Sector and Head of Development	Name of the Scheme	Financial Target 2017-2022	Programmes provisionally accepted by the Planning Department for 2017-2018	Head of Account (Major, Minor and Sub Head)	Budget Estimate 2017-2018	Revised Estimate 2017-2018	Budget Provision for the plan scheme proposed under the head of account 2018-19	Remarks (The estimate to be provided under other head of account if any may be indicated here)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Part A			Spill over schemes and continuing schemes					
	1							
	2							
	3							
	4							
	etc.							
Part B			New Schemes					

Note : A break up of the provision as between expenditure on staff and contingencies (recurring and non-recurring) should be given in respect of the provision shown under column 8 with as much details as possible. Total plan allocation for the scheme and details of the provisions proposed under other heads of accounts should be clearly indicated for comparing the total budget provision with the plan allocation.

Annexure XI
(Referred to in para 31)

Statement showing details of Externally Aided Projects, 100% C.S.S and 50% C.S.S

Sl. No.	Name of Scheme	Pattern of assistance	Head of account	2016-17		2017-18		2018-19		Remarks.	
				Departmental figures of expenditure		Assistance receivable from Govt of India	Assistance received from Govt of India	Assistance receivable from Govt of India	Assistance received from Govt of India		Assistance receivable from Govt of India
				State Share	Central Share						
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	

Annexure XII

(Referred to in para 39 (a))

**List of cases/schemes where the expenditure is expected to exceed appreciably
the amount originally intimated to the Legislature during 2017-18**

Sl.No.	Name of the Scheme and Head of account	Amount sanctioned in the Original Estimate (Rs)	Amount of Revised Estimate (Rs)	Increase	Reasons for increase.
(1)	(2)	(3)	(4)	(5)	(6)

Annexure XIII
(Referred to in para 39 (c))

FINANCE DEPARTMENT

CIRCULAR

No. 54/79/Fin

Dated, Thiruvananthapuram, 7th June, 1979

Sub: Waiver of Government dues - Recommendations of the Committee on Public Undertakings, 1973-74- Recommendation No 3 in Eleventh Report - Waiver of amounts due from Public Undertakings- instructions issued.

The Committee on Public Undertakings 1973-74, after examining the Audit Report 1970-71 relating to the waiver of recovery of interest on certain loans, had made the following recommendation on its Eleventh Report.

"The committee recommended that the waiver of amounts due from Public Undertakings should not be made in future without the prior consent of the Legislature. Subsequently the Committee clarified that the intention behind the recommendation is that the Legislature should be informed in advance of any move for relinquishment of revenue involving Rs 10,000 and above. This can be easily achieved if the details of waiver of such amounts proposed to be effected during a financial year are indicated in the Explanatory Memorandum of the budget for the year. This may serve the purpose of keeping the Legislature informed of the above, besides giving the Legislature an opportunity to consider the question before the waiver is actually given effect to".

The Secretaries to Government are requested to take note of the above recommendation of the Public Undertakings Committee. Whenever it is felt necessary (sufficient reasons to be recorded) to waive recovery of amounts involving Rs 10,000 and above due from Public Undertakings, details regarding such waiver should be incorporated in the Explanatory Memorandum of the Budget for the year. The details in the prescribed proforma (enclosed) should be sent to the Finance Department (Budget Wing) in triplicate by December every year for incorporation in the explanatory memorandum on the budget for the ensuing year.

S. Padmakumar
Special Secretary (Finance)

To

All Secretaries to Government etc.

PROFORMA (Vide Annexure XIII of Circular No.54/79/Fin. dated 7/7/1979)

Statement showing details of Government dues from Public Undertakings (Rs.10,000 and above)

Proposed to be waived during

(Here enter the period)

Name of Public Undertakings for which the loan amount was sanctioned	Authority for sanctioning the loan	Purpose for which the loan was given	Rate of interest	Sums outstanding as on.....		Amount proposed to be waived		Details of amount due other than loans and interest proposed to be waived	Reasons for waiver
				Principal	Interest	Principal	Interest		
				Rs	Rs	Rs	Rs		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)

Annexure XIV

(Referred to in para 41)

**Statement showing details of Schemes Implemented by Village Panchayat / Block Panchayat / District Panchayat / Municipality /
Municipal Corporation under Plan/Non-Plan***

Head of Account:

(As in the Detailed Budget Estimates)

(Rs)

Sl.No.	Name of the Scheme /Function	Head of Account as adopted in Appendix IV to the Detailed Budget Estimates	Actuals 2016-17	Budget Estimates 2017-18	Expenditure for the first three months of 2017-18	Anticipated expenditure for the remaining period of 2017-18	Revised Estimates 2017-18	Budget Estimates 2018-19
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)

Total

** Strike out which are not applicable*

Annexure XVI
(Referred to in Para 42)

(FORM B 6-Rule 7 of Kerala Fiscal Responsibility Rules 2005)

Statement of Miscellaneous Liabilities: Outstanding

Name of Department:

(Rs. in crore)

Items	Outstanding amount as on 31.3.2017
Major works and Contracts	
Committed liabilities in respect of land acquisition charges	
Claims in respect of unpaid bills on works and supplies	
Total	

Annexure XVII*(Referred to in Para 42)*

(FORM B 8- Rule 7 of Kerala Fiscal Responsibility Rules 2005)

Statement of Assets**Name of Department:***(Rs. Crore)*

Item	Assets at the beginning of 2016-17	Assets acquired during 2016-17	Cumulative total of assets at the end of 2016-17
	Book value	Book value	Book value
(1)	(2)	(3)	(4)
Financial Assets:			
Loans and Advances			
Loans to Local Bodies			
Loans to Companies			
Loans to Others			
Equity Investment			
Shares			
Bonus Shares			
Investment in GOI dated securities/ Treasury Bills			
Investment in 14-day Intermediate Treasury Bills			
Other financial Investments <i>(please specify)</i>			
Total			
Physical assets:			
Land			
Buildings-Office/Residential			
Roads			
Bridges			
Irrigation Projects			
Power Projects			
Other Capital Projects			
Machinery and Equipment			
Office Equipment			
Vehicles			
Total			

Notes:

1. Assets above the threshold value of Rs.two lakh only to be recorded.
2. The statement in respect of physical assets is to be prepared based on the Asset Register maintained by the departments. The value to be indicated would be book value i.e. acquisition cost netted for depreciation/impairment

Annexure XVIII*(Referred to in Para 42)*

(FORM B-9- Rule 7 of Kerala Fiscal Responsibility Rules 2005))

Number of Employees and Related Salaries**Name of Department:**

Sl.No.	Category	Number			Salary expenditure (Rs. Crore)		
		2016-17	2017-18	2018-19	2016-17	2017-18	2018-19
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	Employees in Government Departments						
2	Employees in Public sector						
3	Employees in aided institutions						
	(i) Aided educational institutions						
	(ii) Local Self Governments						
	(iii) Grant-in-aid institutions/cultural and other autonomous institutions						
4	Universities						
5	Welfare Fund Boards						

Annexure XIX
(Referred to in Para 43)

Statement on Committed Liabilities of the State in Future

(As on 31.03.2018)

(Rs in crore)

Sl. No	Nature of the Liability	Amount (Rs in crore)		Likely sources from which proposed to be met			Likely year of the Discharge	Liabilities discharged during the current year	Balance Remaining
		Plan	Non-Plan	States Own Resources	Central Transfers	Raising Debt(specify)			
I	Accounts Payable *								
1									
2									
3									
	Total								
II	State's share in Centrally Sponsored Schemes								
1									
2									
3									
	Total								
III	Liabilities in the form of transfer of 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 nonplan salary expenditure, Pensions, interest payments, accrued debt, bills pending for payments etc.

** A brief explanatory note wherever necessary may be incorporated

Annexure XX

(Referred to in Para 43)

Statement on Implications for Major Policy Decisions during the Year on New Schemes proposed in the Budget for the Future Cash Flows

(As on 31.03.2018)

(Rs in crore)

Sl.No.	Nature of the Policy Decision/ New Scheme	Implication for			In case of Recurring, Indicate the annual estimates of impact on net cash flows		Indicate the nature of annual expenditure in terms of				Likely sources from which Expenditure on new Scheme to be met		
		Receipts/ Expenditure/ 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													

44

* A brief explanatory note wherever necessary may be incorporated

Annexure XXI

(Referred to in Para 43)

Statement on Maintenance Expenditure of the State in Future

(As on 31.03.2018)

(Rs in crore)

Grant No	Name of the Grant	Heads of Expenditure						Plan /Non Plan	Description/ Nomenclature of Maintenance head of account	Components of Expenditure		
		Major	Sub Major Head	Minor Head	Sub Head	Detailed Head	Object Head			Salary	Non Salary	Total

Annexure XXII
(Referred to in para 45)

Gender Responsive Budgeting

Scheme-wise Provision & Physical Target for Plan/Non-Plan 2018-19

Name of Department :

(Rupees in lakh)

Sl No	Name of Scheme	Head of Account	Budget Estimates 2018-19				Women Component						
			Total	Estt. Expenditure	Infrastructure	Programmes	Estt. Expenditure		Infrastructure		Programmes		Number of female Beneficiaries
							Amount	% to total	Amount	% to total	Amount	% to total	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)

Annexure XXII(i)

(Referred to in para 45)

Child Responsive Budgeting

Scheme-wise Provision & Physical Target for Plan/Non-Plan 2018-19

Name of Department :

(Rupees in lakh)

Sl No	Name of Scheme	Head of Account	Budget Estimates 2018-19				Child Component						
			Total	Estt. Expenditure	Infrastructure	Programmes	Estt. Expenditure		Infrastructure		Programmes		Number of Beneficiaries
							Amount	% to total	Amount	% to total	Amount	% to total	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)