



**GOVERNMENT OF JAMMU AND KASHMIR
STATE MISSION DIRECTORATE, (ICDS) J&K
Block C Old Secretariat SRINAGAR**

1-22. The District Programme Officer, ICDS,
_____ All.

23-24. Deputy Director ICDS Jammu/Kashmir

No: SMD/ICDS/BE.2016-17& RE2015-16/11229-53 Dated: 17 -09-2015
Subject:- Preparation of Budget Estimates 2016-17 and revised
Estimates 2015-16.

Sir/Madam,

In reference to the above subject it is to intimate that the Administrative Department has sought Budget estimates for 2016-17 and revised estimates for 2015-16 as per prescribed formats in the budget manual and instructions circulated by the State Finance Department .

Additional information is also sought and a check list of same is also provided for submission of information along with Budget estimates.

A copy of the letter received from the Administrative Department / Finance Department along with its enclosure and certain formats devised by this office is enclosed here with for your ready reference.

In this connection, I am directed to request you kindly to furnish the requisites information as per prescribed formats and the Budget estimate for the year 2015-16 and 2016-17 to this office today by 2.Pm.

Encl/13 leaves.

Yours faithfully,

M. Ghahma
17/9/15

**Deputy Director (P&S),
State Mission Director,
J&K Jammu.**

Copy to the:-

01. Secretary to Government Social Welfare Department, Civil Secretariat J&K Srinagar for favour of information
02. All Child Development Project Offices for similar necessary action.

Government of Jammu and Kashmir
Social Welfare Department
Civil Secretariat, Srinagar

Receipt 8714
SMD (ICDS)
J&K 14-9-2015

The Director,
Social Welfare Department,
Jammu/Kashmir.

URGENT

No:-DF/SWD/2015

Dated:-14-09-2015

Subject:- Preparation of Budget Estimates 2016-17 and Revised Estimates 2015-16.

Sir,

Consequent upon the circular instructions issued by the Finance Department vide their No:- FD-VII-Gen. (18)/2014 dated:- 03-09-2015 regarding the preparation of Budget Estimates 2016-17 and Revised Estimates 2015-16, all HOD's falling under Demand No.18 are requested to compile and consolidate the Budget proposals strictly as per the instructions contained in Annexure 'A' to above referred O.M No. (Copy enclosed).The details of information required under check list as per Annexure 'B' circulated by the Finance Department be also provided along with the Budget proposal.

Accordingly all the HOD's/ individual DDO's working under the Administrative Control of this Department are requested to prepare and consolidate the Budget Estimates for the year 2016-17 and Revised Estimate for the year 2015-16 strictly as per the guidelines issued by the Finance Department and submit the same to this department by or before 18 September, 2015 positively.

The matter may be treated as most urgent.

Director Finance
Social Welfare Department

Copy to the.

1. State Mission Director, ICDS, J&K, for information & n/a.
2. Managing Director, J&K Women Development Corporation for information and n/a.
3. Managing Director, J&K SC/ST/BC Development Corporation for information and n/a.
4. Executive Director, State Rehabilitation Council for information & n/a.
5. Joint Director, Planning Social Welfare Department for information & n/a.
6. Secretary State Women's Commission for information & n/a.
7. Secretary State Commission for Backward classes for information & n/a.
8. Secretary J&K State Advisory Board for Development & Welfare of Pahari Speaking People for information and n/a.
9. Secretary J&K State Advisory Board for Development & Welfare of OBC's for information & n/a.
10. Secretary J&K State Advisory Board for Development of SCs for information and n/a.
11. Secretary J&K State Social Welfare Board for information and n/a.
12. Director Madri Meharban Welfare Institute for information & n/a.
13. Private Secretary to Secretary to Government for information of Secretary

Urgent
15/9

DD

Government of Jammu and Kashmir
Finance Department, Civil Secretariat

No: FD-VII-Gen. (18)/2014-15
Dated: 03 -09-2015

Subject: Preparation of Budget Estimates of 2016-17 and Revised Estimates of 2015-16.

The Finance Department contemplates to accomplish the process of budget preparation 2016-17 by December 20th, 2015. All the Administrative Departments / HoDs are, therefore, requested to start Budget preparation exercise for the year 2016-17 in the right earnest to enable examination, compilation and consolidation of these estimates in the Administrative Departments for onward submission of the same to the Finance Department. Administrative Departments shall further carry out due scrutiny of estimates and forward their recommendations to the Finance Department not later than **20th September, 2015.**

A detailed set of instructions for preparation of Budget proposals by the Departments are contained in the enclosed **Annexure 'A'**. For extant instructions on the subject reference can be made to the Budget Manual.

A check list indicating details of information to be provided to Finance Department is also enclosed as **Annexure 'B'** for guidance.

One hard and one soft advance copy of the Budget Proposals shall be sent by each HoD under covering letter indicating landline and mobile contact Nos., to the Finance Department. The calendar for discussion of Budget proposals of the departments will be issued separately. Administrative Departments / HoDs should also ensure custody of a signed copy of Budget Estimates/Schematic Break-up as rendered for any subsequent reference.

Sd/-
(Navin K. Choudhary) IAS
Commr. Secretary to Government,
Finance Department

Financial Commissioner,
Industries & Commerce Department/
Principal Secretary to Government/
Commissioner Secretary to Government/
Secretary to Government,
GAD Department

Encl: 8 lvs

Copy to the:

1. Advocate General, J&K, Srinagar.
2. Accountant General (A&E) J&K, Srinagar/ Jammu.
3. Principal Resident Commissioner, J&K Government, 5-Prithivi Raj Road, New Delhi.
4. Divisional Commissioner Kashmir/Jammu.

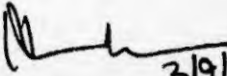
GAD (Accts) 4176
09/09/2015

Budget
copy
on priority

10/9/15

A.A. (A.R.)
10/9/15

7. Commissioner Commercial Taxes.
8. Excise Commissioner.
9. Director General, Funds Organization.
10. Director General, Audit & Inspections.
11. Director General, Accounts & Treasuries.
12. Special Secretary to Government, Finance Department.
13. Director, Resources, Finance Department.
14. All Heads of Departments.
15. All Directors Finance / Financial Advisors & CAOs.
16. Special Assistant to Hon'ble Minister for Finance, Labour & Employment and Culture.
17. Joint Director (Resources), Finance Department.
18. Pvt. Secretary to Commr. Secretary to Government, Finance Department.
19. All Sectional Heads of Finance Department.
20. P.A. to Director General Budget, Finance Department
21. Stock file.



3/9/2015

(Dr. Mohammad Ishaq Wani)
Director General (Budget)
Finance Department

1. **Receipt Budget:** All revenue earning departments, big or small, shall furnish the information strictly as per the prescribed format, FORM B-1, along with covering note for details. The estimates of Revenue Receipts (tax / non-tax) arrears with their age profile will be prepared as per the new form 'FORM-B-1 (a)' introduced in the Budget Manual (2011 Edition). It shall also be ensured that targets fixed for revenue shall be achieved in full.
2. **Erstwhile Plan Revenue Expenditure:** The Finance Department during the course of the year has found huge variations in the projections made by the Departments and the actual transfers made by the Planning and Development Department in respect of the erstwhile Plan revenue expenditure transferred to the Finance Department. With a view to know the actual requirement w.r.t. to the sanctioned posts the Departments shall project complete details separately on such transfers, while also including such projections in the consolidated Form B-4/ Form B-2.
3. **Standardization of Detailed Heads:** The Budget Estimates shall be prepared strictly in accordance with the standardized 'detailed heads' as per Government Order No. 52-F of 2015 dated 16-04-2015 and no other detailed head shall be put to use and in case any of the department puts it to use the same shall be summarily disallowed.
4. **Salaries:**
 - a. Revised Estimates and the Budget Estimates shall be prepared for sanctioned posts only in Forms B-4 (i) and B-4 (ii). A categoric certificate shall be furnished by all Administrative Departments to this effect, which should accompany the consolidated sheet for discussions in Finance Department. Administrative Departments should seek such certificates from each Head of the Department / other Controlling Officer, who shall, in turn, seek same from Heads of Offices. Comparative statements of change in sanctioned strength during 2016-17 as compared to 2015-16 should also be prepared both under the Revenue Expenditure Account as well as erstwhile Plan Revenue Expenditure (now revenue account from 2015-16).
 - b. Forms B-2, B-3, B-4 (i) and B-4 (ii) shall be prepared separately for revenue expenditure, capital expenditure, Centrally Sponsored Schemes (CSS), Central Plan and Externally Aided Projects (EAP) budgets.
 - c. No creation of posts shall be anticipated and budgeted for either in Revised Estimates or in Estimates for ensuing financial year.
 - d. A separate statement showing provision for vacant posts as kept in the Revised Estimates 2015-16 and in the Budget Estimates 2016-17 will also be appended

with the Budget proposals. Such provisions will not be reduced at source by Administrative Departments.

- e. Actual expenditure for first six months of current financial year will include salary for the period from March 2015 drawn in April 2015 to the salary for the month of August 2015. Salaries for next six months under Revised Estimates will be estimated from September 2015 to February 2016.
- f. Actual expenditure for the last six months of the previous financial year also to be given as per the same pattern for the purpose of comparison. In addition, the following information also will be given:-
 - i. Details of migrant posts filled up and vacant, where relevant, both by HoDs of Kashmir Division and their counterpart HoDs in Jammu Division responsible for disbursement of migrant salary.
 - ii. Number of temporary posts created for regularization of pre-1994 daily wagers and the number out of such posts which cease to exist by way of retirement or adjustment of regularized workers against normal vacancies, as the case be.
 - iii. No. of vacant posts available during the year indicating separately the number of such posts filled on contractual/ consolidated / adhoc basis.
 - iv. Actual normal vacancies in all categories at the time of preparation of estimates under 'Salaries'.
- g. As already advised vide circular instructions issued under No. FD-VII- Gen. (110) 2009-10 dated 30.08.2011, all Departments will monitor the expenditure booked on account of payment of 1st, 2nd, 3rd, 4th and 5th installment of the pay revision arrears during 2011-12, 2012-13, 2013-14, 2014-15 and 2015-16 and provide to the Finance Department a detailed yearly statement of arrears so drawn from 2011-12 by subordinate offices/ field formations as duly compiled / consolidated at the level of Adm. Department.
- h. Administrative Departments are enjoined to append a separate statement on the pattern of 'FORM B-3', depicting in a consolidated form sanctioned as well as existing strength of posts. The requisite information in respect of autonomous bodies and PSUs getting Grant-in-Aid for payment of salaries also will be enclosed as a separate statement.

5. **Establishment Budget:** As Finance Department intends to compile establishment budget of the State in final details, all the Departments shall, prepare details of Establishment in respect of **sanctioned posts** and incorporate Revised Scales of pay as per SRO 93/2009 indicating among other things the Grade pay relevant to the Pay Band & the Post. The staff strength as shown in budget proposals should

strictly tally with the staff strength as shown in Establishment Budget. Variations, if any should be properly explained.

6. **Capital Budget:** Capex budget and expenditure including Centrally Sponsored Schemes / Central / Externally Aided Projects should be included in the Budget Estimates in a separate statement on the pattern of the Revenue Expenditure budget showing the object head-wise expenditure with details of individual schemes. *Schematic break-up will be given in REs in all such cases where these were projected in lump-sum in BEs. It also needs to be ensured that BEs 2016-17 do not contain any lump sum provisions and that the projections are made right upto the last tier of classification i.e. upto detailed head level.*
7. **Classification of Budget:** Budget Estimates and Revised Estimates should be prepared strictly as per the system of classification having six tier and fifteen digit pattern as indicated in the Demand for Grants for current financial year. Directors Finance / FA&CAOs shall be personally responsible for ensuring the same.
8. **Leave Encashment:**
 - i. Funds requirement during the current financial year in respect of leave encashment for any arrear claims that are to be paid and other leave encashment claims in the ensuing financial year's estimates 2016-17 may be worked out under Major Head: 2071-Pension and Other Retirement Benefits after ensuring that not even a single name is missed out. The HoDs and Directors Finance / FA&CAOs of Adm. Departments shall personally verify their funds requirements on this account. Care should be taken to include all such employees who are presently on deputation outside their parent cadre and whose Leave Encashment dues are to be paid by their respective parent departments.
 - ii. Similar to the furnishing of details in respect of payment of 5th and the last instalment of pay revision arrears, the Departments are advised to furnish details of arrears payable on account of residual Leave encashment in respect of employees who retired during the period from 02.01.2006 to 30.06.2009 for 2014-15 as well as 2015-16.
9. **National Pension System (NPS):**

As a sequel to the implementation of National Pension System w.e.f. 01.01.2010, the Departments are required to work out their requirements on 10% Employer's contribution under detailed head '641-Pensionary Charges' below Major Head: 2071- Pensions and Other Retirement Benefits.
10. **Medical Reimbursement:** In case of medical reimbursement to regular or chronic patients, reasonable estimation should be made in Form B-3 under the Detailed Head "071-Medical Reimbursement" under Revenue Expenditure Account. While determining the requirement of funds on account of 'Medical Reimbursement' the 'Group Mediclaim Insurance Policy' may be kept in view.

Wages:

11. Provision under the object head "Wages" for pre-1994 DRWs, not regularized as yet, will not be enhanced either under the REs 2015-16 or BEs 2016-17, save to the extent of revision in the minimum wage rate. It can, however, be reduced for reasons of regularization of existing DRWs or on account of their demise / quitting engagement.
12. Wages payable to DRWs engaged prior to 31.01.1994 shall in no case be booked under object head 'Salaries' or 'Maintenance' or 'Office Expenses' or any other object head except 'Wages'. *For any camouflaging of classification on this account, DDOs and the Controlling Officers shall be held personally accountable.*
13. Administrative Departments shall furnish details of number of regularized daily wagers (Helpers) who have been adjusted against normal vacancies so far along with details regarding further regularization of DRWs approved during current financial year.
14. **Rent, Rates and Taxes:** Requirements under 'Rent, Rates and Taxes' should be supported by details of number of rented offices indicating sanctioned rate of monthly rent in each case. Arrears on account of rentals, if any, should be shown separately with full details as to the justification for the same.
15. **Purchase of Motor vehicles:** Proposals for "Purchase of Motor Vehicles" should be supported by the number of vehicles available with the department indicating detailed status of these vehicles and their deployment. Information about condemned and condemnable vehicles shall also be supplied. Requirement of (i) cost of replacement of condemned vehicles, if any (ii) POL which will include requirement of funds for maintenance of vehicles also shall be worked out. Failure to provide supporting details will render the department liable for adhoc cut in provisions available under "Purchase of Motor Vehicles" "POL". Moreover, departments are well advised to come up with proposals for hiring of vehicles instead of making purchases, if such a measure can mean economy of expenditure.
16. **Telephones:** Provision under "Telephones" should be supported by information about the number of sanctioned residential / office telephones and mobile phones with and without STD facility and projections made accordingly, keeping in view the monetary ceilings for residential / mobile telephone bills prescribed by the Government.
17. **Loans and Advances:** Disbursements under loans / advances and recovery of loans and advances shall be estimated separately for each Scheme. The default in recovery of loans / advances as on 31.03.2015 shall also be shown separately along with measures taken by the Department to effect the recovery of arrears.
18. **Security Related Expenditure:** Departments authorized to incur SR Expenditure shall prepare separate statements indicating object head-wise provisions for normal (non-

reimbursable) and SRE (reimbursable) items e.g. Materials and Supplies, Carriage of Constabulary etc. Estimates for air lifting charges are required to be consolidated by Civil Aviation Department separately for each category namely SRE, normal (Non-SRE), Tourism etc. However, concerned Administrative Departments shall estimate the requirement pertaining to their sector and show the same in their own budget proposals as well. Estimates in respect of "SRE" shall be prepared only for such items / heads as have been approved for reimbursement by MHA, GoI. *Instructions at Para 9 regarding 10% Employer's share under 'New Pension scheme' may also be kept in view.* Projections of SRE, both in respect of revised estimates for current financial year and estimates for ensuing financial year, should become available to Finance Department ahead of Budget proposals and not later than 20th September, 2015 so that the same are consolidated and forwarded to MHA in time for incorporation in the Union Budget.

19. **Relief Operations:** Expenditure against authorization of funds by Finance Department under SDRF against each item of expenditure shall be reflected in a properly tabulated form by the concerned Departments, supported by notes giving all relevant details. The information shall also be sent to Revenue Department being the Nodal Department for compilation.
20. **Cost Sharing Schemes:** Complete details shall be supplied in respect of all Schemes in which cost is shared by the centre including 100% Central Schemes giving details of utilization of funds received in the previous years / received in the current year, those expected in current year and the next year along with status of claims lodged for reimbursement against the expenditure already incurred so far.
21. **Urban / Rural Local Bodies:** The formats for preparation of 'Supplement to the Budget Documents for Urban Local Bodies and Rural Local Bodies' have been already provided to Housing & Urban Development Department and Rural Development Department vide OM No. FD-VII-19 (67) 2010 dated 08.09.2010. Both the Departments shall ensure that all requisite details for 2015-16 are obtained from the concerned subordinate agencies as per the formats and then compiled before passing on the same to the Finance Department in a consolidated form for the years 2014-15, 2015-16 & 2016-17.
22. **Gender Responsive Budgeting:** New areas as identified by Departments and requiring further follow up action during 2016-17 are needed to be enclosed with the Budget proposals.
23. **Budgetary Liabilities or Debt:** Under Fiscal Responsibility and Budget Management (FRBM) Act, 2006 the information on the State Government liabilities is required to be published alongwith Budget documents as per the following Statements. These may be provided to Director Resources, Finance Department. Directors Finance/

FA&CAOs shall be held personally accountable for any delay or incompleteness:-

- I. Budgetary Liabilities (outstanding at end-March) and their break-up.
- II. Details of Guarantees given by the Administrative Department.
- III. Assessed Fiscal Risk of such State Govt. guarantees.
- IV. off-Budget Borrowings by the Department.
- V. Liabilities of Public Sector Undertakings.
- VI. Other implicit Liabilities of (Including Pension liabilities).
- VII. Subsidies provided by Department.

Various statements to be brought into use are as under:-

- a. a statement of select indicators of fiscal situation in Form D-1.
- b. a statement on components of State Government liabilities and interest, cost of borrowings / mobilization of deposits in Form D-2.
- c. a statement of Consolidated Sinking Fund in Form D-3.
- d. a statement on guarantees given by the Government in Form D-4.
- e. a statement on outstanding risk-weighted guarantees in Form-5.
- f. a statement on the Guarantee Redemption Fund in Form D-6.
- g. a statement of Assets in Form D-7.
- h. a statement on claims and commitments made by the State Government on revenue demands raised, but not realized in Form D-8.
- i. a statement on liabilities in respect of major works and contractors, committed liabilities in respect of land acquisition charges and claims on the State Government in respect of unpaid bills on works and supplies in Form D-9; and
- j. a statement giving details of number of employees in Government, Public Sector and Aided Institutions and the related salary expenditure, in Form D-10.

Since these Statements are going to form an essential and important part of Budget documents under the provisions of FRBM Act, the Adm. Departments / HoDs and other Controlling Officers are enjoined to fill in the Statements with utmost care and caution so as to reflect true and exact position of data covered by these Statements. The concerned Departments shall make a detailed exercise to ascertain outstanding guarantees as already requested for so that the current position is reflected in Budget Documents.

24. **Government Guarantees:** All the concerned Departments shall make a detailed exercise to ascertain outstanding guarantees so that the obtaining position is reflected correctly in Budget documents.
25. **Grants-in-Aid:** Finance Department vide OM No. FD-VII-Gen. (72) 2007-08 dated 26.07.2011 has forwarded to all Departments copy of Notification No. S.O.1113 (E) dated

19.05.2011 issued by Government of India, Ministry of Finance, Department of Economic Affairs (Budget Division). Through this notification, principles have been laid down as part of 'Indian Government Accounting Standards (IGAS) 2- Accounting and Classification of Grants-in-Aid' for implementation of accounting and classification of Grants-in-Aid and preparation of disclosure (financial) statements as per prescribed formats covering periods beginning from 01.04.2012. These guidelines underline the need to follow the principles in the preparation of financial statements of Government both as 'Grantor' and 'Grantee'. *Departments will provide these disclosure (financial) statements alongwith budget proposals.*

Annexure 'B'

Check list:

- ✓ 1. Forms B-2, B-3, B-4-i, B-4-ii, B-10.
2. Receipt Budget in FORM B-1.
3. Estimates of recovery of Revenue Receipts (tax/non-tax) arrears with their age profile as per 'FORM B-1(a)'.
- ✓ 4. Leave Encashment – details of retirees/arrears.
- ✓ 5. Establishment Budget.
- ✓ 6. No. of vehicles in the Department indicating type of vehicles and year of purchase including off the road, condemned and roadworthy vehicles.
- ✓ 7. No. of telephones / mobile phones indicating the names of officers using them.
- ✓ 8. No. of photocopiers indicating the year of purchase of each machine.
- ✓ 9. No. of computers indicating year of purchase of each machine.
- ✓ 10. No. of Government residential / non-residential / Guest Houses/ Rest Houses / Boarding Houses location wise under the administrative control of the department.
11. Off- Treasury transactions as per proforma already circulated.
- ✓ 12. Vacant posts provision as per following proforma:

| OB 1.4.2015 | New creations 2015-16 | Total | Recruitment made | Net vacant posts | Provision included in REs 2015- 16 | Provision included in BE 2016- 17 |
|----------------|-----------------------------|-------|---------------------|------------------------|---------------------------------------------|--------------------------------------------|
| 1. | 2. | 3. | 4. | 5. | 6. | |
| | | | | | | |

Note: Vacant posts provision will not be reduced at source by the Departments.

13. Gender Responsive Budgeting
14. Details required as per FRBM Act.
- ✓ 15. Salaries are to be worked out as under:
 - a. HRA @ 20/10% (as the case may be).
 - b. DA at the prevalent rate.
 - c. 10% Employer's share for employees joining Government service on or after 01.01.2010. In respect of appointments of Kashmiri migrant youths made under PM's Package, the provision to be projected under SRE.
16. Disclosure (financial) statements in respect of Grants-in-Aid.
17. Statement showing outstanding Government Guarantees.
18. Estimates in respect of SRE to be submitted ahead of Budget proposals and should reach Finance Department not later than 20th September, 2015.
- ✓ 19. Statement on the pattern of FORM B-3, depicting in a consolidated form sanctioned as well as existing strength of posts both under the erstwhile Non-Plan, erstwhile Plan, CSS, Central Plan and EAP Budgets (to be prepared by Administrative Departments).
- ✓ 20. Separate statement giving details in respect of the 5th instalment of pay revision arrears and 12.5% arrears payable on account of residual leave salary in respect of those employees who have retired in-between 02.01.2006 and 30.06.2009 and payable in 2015-16.

Leave Encashment - details of retirees/ arrears

| S.No. | Name of Employee | Date of retirement | Leave days earned | Leave encashment due (Rs in Lakhs) | Leave encashment (Rs in lakhs) | | | |
|-------|------------------|--------------------|-------------------|------------------------------------|--------------------------------|-----------------------|-----------------------|-------|
| | | | | | already paid till March 2015 | to be paid in 2015-16 | to be paid in 2016-17 | Total |
| | | | | | | | | |
| | | | | | | | | |

Details of Vehicles with ICDS Project

| S.No. | Vehicle Number | Type of Vehicle | Year of purchase | Status (off the road/ condemned / roadworthy) |
|-------|----------------|-----------------|------------------|-----------------------------------------------|
| | | | | |
| | | | | |

Detail of telephones/ mobile phones with ICDS Project, J&K

| S.No. | Number of telephones/ mobile phones | Name of officers using the telephone/ mobile |
|-------|-------------------------------------|----------------------------------------------|
| | | |
| | | |

Details of Photocopiers with ICDS, J&K

| S.No. | Number of Photocopiers | Year of purchase |
|-------|------------------------|------------------|
| | | |
| | | |

