राजस्थान सरकार
वित्त (बजट) विभाग

क्रमांक प.4(33)वित्त–1(1)आ.व्य./2010–II जयपुर, दिनांकः 27 सितम्बर, 2012

**समस्त विभागाध्यक्ष/**
**समस्त बजट नियंत्रण अधिकारी**

**विषय : बजट नियमावली (खण्ड I एवं II) का प्रकाशन**

महोदय,

उक्त विषयान्तर्गत लेख है कि बजट नियमावली के खण्ड I के सातवें संस्करण तथा खण्ड II के आठवें संस्करण को आज दिनांक 27 सितम्बर, 2012 से प्रभावी किया गया है। ये खण्ड (Volumes) वित्त विभाग की वेबसाईट http://www.finance.rajasthan.gov.in पर उपलब्ध है।

भवदीय,

(अखिल अरोरा)
शासन सचिव, वित्त

**प्रतिलिपि निम्नलिखित को सूचनार्थ प्रेषित है :–**

1. प्रमुख सचिव, महामहिम राज्यपाल, राजस्थान, जयपुर
2. प्रमुख सचिव/ सचिव मुख्यमंत्री, राजस्थान, जयपुर
3. निजी सचिव, मंत्रिगण/ राज्य मंत्रिगण/ संसदीय सचिव, राजस्थान, जयपुर
4. समस्त अतिरिक्त मुख्य सचिव, प्रमुख शासन सचिव/शासन सचिव/ विशिष्ट शासन सचिव, राजस्थान सरकार
5. समस्त प्रधान महालेखाकार, राजस्थान, जयपुर
6. निजी सचिव, मुख्य सचिव
7. समस्त संयुक्त शासन सचिव/ उप शासन सचिव, वित्त विभाग
8. समस्त कोषाधिकारी
9. सिस्टम एनालिस्ट (संयुक्त निदेशक), वित्त (कम्प्यूटर सैल) विभाग

**प्रतिलिपि निम्नलिखित को भी प्रेषित है :–**

1. सचिव. राजस्थान विधान सभा, जयपुर
2. रजिस्ट्रार जनरल, राजस्थान उच्च न्यायालय, जोधपुर / जयपुर
3. सचिव, राजस्थान लोक सेवा आयोग, अजमेर
4. सचिव, लोकायुक्त, राजस्थान, जयपुर
5. सचिव, राज्य निर्वाचन आयोग, राजस्थान, जयपुर

**निदेशक, वित्त (बजट)**

## Government of Rajasthan

# Budget Manual

## VOLUME I

## VII Edition, 2012

Finance Department

Budget Division

# Foreword

Article 202 of the Constitution of India stipulates that State Government shall in respect of every Financial Year lay before the State Legislature an annual financial statement containing receipts and expenditure of the State for that year. This is commonly known as 'Budget'. For preparation of Budget Estimates, guidelines have been given in the Budget Manual.

Sixth Edition of the Budget Manual was published in 1995. The State Government has been experiencing the necessity of revision of Budget Manual in view of technological development, use of information technology, implementation of Integrated Financial Management System and changes in scale of economies at global and national level in last 17 years. Therefore, the Budget Manual has been revised after detailed deliberations in workshops and at different levels.

The new Budget Manual includes new topics / subjects, such as chapters on Rajasthan Fiscal Responsibility and Budget Management Act, 2005, Budgeting of Scheduled Caste Sub Plan and Scheduled Tribe Sub Plan and monitoring of Off Budget Funds. Budget related procedures have been presented through tables, pictures and graphs, so as to enable user to understand the procedure of budgeting in a easy and simplified way. Certain definitions of new words have also been included. Two "Quick Guides" for the help of Budget Controlling Officers and their subordinate Estimating and Drawing and Disbursing Officers, have been separately added. Further, sixteen new Annexure on various subjects/provisions have also been added in the new Budget Manual.

It is hoped that the revised Budget Manual will acquaint the various users at all levels of the State Government with the budgetary processes and enable them to exercise more effective budgetary control and discipline in incurring the expenditure and monitoring of receipts.

Due care has been taken in revising the Budget Manual. If, however, any error or omission is detected or any further information considered desirable, it may kindly be brought to the notice of the Budget Division of the Finance Department.

**(Dr. Govind Sharma)**
**Principal Secretary, Finance**

Jaipur
Dated: September 27, 2012

## *Purpose of the Budget Manual*

This Manual contains guiding principles and detailed steps involved in different phases of the budget cycle for the guidance of officers and departments with respect to the budget procedure in general and in particular to the preparation and examination of the annual budget estimates and the subsequent control over expenditure to ensure that it is kept within the authorized grants or appropriations.

## *Structure of the Budget Manual*

Sections in this Manual have been organized to reflect the sequential flow of steps adopted in the budget cycle.

- *Section 1* provides a brief introduction to the state budgeting system and classification of government accounts adopted in the budget. It also includes a description of Contingency fund, Public Accounts and roles and responsibilities of the main stakeholders in the budget process, namely, the Finance Department, Financial Advisors, Budget Controlling Officers, Estimating and Drawing and Disbursing Officers and the Accountant General.
- *Section 2* covers the budget preparation process which has further been divided into four sub sections. A brief description of the contents of the annual Budget Circular is followed by:
- *Section 2A* which covers estimation of revenue and receipts and assessment of the state's financial resources
- *Section 2B* which discusses the process of preparation of expenditure estimates
- *Section 2C* which deals with Fiscal Responsibility and Budget Management Act compliance requirements and performance orientation in the budget
- *Section 2D* which covers the finalization of budget and its presentation to the Legislative Assembly
- *Section 3* deals with release and execution of the budget and necessary interim revisions. It covers the steps required to be undertaken by different stakeholders for control, reporting and monitoring of expenditure within a financial year.

*Appendices A and B* have been designed as quick guides for:

1. Estimating and Drawing and Disbursing Officers
2. Budget Controlling Officers

## TABLE OF CONTENTS


*Section 1: Introduction* ..... *1*

Chapter 1 Overview ..... 1

Chapter 2 Definitions and General Explanations ..... 6

Chapter 3 Classification of Government Accounts ..... 15

Chapter 4 Public Account ..... 22

Chapter 5 Contingency Fund ..... 25

Chapter 6 Role of Finance Department ..... 28

Chapter 7 Role of Financial Advisors ..... 30

Chapter 8 Role of Budget Controlling Officers and Drawing and Disbursing Officers ..... 33

Chapter 9 Role of Accountant General in the Budget Process ..... 37

*Section 2: Budget Preparation* ..... *38*

Chapter 10 Budget Circular ..... 38

*Section 2A: Preparation of Revenue Estimates* ..... *39*

Chapter 11 Estimates of Revenue and Receipts ..... 39

Chapter 12 Assessment of State's Financial Resources ..... 41

*Section 2B: Preparation of Expenditure Estimates* ..... *47*

Chapter 13 Estimates of Expenditure ..... 47

Chapter 14 Tribal Sub Plan and Scheduled Caste Sub Plan ..... 57

*Section 2C: Fiscal Discipline and Outcome Orientation* ..... *59*

Chapter 15 FRBM Act Compliance Requirements ..... 59

Chapter 16 Performance Budget ..... 63

*Section 2D: Finalization and Presentation of Budget* ..... *64*

Chapter 17 Scrutiny, Finalization and Compilation of Budget Estimates ..... 64

Chapter 18 Presentation of Budget to the Legislative Assembly ..... 73

Chapter 19 Votes on Account ..... 76

*Section 3: Budget Execution, Control, Reporting And Monitoring* ..... *77*

Chapter 20 Communication and Distribution of Grants ..... 77

| | | |
|---|---|---|
| Chapter 21 | Control of Expenditure | 83 |
| Chapter 22 | Revised Estimates | 92 |
| Chapter 23 | Re-appropriations, Surrender of Savings and Excess Grants | 95 |
| Chapter 24 | Supplementary Estimates | 101 |
| Chapter 25 | State's Ways and Means Position | 104 |
| Chapter 26 | Review of Revenue and Receipts | 107 |
| Chapter 27 | Off Budget Funds | 109 |
| Chapter 28 | Finalization of Appropriation Account by Accountant General | 111 |

***Appendices: Quick Guides ..... 113***

Appendix A: Quick Guide for Estimating and Drawing and Disbursing Officers ..... 113

Appendix B: Quick Guide for Budget Controlling Officers ..... 121

***ANNEXES TO BUDGET MANUAL VOLUME I ..... 129***

| | | |
|---|---|---|
| Annexure 1. | Relevant Provisions under RBI Act 1934, The State Bank of India (Susidiary Bank) Act, 1959 | 129 |
| Annexure 2. | List of Major Heads & Grants | 130 |
| Annexure 3. | List of Object Heads of Expenditure | 158 |
| Annexure 4. | List of Reserve Funds | 164 |
| Annexure 5. | Contingency Fund | 165 |
| Annexure 6. | Budget Circular | 173 |
| Annexure 7. | Proforma for Recoveries Against Work Done | 203 |
| Annexure 8. | Extracts from Government Accounting Rules, 1990 | 204 |
| Annexure 9. | Forms for Statements under Rajasthan FRBM Rules, 2006 | 208 |
| Annexure 10. | Instructions & Formats for Performance Budget | 217 |
| Annexure 11. | Extract of Rules of Procedure and Conduct of Business | 225 |
| Annexure 12. | Votes on Account | 234 |
| Annexure 13. | Formats for Re-Appropriations | 236 |
| Annexure 14. | Formats for Supplementary Grants | 237 |
| Annexure 15. | Format for Ways and Means | 238 |
| Annexure 16. | Incentive Schemes | 250 |
| Annexure 17. | Format for Off Budget Funds | 252 |
| Annexure 18. | References from Constitution of India | 253 |
| Annexure 19. | Guidelines for breakup of plan ceiling for TSP and SCSP | 267 |

Annexure 20. Notification for Constitution of the State Finance Commission....271
Annexure 21. Formats for Revised Estimates....274
Annexure 22. Format for Control of Expenditure....275
Annexure 23. Extracts from GF & AR, Rajasthan....276
Annexure 24. List of Budget Controlling Officers....277
Annexure 25. Circular Regarding Classificattion of Deposition of Unspent Amount and Recovery....284
Annexure 26. Circular Regarding Drawal of Decretal Amount....286
Annexure 27. Circular For Prohibition of Deposition of Amount Under Budget Head 8443....288
Annexure 28. Measures to Avoid Budgetary Irregularities....290

## List of Figures

Figure 1: Structure of Budget and Accounts....2
Figure 2: Budget Cycle....2
Figure 3: Activity Flowchart of Budget Cycle....3
Figure 4: Classification of Government Accounts....15
Figure 5: Coding Pattern for expenditure and receipts....18
Figure 6: Expenditure incurred for construction of buildings for Secondary Education....20
Figure 7: Components of State's Financial Resources....41
Figure 8: Constituents of State Government's Own Funds....42
Figure 9: Estimation of plan ceilings for departments and districts....51
Figure 10: Stages for passing of budget by Legislative Assembly....75
Figure 11: Recording of allocations under Integrated Financial Management System....79
Figure 12: Flow of Information in the State's internal expenditure control system....83
Figure 13: Activities carried out by Estimating and Drawing and Disbursing Officers during budget cycle....113
Figure 14: Components of Expenditure Estimates....114
Figure 15: Illustrative Example for preparing Revised Estimates....119
Figure 16: Activities carried out by Budget Controlling Officers during budget cycle....121
Figure 17: Activities of Budget Controlling Officers during budget execution stage of budget cycle....123

## LIST OF TABLES

Table 1: Activities to be undertaken by Finance Department....4
Table 2: Sectors and Sub Sectors....16
Table 3: Coding Pattern for Major Heads....19
Table 4: Statements/Forms to be prepared under the Rajasthan FRBM Act, 2005....61
Table 5: List of Approved Major Heads....130
Table 6: List of Grants....146
Table 7: Object Heads of Expenditure....158
Table 8: List of Reserve Funds....164
Table 9: Interest rate schedule on various RBI ways and means advances schemes....238
Table 10: Table of Acronyms....295

# SECTION 1: INTRODUCTION

## Chapter 1 Overview

1.1 ***Annual Financial Statement:*** In each financial year, the Finance Department is required to prepare a statement of all receipts and expenditure expected to be realized or incurred during the year. This statement is referred to as the Annual Financial Statement (popularly known as the Budget) as specified in Article 202 of the Constitution. As per the requirements of Article 202, expenditure estimates embodied in this statement should show separately:

- Expenditure on Capital and Revenue Account charged on the consolidated fund not required to be voted by the Legislative Assembly
- Expenditure voted on by the Legislative Assembly further delineated into expenditure on Capital and Revenue Account

***Structure of Accounts and Estimates:*** Under Article 150 of the Constitution, the accounts of States are to be kept in such forms as the President may prescribe on the advice of the Comptroller and Auditor General of India.

1.2 In accordance with the provisions of Articles 266 and 267 of the Constitution, accounts of the State are required to be maintained as under:

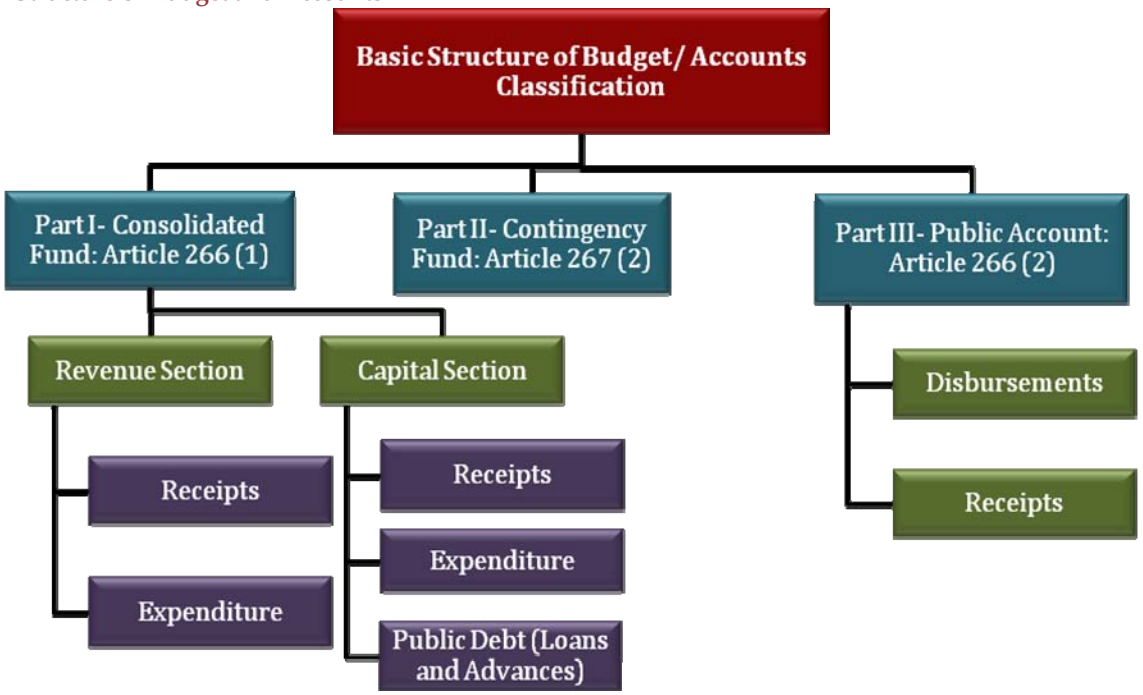
(a) **Part I - Consolidated Fund of the State:** This part will contain the transactions of all revenues received by the Government of Rajasthan, all loans raised by the Government by the issue of treasury bills, loans or ways and means advances and all moneys received by the Government in repayment of loans. No money can be appropriated from this fund without prior approval of the Legislative Assembly.

(b) **Part II - Contingency Fund of the State:** This part will accommodate the amount appropriated to the Contingency Fund established in accordance with the provisions of Article 267(2) of the Constitution (refer to Chapter 5).

(c) **Part III - Public Account:** This will include all debt, deposit and remittance transactions other than those included in Part I (*refer to Chapter 4*).

The above described structure of budget and accounts is illustrated in Figure 1.

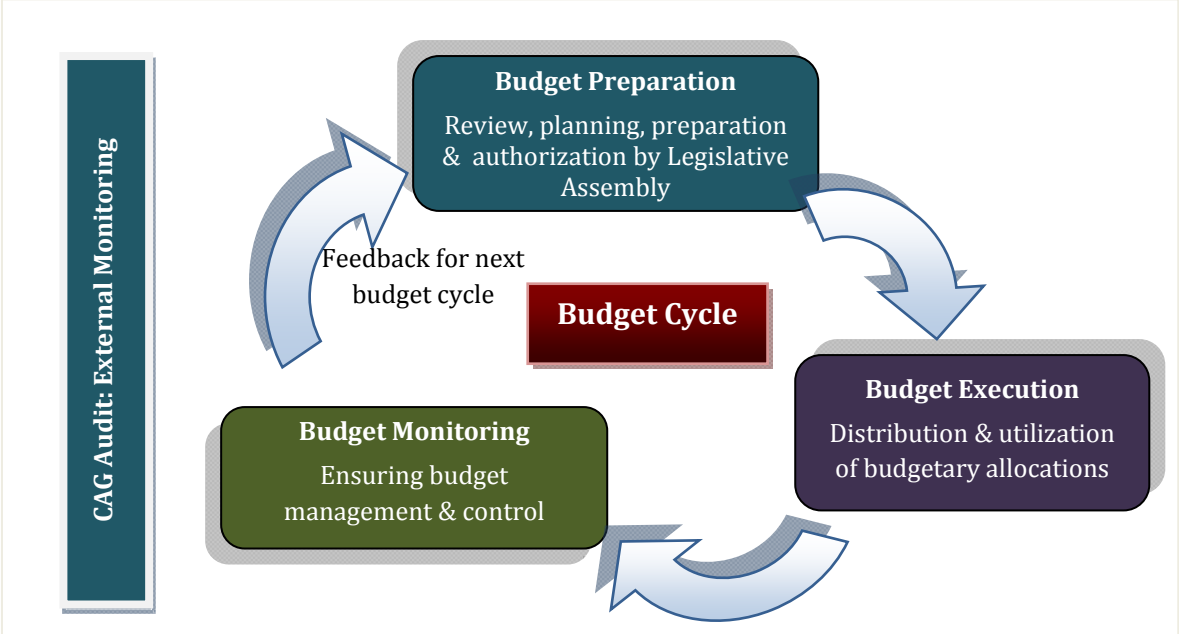
Figure 1: Structure of Budget and Accounts




1.3 ***Cash Basis of Accounting:*** With the exception of such book adjustment as may be authorized, the transactions in Government Accounts represent the actual cash receipts and disbursements during a financial year as distinguished from amounts due to or payable by Government during the same period.

1.4 ***Budget Cycle:*** The overall budget cycle of the State Government has been shown in Figure 2.

Figure 2: Budget Cycle



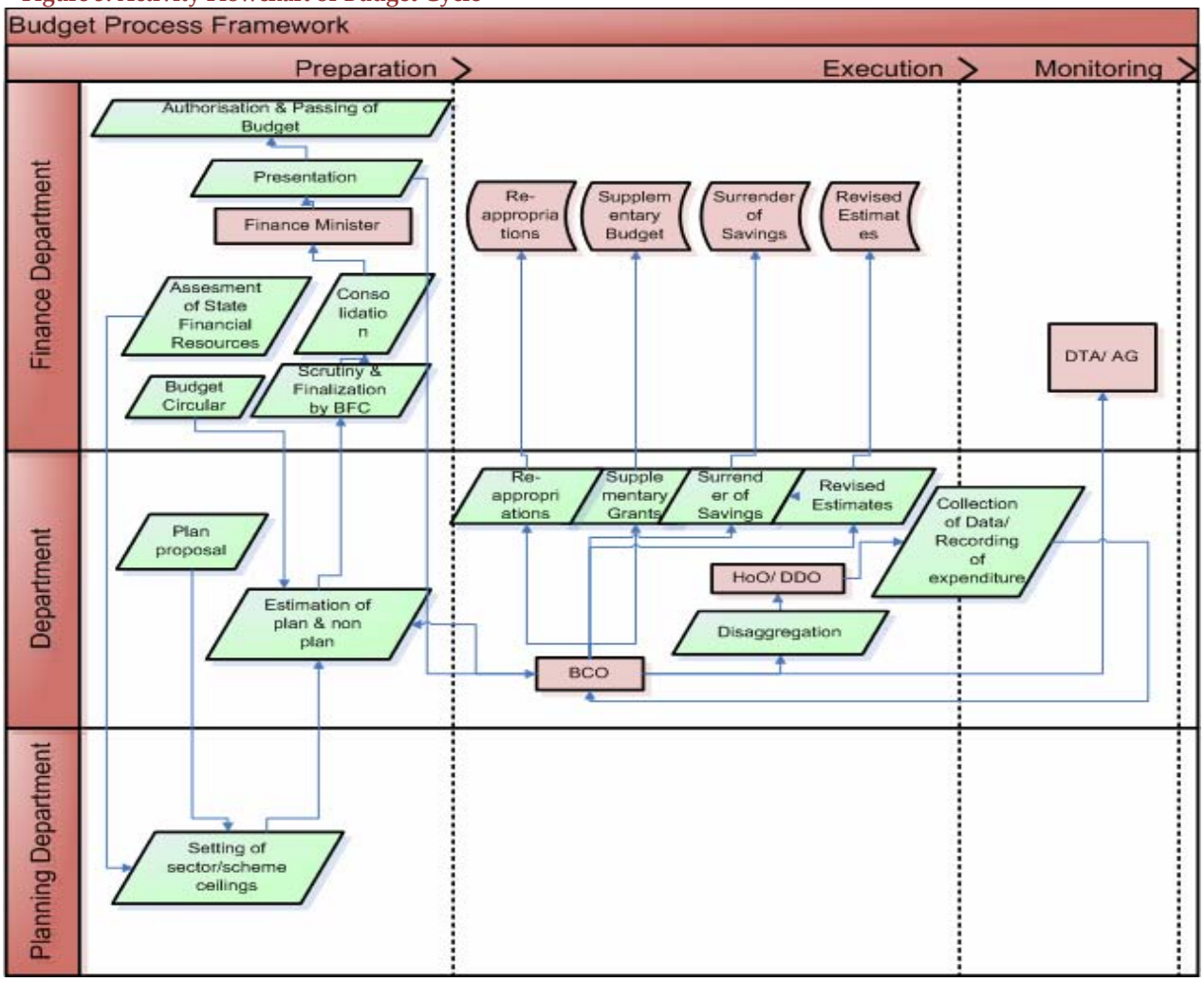
1.5 The budget cycle can be divided into three broad phases:

- *Budget Preparation:* This phase involves approximation of affordable level of expenditure and determines how funds are to be expended and outputs delivered in an effort to achieve the outcomes sought. Appropriation Bill shall be passed by the Legislative Assembly to bring the budget provisions into effect
- *Budget Execution:* This phase involves purchase of goods and services required to produce outputs, and reporting and review of achievements in terms of delivery of goods, services and benefits to the community
- *Budget Monitoring:* This phase involves ensuring budget management and control of actual budget transactions with planned transactions

1.6 The budget process/documents are subjected to an external audit conducted by Comptroller and Auditor-General. The audit process ensures that (i) every effort is made for revenue realisation and propriety of expenditure (ii) delivery of services by the government has been carried out with honesty and integrity and (iii) the due process is followed during the entire budget cycle.

1.7 Major activities to be undertaken in different phases of the budget cycle have been mapped in Figure 3.

**Figure 3: Activity Flowchart of Budget Cycle**



1.8 As can be observed from the above flow chart, the main stakeholders in the budget process are:

- *Finance Department:* Finance Department is the nodal department for preparation of State budget and is involved in all the phases of the budget cycle. Though the Finance Department is responsible for obtaining estimates of expenditure and the information/ facts on which the estimates are based on, it is not responsible for the correctness of these estimates. The responsibility for the accuracy and correctness of the estimates/ information submitted to the Finance Department lies with the concerned Budget Controlling Officer(s).

  Table 1 shows the various activities that are to be undertaken by Finance Department.

Table 1: Activities to be undertaken by Finance Department

| Budget Cycle | | |
|---|---|---|
| **Budget Preparation and Authorisation** | **Budget Execution** | **Budget Monitoring** |
| Issue of Budget Circular to all departments inviting estimates of annual receipts and expenditure | Approval and grant of requests for re-appropriations submitted by State departments | Intra year review of revenue and receipts |
| Detailed estimation of state's financial resources based on estimates of receipts and expenditure received from departments | Consolidation and issue of Supplementary Budget | Intra year review of expenditure incurred |
| Determination of annual plan expenditure ceilings in coordination with Planning Department | | |
| Scrutiny, fine tuning and consolidation of departmental estimates by Budget Finalization Committee (BFC) to ensure that they fit within available resource envelope and FRBM frame work | | |
| Preparation of budget documents for presentation to the Legislative Assembly by the Finance Minister | | |
| Authorisation after passing of budget | | |

- *Planning Department:* State government departments are required to submit their annual proposals for plan expenditure to the Planning Department. Based on these proposals as well as financial resources intimated by the Finance Department and taking other social/ economy related factors into consideration, the Planning Department is responsible for setting sector/ scheme-wise ceilings. These ceilings have to be adhered to by all departments during finalization of their plan expenditure estimates for the ensuing financial year.
- *Budget Controlling Officers:* Budget Controlling Officers are Heads of Departments or other departmental officers entrusted with the responsibility of controlling expenditure against the budget allocation granted to the concerned department and/or the collection of revenue by authorities subordinate to the department. Budget Controlling Officers work in coordination with the Finance Department throughout all stages of budget cycle right from preparation of estimates to reconciliation of annual accounts with Accountant General.
- *Heads of Offices/ Drawing and Disbursing Officer*s are officials authorized to draw money from the Consolidated Fund and make payments on behalf of Government of Rajasthan. Heads of Offices are also responsible for preparing detailed estimates of revenue and expenditure for the heads of account assigned to them.
- *Accountant General, Rajasthan:* The Accountant General is responsible for rendering such assistance to the Government for the preparation of Budget, as the Government may reasonably require from him. Besides this, he has been entrusted with the keeping of the accounts and other works in view of provisions of the Constitution.

# Chapter 2 Definitions and General Explanations

2.1 In this Manual, unless the context otherwise requires, the following words and expressions have the meanings hereby assigned to them. Words and expressions used in the Manual are defined in the Constitution, or bear the meanings assigned to their definitions in the rules or orders framed or issued under the Constitution.

2.2 ***Accounts or Actuals of a year:*** are the amounts of receipts or disbursements for the year beginning from April 1 and ending on March 31 of the following year, as finally recorded in the books of the Accountant General.

2.3 ***Accountant General:*** refers to the Accountant General, Rajasthan and also includes the Principal Accountant General, Rajasthan.

2.4 ***Administrative approval:*** denotes the formal acceptance by the administrative department concerned of the proposals based on preliminary plans for incurring any expenditure of a work initiated by, or connected with, the functional requirements of such administrative department. It is, in fact, an order to execute certain specified works at a stated sum to meet the functional needs of the department requiring the work but is subject to budget provision.

2.5 ***Administrative Control:*** implies inter-alia assumption of the responsibility for construction, upkeep and maintenance of buildings and other works and the provision of funds for their execution.

2.6 ***Administrative Department****:* is the Department, as notified by the Cabinet Secretariat under the Rajasthan Rules of Business, to which business under consideration is assigned for disposal.

2.7 ***Agency Functions:*** refer to the transactions arising in connection with works entrusted to the State Government under Article 258 of the Constitution e.g., construction and maintenance of National Highways, Defence works, Aviation works, Administration of Census Act, etc.

2.8 ***Annual Financial Statement or Budget*****:** is the statement of the estimated receipts and expenditure of the State for each financial year presented to the Legislative Assembly under Article 202 of the Constitution.

- *General structure of the Annual Financial Statement* closely follows the structure of Government Accounts as prescribed by Controller General of Accounts in the List of Major and Minor Heads of Accounts
- Budget shall be in such form as the Finance Minister may settle, after considering the suggestions, if any, of the Estimates Committee of the Legislative Assembly
- *Period of Budget*: The budget relates to a Financial/Budget year which begins on April 1 and ends on March 31 next year

2.9 ***Appropriation*:** means the amount authorized for expenditure under a specific unit of appropriation or part of that amount placed at the disposal of Drawing and Disbursing Officer by a competent authority from funds placed at its disposal.

2.10 ***Appropriation Act:*** provides for the appropriations out of Consolidated Fund of the State of all moneys required to meet-

(a) Grants so made by Assembly for various services under the different heads [Article 204(1) (a) of the Constitution]; and

(b) Expenditure charged on the Consolidated Fund of the State [Article 204(1) (b) of the Constitution]

2.11 The act of appropriation starts with the passing of the Appropriation Bill by the Legislative Assembly and becomes effective from April 1 of each year. It follows that the provision for any expenditure is operative only up to March 31 of the following year.

2.12 ***Appropriation Accounts:*** mean the accounts prepared by the Comptroller and Auditor General of India for each grant and charged appropriation in which is indicated the amount of each grant and charged provision included in the Appropriation Acts relating to that financial year and the amount spent under each sub head and on the grant as a whole. Important variations in the expenditure and sanctioned grant/appropriation are explained herein under each unit of appropriation.

2.13 ***Bank:*** means any branch of the State Bank of India acting as the agent of the Reserve Bank of India in accordance with the provisions of the Reserve Bank of India Act, 1934, any branch of a subsidiary bank as defined in section 2 of the State Bank of India (Subsidiary Banks) Act, 1959 which is authorized to transact Government business as agent of the State Bank of India, or any bank or any branch of a bank as may be appointed by the Reserve Bank of India as its agent under the provisions of sub-section (I) of section 45 of the Reserve Bank of India Act, 1934. Relevant provisions of State Bank of India (Subsidiary Banks) Act, 1959 and Reserve Bank of India Act, 1934 are given in Annexure 1.

2.14 ***Budget Controlling Officer:*** means a Head of a Department or other departmental officer who is entrusted with the responsibility of controlling the incurring of expenditure and/or the collection of revenues by the authorities subordinate to him, in relation to specific Budget Head(s).

2.15 ***Budget Estimates*:** are the detailed estimates of receipts and expenditure for the ensuing financial year prepared in the current financial year.

2.16 ***Capital Expenditure or Expenditure on Capital Account:*** is broadly defined as expenditure incurred with the objective of creating new or increasing value of existing assets of a material and permanent character. All works, wherein expenditure meets the criteria set out in the annual Budget Circular issued by the Finance Department, are shown under capital expenditure. Capital account also bears the following charges:

1. Cost of initial construction of a project
2. Charges for intermediate maintenance of a work that has not yet opened for service

3. Charges for further additions and improvements as may be sanctioned
4. Investments where the benefits from investments are available beyond the year

2.17 ***Central Assistance for State Plan:*** refers to plan grants received from the Union Government which can be broadly classified into:

1. *Normal Central Assistance*: consists of grants allocated to the State by Planning Commission of India, quantum of which is decided as per the existing Gadgil Mukherjee formula or any other formula notified by Central Government
2. *Additional Central Assistance for Externally Aided Projects*: consists of grants received through Government of India from the foreign bodies, such as, World Bank, etc. for the projects sanctioned by them and executed by State
3. *Additional Central Assistance (ACA) for Others*: consists of central assistance to the states for the State plan schemes. This assistance is meant for special programmes as per the needs of the State, sectoral priorities and cover subjects not on the Union List. The ACA linked schemes are funded by the Ministry of Finance and administered by the sectoral Ministry concerned
4. *Special Central Assistance*: consists of grants earmarked for welfare of the weaker sections of the society, such as, Scheduled Tribes and Scheduled Castes

2.18 ***Central Finance Commission or Finance Commission of India***: is constituted by the President of India every fifth year as per provisions of Article 280 of the Constitution. Qualifications, powers and ***procedures*** of the Commission are regulated by the *Finance Commission (Miscellaneous Provisions) Act*, 1951 (refer to Article 280 at Annexure 18).

2.19 ***Centrally Sponsored Schemes (CSS)***: refer to schemes jointly funded by the Union and State ***Government*** as per funding patterns mutually agreed. Centrally Sponsored Schemes are usually designed and monitored by ministries of the Union Government with corresponding State departments responsible for implementation.

The share contributed by Government of India in certain Centrally Sponsored Schemes may be off-budget; however, funds contributed by the State Government for expenditure under such schemes have to be included in the State annual budget.

2.20 ***Central Sector Schemes***: refer to schemes on subjects within the Union List which are completely funded by Government of India. Funds received under such schemes may be off or on budget depending on scheme design and designated implementing agency in the state.

2.21 ***Charged expenditure:*** refers to expenditure that is charged on the Consolidated Fund of the State and is not subject to the vote of the Legislative Assembly. Article 202 (3) of the Constitution specifies categories of expenditure that can be charged on the Consolidated Fund of the state. These are as follows:

(a) Emoluments and allowances of the Governor and other expenditure relating to his office

(b) Salaries and allowances of the Speaker and Deputy Speaker of the Legislative Assembly

(c) Debt charges for which the State is liable, including interest, sinking fund charges and redemption charges, and other expenditure relating to the raising of loans and the service and redemption of debt

(d) Expenditure in respect of the salaries and allowances of the Judges of the High Court

(e) Any sums required to satisfy any judgment, decree or award of any court or arbitral tribunal

(f) Any expenditure declared by the Constitution or by the Legislative Assembly of the State by law to be so charged

(g) All expenses of the High Court including all Salaries, allowances and pensions payable to or in respect of the officers and servants of the High Court

(h) Adjustments in respect of expenses of Courts or Commissions and pensions under Article 290 of the Constitution

(i) All expenses of State Public Service Commission including any salaries, allowances and pensions payable to or in respect of the members and the staff of the Commission

2.22 ***Competent Authority***: means the Government or any other authority to which the relevant powers are delegated by the Government.

2.23 ***Consolidated Fund of the State / Consolidated Fund***: Under Article 266 (1) of the Constitution, all revenues received by the State Government, all loans raised by the Government by issue of treasury bills, loans or ways and means advances and all moneys received by that Government in repayment of loans shall form one consolidated fund called the Consolidated Fund of the State.

No money can be appropriated from this fund without prior approval of the Legislative Assembly (*vide paragraph 3.1*).

2.24 ***Contingency Fund*****:** means the Contingency Fund of the State of Rajasthan established under the Rajasthan Contingency Fund Act, 1956, in accordance with the provisions of Article 267 (2) of the Constitution. Contingency Fund is in the nature of an imprest and the corpus of which is specified by the Act. The Contingency Fund is intended to provide advances to the Government to meet unforeseen expenditure arising in the course of a year pending its authorization by the Legislative Assembly. The amounts drawn from the Contingency Fund are recouped after the Legislative Assembly approves it through Supplementary Grants (*vide Chapter 5*).

2.25 ***Constitution:*** means the Constitution of India.

2.26 ***Demand for Grant:*** is a proposal made on the recommendation of the Governor to the Legislative Assembly by the Finance Minister or other Minister for the appropriation of State revenues to expenditure (other than charged) proposed to be met from the Consolidated Fund of the State (vide paragraph 18.3.4).

There is usually one demand in respect of each department, but the Finance Department may combine the grants required for two or more departments in one demand or make a demand in respect of expenditure which cannot readily be classified under particular departments.

2.27 ***Departmental Estimates:*** are the estimates of receipts and expenditure submitted to Government by the Budget Controlling Officer.

2.28 ***Drawing and Disbursing Officer:*** means a Head of Office and also any other gazetted officer serving under Head of Office authorized by him, under General Financial and Accounts Rules, to sign, draw bills including pay and allowances, incur expenditure to the extent specified and make payments on his behalf. The term shall also include a Head of Department where he himself discharges such functions.

2.29 ***Estimating Officer:*** refers to a departmental officer who is primarily responsible for preparing the estimates of receipts and expenditure. Every officer who is declared as Drawing and Disbursing Officer under Rule 3 of General Financial and Account Rules by the Head of Department or by the Finance Department shall be the Estimating Officer.

2.30 ***Excess appropriation/Grant :*** The terms refer respectively to appropriation authorized, and grants voted to meet expenditure which at the close of the year is found, through the Appropriation Accounts, to have been incurred in excess of the authorized appropriation/grant.

2.31 ***Finance Department***: refers to the Finance Department, Government of Rajasthan.

2.32 ***Financial Sanction:*** refers to the specific order issued by the competent authority for incurring of expenditure.

2.33 ***Fiscal Deficit:*** is the excess of total disbursement from the Consolidated Fund of the State (excluding repayment of debt) over the sum of revenue receipts, recovery of loans and non-debt capital receipts into the fund during a financial year.

2.34 ***Grant:*** means the amount voted by the Legislative Assembly for a given demand placed before it for expenditure during the financial year concerned on the services included in the grant.

2.35 ***Head of Office***: means a gazetted officer declared as such by the Head of Department under General Financial and Accounts Rules.

2.36 ***Investment:*** includes investment of surplus balances of the State Government with Reserve Bank of India over and above mandatory requirements, such as :

- Short term investment instruments, such as, Treasury Bills
- Long term investment instruments, such as, shares/debentures/securities. Investments in shares/debentures are usually made with Corporations, Government Companies and co-operative institutions/banks as per terms and conditions of reciprocal agreements made between the two parties

2.37 ***Legislative Assembly:*** refers to the Rajasthan Legislative Assembly.

2.38 ***Letter of Credit:*** is a mechanism introduced to ensure better financial discipline in utilization of budgetary provisions by departments that have been awarded the flexibility to incur expenditure directly through issue of cheques. Letter of credit enables restrictions on the periodicity and quantum of withdrawal of funds as per ceilings specified by a competent authority. Unutilized funds at the end of the year are lapsable. Provisions to govern this mode of payment are contained in General Financial and Accounts Rules.

2.39 ***Major Head****:* is the main unit of classification in government accounts and generally corresponds to the 'functions' of Government, as prescribed by the Controller General of Accounts, such as, different services like 'Crop Husbandry', 'General Education'.

2.40 ***Minor heads:*** In the accounting classification of government accounts, Minor Heads identify programmes undertaken to achieve objectives of the functions represented by the major head as prescribed by the Controller General of Accounts.

2.41 ***Modified Appropriation/ Grant:*** means the sum allotted to any unit of appropriation as it stands on any particular date after it has been modified by re-appropriation, surrender or by supplementary or additional appropriation/grant sanctioned by the competent authority.

2.42 ***New Items of Expenditure***: refer to significantly increased provisions under the existing heads of expenditure arising from important/ necessary expansions of existing activities and/or adoption of new activities. For example, creation/ up-gradation of post(s), creation of new office(s)/division(s), purchase of new vehicle(s) (2-wheeler, 3-wheeler and 4-wheeler, etc.), computer, fax machine, photocopier, projector, scanner, risograph, laptop, new telephone/DTH/Cable/IPTV connection, mobile handset, air conditioner, water purifier, water cooler, furniture, geyser, television, camera, LCD and other non-recurring items the cost of which exceeds limits specified by the Finance Department.

2.43 ***New Service[1]:*** The expression 'new services' occurs in Articles 115 (l) (a) and 205 (l) (a) of the Constitution. New service refers to expenditure on a new function/ programme/ project/ scheme not brought to the notice of the Legislative Assembly earlier. New

[1] In the event of doubt as to whether a particular item is to be classified as New service, the advice of the Finance Department should be taken.

service includes expenditure that requires opening of a new budget head, such as expenditure on:

- Constitution of a new department
- Investment in form of share capital, loan or grant in a new Government company/ corporation/ undertaking/ board/ ULB / private company

In the event of doubt as to whether a particular item is to be classified as new service, the final decision will be taken by the Finance Department.

2.44 ***Non-Plan Expenditure:*** All expenditure which has not been expressly classified as plan expenditure and which is not covered by the plan ceiling fixed for the departments, is non-plan expenditure.

2.45 ***Non–Recurring Expenditure:*** includes expenditure incurred on specific items during a specific period.

2.46 ***Object Head*****:** constitutes the lowest unit of appropriation in the accounting classification adopted in government accounts. Object head is also termed as an object classification. On the expenditure side of the accounts, particularly in respect of heads of accounts within the Consolidated Fund, object heads are primarily meant for itemized control over expenditure and indicate the object or nature of expenditure on a scheme or activity or organization in terms of inputs, such as, 'Salaries', 'Office Expenses', 'Grants-in-aid', 'Loans'. 'Investments (*vide paragraph 3.7.3*).

2.47 ***Off Budget Fund***s: refer to funds *(vide Chapter 27*) directly released by Government of India to the programme implementing agencies of Government of Rajasthan and are not routed through the Consolidated Fund of the State.

2.48 ***Plan Expenditure:*** is expenditure on programmes/projects enlisted in the ongoing Five Year Plan/Annual Plan. Classification of expenditure as plan expenditure is based on the principles/guidelines issued by the Planning Commission of India at the commencement of every Five Year Plan period.

2.49 ***Primary Deficit:*** is the deficit obtained by subtracting interest payments from the fiscal deficit of the State in a given financial year. Primary deficit corresponds to the net borrowing required to meet expenditure excluding the interest payments. A negative figure for primary deficit would represent primary surplus.

2.50 ***Public Account:*** as defined in Article 266(2) of the Constitution comprises all public moneys received by or on behalf of the Government of the State other than those credited to the Consolidated Fund of the State (*vide Chapter 4*).

2.51 ***Re – appropriation:*** means the transfer by a competent authority of a sum of money from one unit of appropriation to meet specific expenditure under another unit of appropriation (*vide Chapter 23*).

2.52 ***Recurring Charges:*** are charges which involve liability beyond the financial year in which such charges have been originally sanctioned.

2.53 ***Reserve Funds:*** are created for specific and well defined purposes and are fed by contributions or grants from the Consolidated Fund of State or from outside agencies (*vide paragraph 4.5*).

2.54 ***Revenue Deficit:*** is the excess of revenue expenditure over revenue receipts of the government in a given financial year. A negative figure for revenue deficit would represent revenue surplus.

2.55 ***Revenue Expenditure or Expenditure on Revenue Account:*** is expenditure on current consumption of goods and services and establishment expenditure of a department for activities of non-capital character. Revenue expenditure of a department also reflects all charges for maintenance and working expenses of a project, such as, renewals, replacements, improvements, and extensions. Grants, subsidies and interest payments are also debitable to the revenue account.

2.56 ***Revised Estimates:*** are the estimates of probable revenue or expenditure of a financial year under the various major and minor heads and their object heads framed in the course of the year on the basis of actual transactions till then recorded and in the light of the facts which may be known as regards the remainder of the year (*vide Chapter 22*).

2.57 ***State Finance Commission:*** refers to the Rajasthan State Finance Commission. Under Article 243-I and Article 243-Y of the Constitution, the Governor constitutes a Finance Commission after the expiry of every fifth year to:

- Review the financial position of Panchayati Raj Institutions and Municipalities in the State
- Make recommendations to the Governor regarding devolution of financial resources from the State Government to these bodies
- Suggest inter-se distribution of shares of Panchayati Raj Institutions and Municipalities on an efficient and equitable basis

2.58 ***Sub-Heads:*** In the accounting classification of government accounts, Sub-Heads represent schemes or activities undertaken under a given programme (*vide paragraph* 3.7.1).

2.59 ***Sub-Major Heads:*** In the accounting classification of government accounts, Sub-Major Heads break down the functions of the department into smaller units (*vide paragraph 3.6.3*).

2.60 S***upplementary Statement of Expenditure:*** means the statement to be laid before the Legislative Assembly under Article 205 of the Constitution showing the estimated amount of further expenditure necessary in respect of a financial year over and above the expenditure authorized for that year.

2.61 ***Technical Sanction*:** means the sanction of the competent authority to a properly detailed estimate of the cost of a work. A technical sanction amounts to no more than a guarantee that the proposal is structurally and technically sound, the estimates are accurately calculated and based on adequate data.

2.62 ***Treasury:*** refers to treasury establishment(s) located at the headquarters of the respective district or any other convenient places in a district and includes sub-treasuries.

2.63 ***Treasury Bills***: are short-term debt obligations backed by the Government with varying maturity of less than one year. Treasury Bills are generally issued through a competitive bidding process at auctions carried out by the Reserve Bank of India on behalf of the State Government.

2.64 ***Token Demand***: is a demand made to the Legislative Assembly for a nominal sum either to secure advance approval of Legislative Assembly for incurring of expenditure on a scheme, details of which are yet to be finalized or to bring expenditure on new service to the notice of Legislative Assembly where funds to meet it will be made available by re-appropriation within the grant.

2.65 ***Votes on Account:*** means a grant made in advance by the Legislative Assembly, in respect of the estimated expenditure for a part of new financial year, pending the completion of the procedure relating to the voting of the demand for grants and the passing of the Appropriation Act (*vide Chapter 19*).

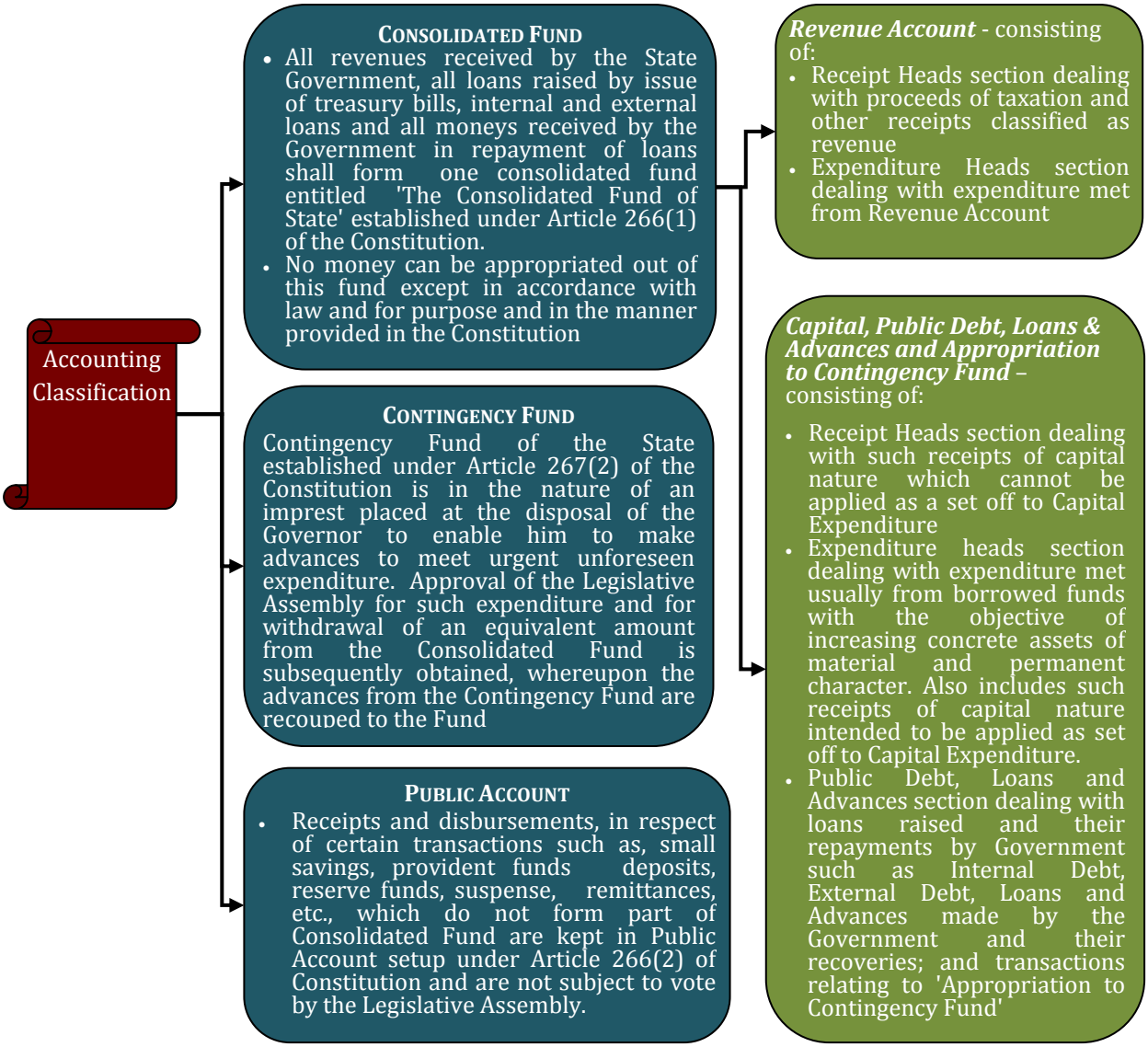
2.66 ***Voted expenditure:*** means the expenditure which is subject to the vote of the Legislative Assembly.

2.67 ***Ways and Means Advances***: are provided by the Reserve Bank of India as per Section 17(5) of RBI Act, 1934, to the States, to help them to tide over temporary mismatches in the cash flow of their receipts and payments. There are two types of Ways and Means Advances – Normal and Special. While Normal Ways and Means Advances are clean advances, Special Ways and Means Advances are secured advances provided against the pledge of securities of Government of India.

# Chapter 3 Classification of Government Accounts

3.1 Pursuant to requirements of Articles 150, 266 and 267 of the Constitution, the basic structure of Government budget and accounts classification is as follows:

**Figure 4: Classification of Government Accounts**




3.2 As a general rule, classification of transactions in government accounts has a close reference to the function, programme and activity of the government and the object of receipts or expenditure, rather than the department in which the receipts or expenditure occurs.

3.3 *Classification of transactions prescribed by Controller General of Accounts:* Transactions under the Consolidated Fund are divided into sectors, such as, 'General Services', 'Social Services', 'Economic Services', and Grants in aid and Contributions' under which specific functions or services are grouped. Sectors are classified into sub-sectors and Major Heads of accounts which function as the main unit of classification in accounts. Major

Heads are further divided into Minor heads, each of which has a number of subordinate heads, generally known as Sub heads. Sometimes, Major Heads may be divided into Sub Major Heads before their further division into Minor heads.

3.4 Sectors, sub sectors, major heads, sub major heads and minor heads comprise system of classification as prescribed by the Controller General of Accounts, India and are required to be uniformly adopted by the Union Government and all the State Governments. Heads of accounts at the level below Minor Heads, i.e. sub head, group head and object head can be opened by the State Government required in consultation with the Accountant General.

3.5 A list of authorized major and minor heads of accounts is given in a separate publication 'List of Major and Minor Heads of Accounts of Union and State' issued by the Controller General of Accounts.

3.6 Each level of classification is defined as follows:

3.6.1 *Sectors and Sub Sectors:* Sectors, comprising sub sectors, wherever necessary, represent aggregation of operations relating to the group of functions of services. Each sector is distinguished by a capital letter of the Alphabet, while sub sectors are listed by small letters of the Alphabet, as illustrated for four sectors in Table 2.

**Table 2: Sectors and Sub Sectors**

| A. General Services | B. Social Services | C. Economic Services | D. Grants in Aid and Contributions |
|---|---|---|---|
| a) Organs of State<br>b) Fiscal Services<br>c) Interest payment and servicing of Debt<br>d) Administrative Services<br>e) Pensions and Misc. General Services.<br>f) Defence Services | a) Education, Sports, Art and Culture<br>b) Health and Family Welfare<br>c) Water Supply<br>d) Sanitation, Housing and Urban Development<br>e) Information and Broadcasting<br>f) Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes<br>g) Labour and Labour Welfare<br>h) Social Welfare and Nutrition<br>i) Others | a) Agriculture and Allied Activities<br>b) Rural Development<br>c) Special Areas Programmes<br>d) Irrigation and Flood Control<br>e) Energy<br>f) Industry and Minerals<br>g) Transport<br>h) Communications<br>i) Science Technology and Environment<br>j) General Economic Services | Grants in Aid and Contributions |

3.6.2 *Major Heads:* are the main units of accounts classification under various sectors/ sub sectors. They normally reflect the distribution of expenditure among broad functions of the government.

3.6.3 *Sub Major Heads:* are opened under a Major Head to record those transactions which are of a distinct nature and of sufficient importance to be recorded exclusively, but at the same time allied to the function of the Major Head.

3.6.4 *Minor Heads:* are subordinate to Major or Sub Major Heads and correspond to programmes/ broad group of programmes undertaken to achieve objectives of the functions represented by Major Heads.

3.7 *Six tier classification of Accounts adopted in State Budget Documents:* The budget literature prepared and presented by Government of Rajasthan to the Legislative Assembly follows a six tier accounting classification comprising of Major Heads, Sub-Major Heads, Minor Heads, Sub Heads, Group Heads and Object Heads. The last three are defined below:

3.7.1 *Sub Heads* represent schemes under programmes subordinate to Minor Heads.

3.7.2 *Group Heads* represent sub schemes under schemes and are subordinate to Sub Heads.

3.7.3 *Object Heads* represent the actual nature and form of expenditure. These are shown in the budget to ensure that financial transactions are recorded to the minutest detail. List of object heads has been provided in Annexure 3.

3.8 *Charged and Voted Expenditure:* Apart from above mentioned levels of classification of accounts, expenditure is also categorized as charged or voted expenditure in budget documents of Government of Rajasthan. Charged expenditure is an expenditure charged on the revenues of the State not subject to vote of Legislative Assembly under the Constitution. Expenditure classified as charged has been listed in detail in *paragraph 2.21.* Voted expenditure is subject to vote of Legislative Assembly.

3.9 *Demands for Grants Number:* Demands for grants are proposals made on recommendation of the Governor to the Legislative Assembly by the Finance Minister or other Ministers, for appropriation from State revenues to expenditure (other than charged) proposed to be met from the Consolidated Fund of the State. All such demands are assigned a two digit code called the Demands for Grants Number.

3.10 *Development and Non-Development Expenditure*[2]*:* In order to analyze spending priorities of the government, expenditure excluding that on debt services is also classified into Development Expenditure and Non-Development Expenditure.

(a) **Development Expenditure** is an expenditure comprising expenditure on social services (e.g., education, sports, art and culture, medical and public health, family welfare, water supply and sanitation, housing, urban development, welfare of

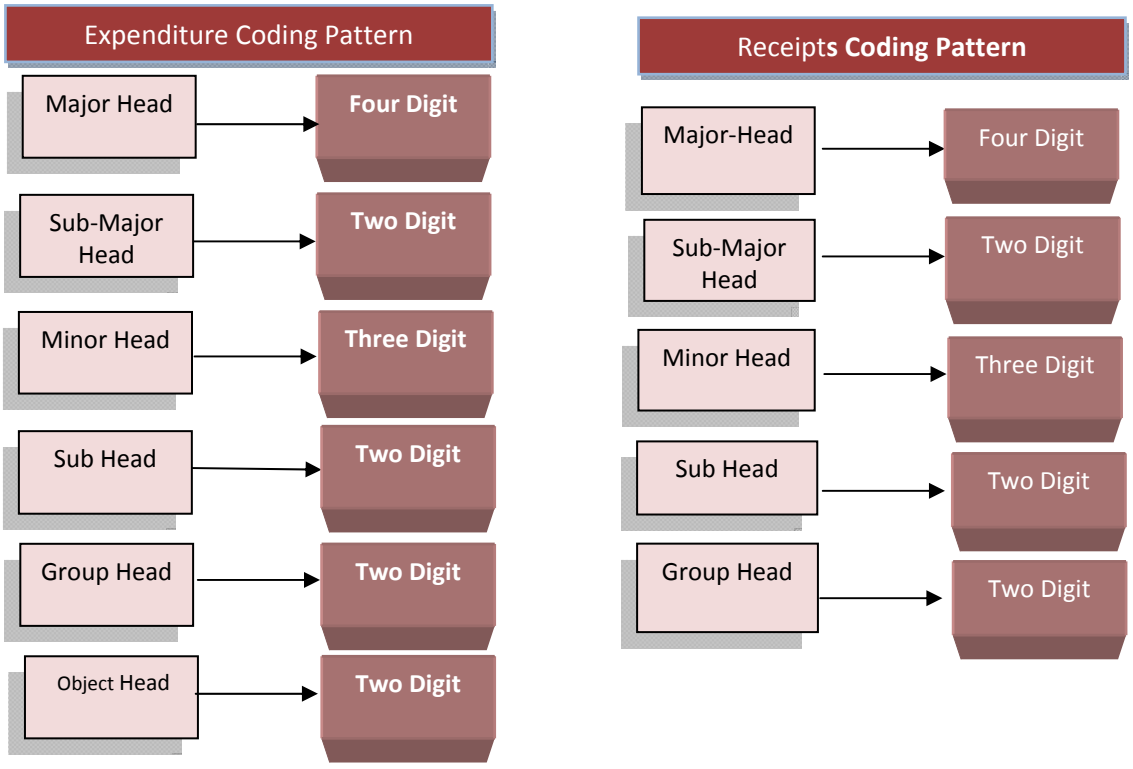
[2] Source: Reserve Bank of India

Scheduled Castes, Scheduled Tribes and other Backward Classes, social security and welfare) and economic services (e.g. agriculture and allied activities, rural development, special area programmes, major and medium irrigation and flood control, energy, industry and minerals, transport, communications, science, technology and environment and general economic services).

(b) **Non-Development Expenditure:** includes expenditure on general services including organs of the State, fiscal services, interest payments and servicing of debt, administrative services, pensions, miscellaneous general services and Grants in aid and Contributions.

3.11 *Coding Pattern:* Under the current budget classification of the State, a 15 and 13 digit coding pattern is adopted for expenditure (with some exceptions) and receipts respectively. This has been shown in detail below:

**Figure 5: Coding Pattern for expenditure and receipts**



3.11.1 *Major Heads:* The first digit of the four-digit code allotted to Major Heads denotes the following:

| First Digit | | |
|---|---|---|
| | 0 or 1 | Revenue Receipts |
| | 2 or 3 | Revenue Expenditure |
| | 4[3] | Capital Receipts |
| | 4 or 5 | Capital Expenditure |
| | 6 or 7 | Loan Head |
| | 8 | Contingency Fund and Public Account |

First Digit of Revenue receipts + 2 = First Digit of Revenue Expenditure

First Digit of Revenue Expenditure + 2 = First Digit of Capital Expenditure

First Digit of Capital Expenditure + 2 = First Digit of Loan Head

Such a pattern, however, may not be relevant for some major heads, such as the Roads & Bridges and Sectretariat services.

The last three digits out of four digits represent the same function/department irrespective of the type of revenue/expenditure, viz., Receipt on Revenue Account, Expenditure on Revenue Account, Capital Expenditure and Loans and Advances. The only exception is where more than one function has been grouped together as sub-major head under a single major Head, such as Education.

The above described pattern is illustrated in Table 3.

Table 3: Coding Pattern for Major Heads

| Receipt (Revenue Account) | Expenditure (Revenue Account) | Capital Expenditure | Loans & Advances |
|---|---|---|---|
| 0401-Crop Husbandry | 2401-Crop Husbandry | 4401-Capital Outlay on Crop Husbandry | 6401-Loans for Crop. Husbandry |
| 0202-Education, Sports, Art & Culture | 2202-General Education<br>2203-Technical Education<br>2204-Sports & Youth Services<br>2205-Art & Culture | 4202-Capital outlay on Education, Sports, Art & Culture | 6202-Loans for Education, Sports, Art & Culture |
| 1054-Roads & Bridges | 3054-Roads & Bridges | 5054-Capital outlay on Roads & Bridges | ** |
| * | 2052-Secretariat – General service<br>2251-Secretariat – Social Services<br>3451-Secretariat – Economical services | * | * |

** Receipt, Capital and Loan Head (Major) have not been prescribed by CGA*

***Loan Head has not been prescribed by the Controller General of Accounts*

[3] There is only one major head depicting capital receipts i.e. Major Head 4000 - Miscellaneous Capital Receipts.

3.11.2 Sub-Major Heads: A two digit code has been allotted, the code starting from '01' under each Major Head. Where no Sub-Major Head exists, it is allotted a code '00'. Nomenclature 'General' has been allotted code '80', so that even after further Sub-Major Heads are introduced, the code for 'General' will continue to remain the last one.

3.11.3 *Minor Heads:* These have been allotted a three digit code, the codes starting from '001' under each sub-Major/Major Head (where there is no sub-Major Head). Codes from '001' to '100' and few codes '750' to '900' have been reserved for certain standard Minor Heads. For example, Code '001' always represents Direction and Administration. Non Standard Minor Heads have been allotted codes from '101' in the Revenue Expenditure series and '201' in the Capital and Loan series. Where the description under Capital/Loan is the same as in the Revenue Expenditure section, the code number for the Minor Head is the same as the one allotted in the Revenue Expenditure section. Code numbers from '900' are always reserved for Deduct Receipt or Deduct Expenditure Heads.

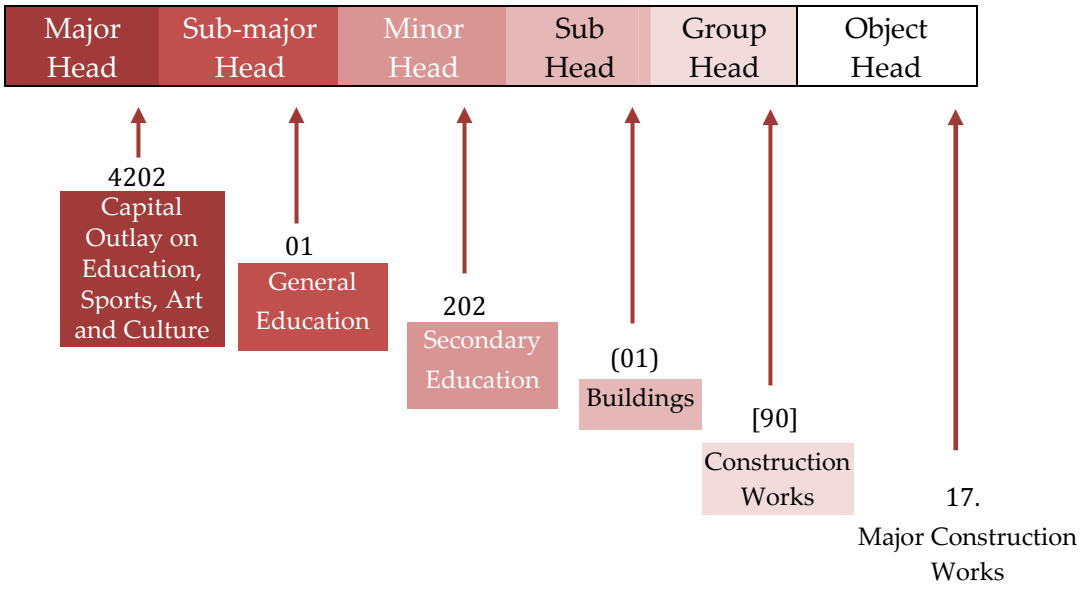
The code for 'Other Expenditure' is '800' while the code for Other Grants/Other Schemes, etc., where minor head 'Other Expenditure' also exists, is kept as '600'. This has been done to ensure that the order in which the Minor Heads are codified is not disturbed when new Minor Heads are introduced.

3.11.4 *Sub Heads:* These are denoted in the Budget by two digit codes in round brackets, such as, (01), (02), (03), (04), and so on.

3.11.5 *Group Heads:* These are rare and are denoted in the Budget by two digit codes in square brackets, such as, [01], [02], [03], [04], and so on.

3.11.6 *Object Heads:* These are denoted in the Budget by two digit codes, such as, 01., 02., 03., 04., and so on.

**Figure 6: Expenditure incurred for construction of buildings for Secondary Education**



3.12 As an illustrative example, expenditure incurred for construction of buildings for Secondary Education, as shown in budget books is depicted in Figure 6.

3.13 The list of approved major heads by Controller General of Accounts and the objects heads of expenditure have been given in Annexure 2 and Annexure 3.

3.14 *Opening of New Heads:* The introduction of any major, sub major and minor head and the abolition or change of nomenclature of any of the existing major, sub major or minor heads requires the approval of the Controller General of Accounts, Government of India. The Finance Department will have the discretion to open the sub heads, group heads and object heads, wherever necessary, in consultation with the Accountant General.

# Chapter 4 Public Account

4.1 Public Account, defined in Article 266(2) of the Constitution, comprises all public moneys received by or on behalf of the Government of the State other than those credited to the Consolidated Fund of the State.

4.2 The Public Account is primarily to account for funds that the Government receives and manages as a banker or Trustee rather than funding of expenditure. However, there are a number of funds which are not held in Trust but included in the Public Account, i.e. Depreciation Reserve Fund, State Disaster Response Fund. Similarly, Small Savings, Provident Funds, Security Deposit and other Deposits, etc., under Public Account are liabilities that the Government has to repay at appropriate time.

4.3 The components of Public Account are as under:-

- Small Savings, Provident Funds, etc. (Major Heads 8001 to 8032)
- Reserve funds (Major Heads 8115 to 8235)
- Deposits and Advances (Major Heads 8336 to 8554)
- Suspense and Miscellaneous (Major Heads 8656 to 8680)
- Remittances (Major Heads 8781 to 8797)
- Cash Balance (Major Head 8999)

4.4 ***Small Savings, Provident Funds, etc.***: Transactions under this head occur under State Provident Funds, Insurance and Pension Funds. Estimates for receipts (including interest) and disbursement under this fund shall be prepared and sent by State Insurance and General Provident Fund Department.

4.5 ***Reserve Funds:*** which have been created for specific and well defined purposes and are fed by contributions or grants from the Consolidated Fund of State or from outside agencies. Reserve Funds are further divided into reserve funds bearing interest and reserve funds not bearing interest. Some of the main Reserve Funds are Depreciation/ Renewal Reserve Fund, Roads and Bridges Fund and State Disaster Response Fund.

4.5.1 A Reserve Fund is created by the sums transferred by debiting the concerned expenditure head of the Consolidated Fund of the State. If earmarked receipts are forthcoming for the purpose the Fund has been created for, these shall be recorded under appropriate revenue heads in the Consolidated Fund of the State.

4.5.2 Expenditure in this regard shall be incurred from the concerned expenditure head for implementation of schemes that have been formulated to achieve the stated objective/ rules/ orders/ instructions/ Acts for which the Reserve Fund has been created.

4.5.3 Thereafter, the total expenditure incurred during the year is to be reimbursed from the concerned Reserve Fund. A negative entry for the same amount is to be made under

corresponding expenditure heads of account as per cash based accounting principles. An illustrative example has been given below.

**Illustrative Example: Rajasthan State Road Development Fund**

The Rajasthan State Road Development Fund has been created by imposing a cess of Rs.0.50 per litre (current rate applicable) of petrol and high speed diesel oil sold. The fund is utilized for the development of state roads and disbursement in respect of such projects of State road development, as may be prescribed.

**Operating the Rajasthan State Road Development Fund**

- Diesel and Petrol cess collected during a financial year is credited under the Receipt Head '**0040-Taxes on sale, trade, etc.,** 800-Other Receipts, (03)-Cess on diesel and petrol**'.**
- For transferring this amount in reserve fund, the total amount collected through this cess is shown as expenditure under the head '**3054-Roads and Bridges,** 80-General, 797-Transfer from/to Reserve Funds and Deposit Accounts, (02)-Transfer from/to State Road Fund'; and is then deposited under the head '**8225-Roads and Bridges Fund,** 02-State Roads and Bridges Fund, 101-State Roads and Bridges Fund, (01)-State Roads and Bridges Fund' in the Public Account.
- Expenditure on development of state roads is entered under an appropriate expenditure head in the Consolidated Fund, such as, under '**5054-Capital Expenditure on Roads and Bridges**, 04-District and Other Roads, 800-Other Expenditure, (14)-Roads funded through State Road Fund'. This expenditure is reimbursed from the fund and an appropriate disbursement (deduct) entry made under the head '**8225-Roads and Bridges Fund,** 02-State Roads and Bridges Fund, 101-State Roads and Bridges Fund, (01)-State Roads and Bridges Fund' in the Public Account. The reimbursement is shown as a negative entry under '**5054-Capital Expenditure on Roads and Bridges,** 04-District and Other Roads, 800-Other Expenditure, (15)-Transfer from the **Roads and Bridges Fund** 8225**'.**

4.6 ***Deposits and Advances***: This head is classified into deposits bearing interest and deposits not bearing interest and consists of:

a) Accounts of Local Funds and other local authorities who are permitted to deal with Government treasuries

b) Transactions relating mainly to sums deposited with the Government in the daily course of public business by or on behalf of the members of the public, such as, security deposits of contractors, personal deposits, deposits made in Revenue Courts on or in connection with the revenue administration

c) Transactions, connected with funds accumulated from contributions made by government, semi government and autonomous bodies

4.6.1 *Personal Deposit (P.D. Account):* A Personal Deposit account is an account opened with the concerned Treasury under the Deposits head of the Public Account. It is operated by means of cheques and regulated by instructions of the government or special rules framed for the operation of the account. Transfers to the personal deposits accounts from the Consolidated Fund will require prior sanction of the Finance Department.

4.6.2 The practice of withdrawing funds with a view to avoiding lapse of budget grants and placing such moneys in deposits in the Public Account or the bank is forbidden.

4.7 ***Suspense and Miscellaneous:*** This head clubs those items of payments or receipts which for insufficient information or other reasons cannot be accounted for directly under proper heads of account. Thus, this head is intended for temporary accommodation of transactions affecting the balances of the State, pending final adjustments on receipt of debits and credits. Transactions on behalf of Central Government are also accounted for in this head. Example of one such major transaction is under "8658- Suspense Account - 112- Tax Deduction at Source. Examples of other transactions recorded under the suspense head are:

(a) Transactions of the Public Works Divisions involving store purchases from/ by one division to another on credit in a month including purchases from the Directorate General of Supplies and Disposal

(b) Transactions dealing with construction and maintenance of National Highways on behalf of the Central Government

4.8 ***Remittances***: Departmental accounts and transactions of Public Works Offices and Forest Department with treasuries and other offices of the Civil Department including cheques issued, are recorded under this head.

4.9 The first three divisions of Public Accounts, namely (i) Small Savings, Provident Funds, etc. (ii) Reserve Funds (iii) Deposits and Advances, comprise of receipts and payments in respect of which Government incurs a liability to repay the money received or has a claim to recover the amounts paid.

4.10 Remittances embrace all adjusting heads, under which appear remittances of cash between treasuries and transfers between different accounting circles. The initial debits or credits to the heads in these divisions are cleared eventually by corresponding receipts or payments either within the same circle of account or in another account circle.

4.11 Receipts under Public Account do not constitute normal receipts of Government as these have to be paid back some time or the other to the public as in the case of the State Provident Fund, deposits of local bodies, or have to be utilized by the Government in an agreed manner as in the case of Reserve Funds set up for special purposes. Thus, legislative authorization for payments from the Public Account is not required.

4.12 The Office of Accountant General shall forward Budget Estimates for ensuing financial year and Revised Estimates for current financial year to the Finance Department in respect of all components of Public Account. Finance Department also takes timely support with regard to Budget Estimates and Revised Estimates from departments, such as 'State Insurance & Provident Fund Department and Disaster Management and Relief Department.

# Chapter 5 Contingency Fund

5.1 Contingency Fund for the State of Rajasthan has been established under the Rajasthan Contingency Fund Act, 1956, in accordance with the provisions of Article 267 (2) of the Constitution. The Contingency Fund is in the nature of an imprest placed at the disposal of the Governor and is intended to provide advances to the Government to meet unforeseen expenditure arising during the course of a year pending its authorization by the Legislative Assembly.

5.2 In exercise of the powers conferred by Section 4 of the Rajasthan Contingency Fund Act 1956, the State Government has framed the 'Rajasthan Contingency Fund Rules 1956' (Notification No.F.2(1)F(B)/56 dated 14.02.1957) to provide for the establishment and maintenance of Contingency Fund for the State. Extracts of the said Act and the Rules are given in Annexure 5.

5.3 The Fund, thus, helps the Government to incur expenditure, either on an existing service or in respect of a new service, which could not be foreseen at the time of preparation of Budget Estimates; and which cannot be postponed till a Supplementary Grant (*vide Chapter 24*) is obtained from the Legislative Assembly in regular course. All advances from the Contingency Fund are subsequently required to be recouped to the Fund by obtaining a Supplementary Grant in the very next session of the Legislative Assembly.

5.4 This Fund is in the custody of the Finance Department with a corpus[4] of an amount specified in the Rajasthan Contingency Fund Act.

5.5 The proposals for sanctioning an advance from the Contingency Fund shall be forwarded to the Finance Department by the administrative departments concerned in the prescribed format and shall contain the following:

- Brief particulars of the proposed expenditure
- Circumstances in which provision could not be included in the budget
- Why its postponement is not possible
- Amount required to be advanced from the Contingency Fund with full cost of the proposal for the year or part of the year as the case may be along with list of Drawing and Disbursing Officers and the Treasuries from which the amount is to be drawn.
- Any savings that can be wholly or partially be utilized
- Grant or appropriation under which the supplementary provision will eventually have to be obtained
- The application for advance from Contingency Fund shall be accompanied with a certificate to be signed by an officer not below the rank of a Deputy Secretary, as prescribed under the Rules

[4] The current corpus of the Rajasthan Contingency Fund is ₹200.00 crore as per the Rajasthan Contingency Fund Act, 1956.

5.6 All preliminaries, such as, Administrative Approval, Technical Sanction, selection of site, etc., should be completed before an advance is applied for. The amount of the advance should be restricted to the expenditure likely to be incurred till it is recouped in the next Supplementary Appropriation Act.

5.7 Advances from the Contingency Fund of the State should normally be drawn only when the Legislative Assembly is not in session. However, when Legislative Assembly is in session, a Supplementary Grant should preferably be obtained before incurring any expenditure on a new service. Exceptions may be made in case a valid immediate need for funds arises. In such a case, before the withdrawal is made, the minister concerned may make a statement on the floor of the Legislative Assembly, giving details of the amount and the scheme for which the money is needed. In emergent cases, however, where it is not possible to inform the Members in advance, the withdrawal may be made from the Contingency Fund and soon thereafter a statement may be laid on the table of the Legislative Assembly for the information of the Members.

5.8 Some essential conditionalities relating to the utilization of the Fund are as follows:

1. When an advance is sanctioned from the Contingency Fund, the amount shall continue to remain physically a part of that Fund and shall not go out of it till it is actually withdrawn and spent on the specific purpose for which the advance is sanctioned.
2. The order authorizing an advance from the Contingency Fund shall lapse as soon as the Supplementary Appropriation Act, incorporating the grants authorized by the Legislative Assembly, is passed and has received the assent of the Governor.
3. A copy of the order sanctioning the advance, which shall specify the amount, the grant or appropriation to which it relates, and giving brief particulars of relevant sub-heads and units of appropriation shall also be forwarded to the Accountant General by the Finance Department.
4. No advance from the Contingency Fund can be sanctioned to cover any expenditure which has already been incurred out of the Consolidated Fund. If in any exceptional case, the expenditure, whether partly or fully on a 'New Service' has been incurred inadvertently and this fact comes to notice within the financial year, an advance from the Contingency fund should be obtained during the year itself to cover the expenditure already incurred as also the expenditure likely to be incurred before a Supplementary Grant for that Service becomes available.
5. All bills and vouchers for the drawals of moneys out of advances from the Contingency Fund shall contain the words ‘Contingency Fund’ prominently written in red ink at the top of the bill or voucher. This, however, shall not dispense with the necessity of furnishing the usual classification of the expenditure in the bill or voucher, as the case may be.
6. The administrative and financial sanction to be issued by the Administrative Department, after an advance from the Contingency Fund has been sanctioned by the Finance Department, shall be in the form as given in Annexure 5.

5.9 It shall be the responsibility of the Administrative Department to watch the progress of expenditure in respect of the advance obtained from the Contingency Fund and to intimate it to the Finance Department; and whenever necessary, to cancel, reduce or increase the advance on the basis of the progress of expenditure.

5.9.1 If in any case, after the order sanctioning an advance from the Contingency Fund has been issued and before its recoupment through Supplementary Grants has taken place, it is found that the advance sanctioned will remain wholly or partly unutilized, an application shall be made to the sanctioning authority for cancelling or modifying the sanction, as the case may be.

5.9.2 The Budget Controlling Officer shall reconcile the accounts of the Contingency Fund maintained by him with the accounts maintained by the Accountant General at the time of carrying out the periodical reconciliation of expenditure booked under the Consolidated Fund.

5.10 All supplementary demands submitted by the Administrative Departments to the Finance Department for the recoupment of the advance from the Contingency Fund shall invariably be accompanied with a certificate to be signed by an officer not below the rank of a Deputy Secretary as given in Annexure 5.

5.11 If the advance made from the Contingency Fund for meeting unforeseen expenditure, remains wholly or partly unutilized, a cancellation or modification of the sanction for the same should be obtained from Finance Department. Implementation of the rules is primarily the responsibility of the Administrative Department. However, as an additional measure, the Finance Department would also monitor it. The Government has issued detailed instructions on this subject vide Circular No. F.2 (1)/FD/1/ l/Budget/79 dated 28th November 1987, which is reproduced at Annexure 5.

5.12 Till the time of recoupment, the amount of advance given would stand under the account of "8000-Contingency Fund."

5.13 Enhancement of the corpus amount of the Contingency Fund should be carried out by debiting Expenditure Head 7999.

# Chapter 6 Role of Finance Department

6.1 Finance Department is the nodal department for managing all financial affairs of the State Government. It is concerned with all economic and financial matters affecting the State including mobilization and allocation of resources for infrastructure development, social welfare and human development.

6.2 In exercise of powers conferred on the Governor under Article 166 (2) and (3) of the Constitution, Finance Department[5] is responsible for the following:

- Preparation of budget
- Control of expenditure and ways & means management
- Matters related to audit
- Tax administration
- Treasury administration
- Resource mobilization
- Matters related to Government guarantees
- Rules and procedures concerning financial transactions having bearing on State finance and their implementation
- Safety and investment of funds from the Consolidated Fund, Contingency Fund and Public Account
- Recovery and refund of revenue, etc.

6.3 Finance Department is the Administrative Department of the following departments:

- Commercial Taxes Department
- Excise Department
- Inspection Department
- Local Fund Audit Department
- Pension and Pensioners' Welfare Department
- Registration and Stamps Department
- State Directorate of Revenue Intelligence
- State Insurance and Provident Fund Department
- Treasuries and Accounts Department
- Rajasthan Sales Tax Board

6.4 Administration of the above listed departments has been entrusted to various internal Divisions of the Finance Department. These Divisions may have one or more departments under them.

6.5 For all government departments and agencies in the State, Finance Department is the point of contact through their concerned administrative departments for all budget related queries, approvals and sanctions. From budget preparation and presentation to the Legislative Assembly to ensuring that expenditure is carried out effectively and efficiently and is properly accounted for, Finance Department's involvement is not only mandatory but also crucial.

[5] Functions detailed in The Rajasthan Rules of Business, 2005

6.5.1 The Finance Department plays the key role in preparation of all budget related documents to be presented to the Legislative Assembly. Other departments involved in finalization of these documents are the Planning Department and Directorate of Economics and Statistics.

6.6 Paragraphs below detail key functions carried out by the Finance Department during different stages of the budget cycle.

6.7 ***Budget Preparation:*** The *Budget Circular* is issued by Finance Department to all State departments along with other instructions for preparation of receipts and expenditure estimates for the ensuing financial year. The Budget Circular includes the calendar of dates for submission and review of estimates to be prepared by departments.

6.7.1 Thereafter, Finance Department carries out a detailed evaluation of the *State's financial resources* based on guidelines issued by the Planning Commission of India. Inputs from revenue earning departments are also incorporated in these estimates. An estimation of resources of local bodies and State Public Sector Units is also made. Based on the quantum of resources estimated, Finance Department determines the affordable level of plan expenditure in the budget for the ensuing financial year and communicates the same to the Planning Department.

6.7.2 On receiving budget estimates of expenditure for the ensuing financial year and revised estimates for the current financial year from departments through administrative departments, Finance Department *scrutinizes and finalizes* these estimates. With a view to assisting the Finance Department in discharge of this function, Budget Finalization Committees (BFCs) (*vide Chapter 17*) are constituted by the Finance Department.

6.7.3 Once finalized by the Budget Finalization Committees, estimates are compiled by Finance Department in formats in which these are to be presented to the Legislative Assembly for vote and approval.

6.7.4 Finance Department also prepares *statements required under the Rajasthan Fiscal Responsibility and Budget Management Act*. These consist of the Macroeconomic Framework, Medium Term Fiscal Policy Statement and Fiscal Policy Strategy Statement.

***Budget Execution and Control***: Once the Appropriation Bill has been passed by the Legislative Assembly, it is the duty of Finance Department to *communicate to all departments* their approved demands.

6.7.5 Finance Department is entrusted with the responsibility to *review and analyse monthly statements of receipts and expenditure* prepared and sent by the Accountant General.

6.7.6 Finance Department also reviews requests made for *supplementary grants and re-appropriations* by departments during the course of the year.

6.8 **Budget *Monitoring:*** Finance Department monitors progress of expenditure and collection of receipts so as to ensure that:

(a) State budget presented and approved by the Legislative Assembly remains a reliable guide to the actual expenditure incurred during the financial year
(b) More informed in-year resource allocation decisions can be made
(c) Proper cash management takes place

# Chapter 7 Role of Financial Advisors

7.1 Financial Advisors (FAs)/ Chief Accounts Officers (CAOs)/ Senior Accounts Officers (SAOs)/ Accounts Officers (AOs) are officers of Rajasthan Accounts Service. The senior most member of the Rajasthan Accounts Service posted in the department shall be overall in-charge of the budget section of the department and shall function as Financial Advisor to advise the Head of Department (HoD) on all budgetary matters.

7.2 Financial Advisors shall also assist the Heads of Departments in attaining a reasonable high standard of financial administration so that financial regularity may be secured by enforcing implicit observance of rules and orders relating to financial procedure and propriety. The duties and responsibilities[6] of these officers in different stages of the budget cycle have been presented below.

7.2.1 Budget Preparation and Execution:

1. To assist in matters connected with:
   - i. Scrutiny and compilation of Budget Estimates and Revised Estimates of receipts and payments prepared by the estimating officers of the department [Non-Plan, Plan and Centrally Sponsored Schemes (CSS)/ Central Sector Schemes (CS)]
   - ii. Scrutiny of proposals for new service/ new items of expenditure
   - iii. Finalization of Budget Estimates by Budget Finalization Committees (BFCs)
   - iv. Allotment of both plan (including CSS and CS) and non-plan funds amongst Drawing and Disbursing Officers
   - v. Scrutiny of proposals for sanction of advance from the Contingency Fund, utilization of the advance received and its recoupment through supplementary grants
   - vi. Re-distribution
   - vii. Re-appropriation
   - viii. Control of expenditure
   - ix. Monitor receipts and identify additional resources of revenue
   - x. Scrutiny of proposals for supplementary estimates
2. To assist in issuing financial sanctions for projects/ schemes as per the delegation of powers
3. To evaluate detailed project reports as member of Technical Committees constituted for approval of projects undertaken by departments, and ensure year on year committed project funding
4. To monitor financial reporting of all off-budget funds received by department/ departmental agencies (refer Chapter 27)
5. To prepare Performance Budget of the Department for submission to Legislative Assembly, wherever prescribed

[6] For detailed status, duties, responsibilities, and powers of the officers posted in the department, refer to General Financial and Accounts Rules of Government of Rajasthan.

### 7.2.2 *Budget Monitoring:*

These officers are primarily responsible for:

1. Ensuring that no government money is kept out of the Consolidated Fund and that expenditure is incurred only by withdrawing funds from the Consolidated Fund through appropriate budgetary process.
2. Ensuring that actual departmental expenditure does not exceed the Revised Estimates/modified grant and apprising the Head of Department of major variations in expenditure or in receipts against the budgeted provisions.
3. Identifying possible areas of misuse of funds, infructuous expenditure, overstaffing, delay in rendition of accounts of advances & adjustments and delay in preparation of detailed contingent bill or recovery of unspent balances out of temporary advances. He shall bring the lapses to the notice of the concerned higher authorities and Finance Department for taking appropriate and corrective measures.
4. Arranging 'financial stock taking' of big projects at the prescribed period so as to correlate the progress of expenditure with physical progress of works actually done as compared with the estimates/targets.
5. Reconciling the figures of receipts and expenditure with books of the Accountant General
6. Assisting in preparation of replies to the Appropriation Accounts and Audit Reports
7. Ensuring submission of returns/statement to concerned authorities and organizations for timely reimbursement or release of funds under Centrally Sponsored Schemes/Central Sector Schemes/ Externally Aided Projects/Other agencies, etc., and monitor receipt of such funds.
8. Ensuring that accounts are properly maintained and instructions for utilization of aid funds or free material received from Government of India or any other agency are adhered to.
9. Ensuring implementation of instructions of the government issued in relation to economy in expenditure.

7.2.3 Where 'letter of credit' (L.C.) system is followed, these officers shall be responsible for:

(a) Correctness of the proposals and the data contained therein, such as, stock suspense, deposit works, agency works, direction and administrative cost, establishment cost, wages of the work charged employees, expenditure to be booked through inter-government adjustment account

(b) Ensuring that the distribution does not exceed the limit laid down by the Finance Department

(c) Ensuring that the 'credit limit' is utilized only for the purpose for which it is issued

### 7.2.4 *Others*:

They are also required to:

1. Identify possible ways of financing plan activities of the department from sources other than budgetary support, such as privatization and Public-Private Partnerships, etc.
2. Assist in negotiations of loans with External Agencies
3. Assist in the matter related to duties as enumerated in General Financial and Accounts Rules, and / or assigned by the Finance Department/ Head of Department.

# Chapter 8 Role of Budget Controlling Officers and Drawing and Disbursing Officers

8.1 ***Budget Controlling Officer:*** means a Head of a Department or other departmental officer who is entrusted with the responsibility of controlling the incurring of expenditure and/or the collection of revenues by the authorities subordinate to him. Budget Controlling Officers are declared by the Finance Department on the advice of the concerned administrative department.

8.2 For discharge of their duties of administering budget allocations and control of expenditure, Head of Department may declare any gazetted officer subordinate to him as Head of Office who functions as the Drawing and Disbursing Officer for each office of the department. If required, the Head of Office may also authorize any gazetted officer serving under him for discharging the functions of a Drawing and Disbursing Officer.

8.3 The Budget Controlling Officer shall maintain a register of Drawing and Disbursing Officers for the grant for which he has been nominated as the Budget Controlling Officer.

8.4 In all budget related matters, Budget Controlling Officers shall be assisted by the senior most officer of the Rajasthan Accounts Service posted in the concerned department.

8.5 The main duties and responsibilities of Budget Controlling Officers with respect to grants placed at their disposal are:

1. *Collation of estimates of receipts and expenditure*: Budget Controlling Officers are responsible for collating and reviewing estimates of receipts and expenditure prepared by estimating officers under their administrative control and forwarding the same to the Finance Department through their administrative departments. For plan expenditure, Budget Controlling Officers are responsible for submitting preliminary plan proposals for the ensuing financial year to the Planning Department incorporating the need and rationalization of any new service proposed. Once sector/scheme wise ceilings have been issued by the Planning Department, Budget Controlling Officers are responsible for tailoring departmental plan expenditure estimates as per these ceilings and submitting them to the Finance Department through their administrative department as per timelines specified in the Budget Circular.
2. *Off Budget Estimates*: Budget Controlling Officers are required to prepare estimates of off budget funds likely to be provided by Government of India for departmental schemes and submit the same along with estimates of other expenditure to the Finance Department.
3. *Performance Budget:* If applicable, Budget Controlling Officers are required to prepare, compile and collate the performance budget for the department as a whole.
4. *Communication and Distribution of Grants*: Once the authorization is issued by the Finance Department after enactment of the Appropriation Act, Budget Controlling

Officers shall distribute the grants placed at their disposal among the Drawing and Disbursing Officers.

5. *Budget Control*: This would require Budget Controlling Officers to ensure that:
   i. There is a prior sanction of the competent authority for expenditure being incurred
   ii. Expenditure does not exceed the budget allocation
   iii. Expenditure is incurred for the purpose for which funds have been provided
   iv. Expenditure is incurred in public interest
   v. Adequate control mechanisms are in place for prevention, detection of errors and irregularities in the financial transactions of their subordinate offices and to guard against waste and loss of public money
   vi. Mechanisms or checks contemplated at (v) above are effectively applied
6. Expenditure incurred by subordinate officers on objects classed as countersigned contingent expenditure drawn on Abstract Contingency Bill should be directly supervised and scrutinized by the Budget Controlling Officer who signs the detailed bills relating to him.
7. Budget Controlling Officers are responsible for review, cross verification, consolidation and submission of the revenue and expenditure estimates prepared by estimating officers. They are required to coordinate with the Directorate of Treasuries and Accounts and Accountant General to keep a constant track of the expenditure incurred under account heads assigned to them.
8. Budget Controlling Officers are required to prepare and submit monthly progress reports on expenditure and achievement of physical targets of plan schemes executed by the department to the Planning Department.
9. Budget Controlling Officers are responsible for reconciliation of accounts maintained by them (including records of transaction under the Contingency Fund) with those appearing in the books of the Accountant General and for identifying and correcting misclassifications. For receipts, reconciliation should be carried out first with the Treasury and then with the records maintained by the Accountant General.
10. *Supplementary Estimates and Re-appropriations*: It is the responsibility of Budget Controlling Officers to move to the competent authority, in proper time, for provision of additional funds, either by re-appropriation or through supplementary estimates, whenever an excess over the total grant placed at their disposal is expected to be unavoidable or when they desire to incur expenditure on some new service or new items of expenditure.
11. *Revised Estimates*: Budget Controlling Officers should use their discretion for deciding on the appropriate methodology (*vide Chapter 22*) for preparation of revised estimates of expenditure and receipts.

12. Budget Controlling Officers are also required to surrender appropriations or portions of grants placed at their disposal which are not likely to be required during the year or as soon as savings are identified.

8.6 Thus, Budget Controlling Officer serves as the crucial link between the Finance Department, Accountant General and Drawing and Disbursing Officers of department through all stages of the budget cycle from preparation of estimates to reconciliation of accounts with Accountant General. For further details of the various activities to be undertaken by Budget Controlling Officers, refer to Appendix B of the Budget Manual.

8.7 The list of Budget Controlling Officers for various grants/heads appears at Annexure 24.

8.8 ***Head of Office***: means a gazetted officer declared as such by the Head of Department under General Financial and Accounts Rules.

8.9 ***Drawing and Disbursing Officer*** means a Head of Office and also any other gazetted officer serving under Head of Office authorized by him under General Financial and Account Rules to sign, draw bills including pay and allowances, incur expenditure to the extent specified and make payments on his behalf. The term shall also include a Head of Department where he himself discharges such functions.

8.10 Drawing and Disbursing Officers are authorized to draw money on bills/cheques from the Treasury on behalf of the Budget Controlling Officers for disbursement. Unless the Government has expressly authorized in the case of any specified office, no payment shall be made on a bill/cheque unless signed by the Drawing and Disbursing Officer. As such, responsibilities mentioned above for Budget Controlling Officers, in principle, attach equally to Drawing and Disbursing Officers. In addition, Drawing and Disbursing Officers must ensure that:

1. Conditions preliminary to incurring of expenditure are satisfied, namely, that sanction of the competent authority exists and funds to cover the charge have been fully placed at their disposal
2. Probability of any excess expenditure over amounts allotted is foreseen and intimation of the likely excess, along with reasons thereof, is sent to the Budget Controlling Officer concerned in sufficient time to enable the latter to arrange additional funds
3. Registers of allotment and expenditure are maintained under each detailed/ object head of account separately for plan and non-plan expenditure and monthly statements of expenditure are sent to the concerned Budget Controlling Officers

8.11 In respect of Contingent Expenditure, the Drawing and Disbursing Officer is responsible for monitoring the progress of the expenditure under each object head as compared with the appropriation for it.

8.12 The Finance Department may declare, through an order, any other officer who is not subordinate to the controlling authority as a Drawing and Disbursing Officer for any

portion of grant under any major, minor or object head on the request of Budget Controlling Officer along with the recommendation of concerned Administrative Department.

8.13 For further details of the various activities to be undertaken by Drawing and Disbursing Officers, refer to Appendix A of the Budget Manual.

8.14 Heads of Offices shall also function as Estimating Officers for the department. As Estimating Officers, they are responsible for preparing detailed estimates of expenditure and revenue under each concerned account head. These estimates should be uploaded in formats as available on Integrated Financial Management System for review and approval by the concerned Budget Controlling Officer.

8.15 During the course of a financial year, Estimating Officers are required to prepare revised estimates of expenditure and receipts including estimates of supplementary grants as well as estimates of probable savings which are to be submitted to their respective Budget Controlling Officers as per timelines specified.

# Chapter 9 Role of Accountant General in the Budget Process

9.1 The Office of the Accountant General, Rajasthan is a part of the Indian Audit & Accounts Department under the Comptroller and Auditor General of India. The Comptroller and Auditor General is a constitutional authority appointed by the President of India that derives its functions from the provisions of Articles 149 to 151 of the Constitution.

9.2 The Accountant General in so far as he has been entrusted with the keeping of the accounts, shall render such assistance to the Government for the preparation of Budget, as the Government may reasonably require from him.

9.3 The Accountant General will frame budget estimates relating to debt services, loans and advances, interest on capital outlay as well as for transactions in the Public Account.

9.4 As one of its primary functions, the Accountant General prepares Monthly Civil Accounts, Appropriation Accounts and Finance Accounts of the State Government.

9.5 Office of the Accountant General compiles monthly accounts of the Government from vouchers furnished to it every month by all the State treasuries, monthly accounts submitted to it by all the divisions of works departments and by incorporating all inter government transactions.

9.6 Monthly Civil Accounts are submitted to the Finance Department which uses them to analyse and manage state finances. The Accountant General informs Finance Department and the controlling authorities concerned immediately on the first appearance of any disproportionate and/or excessive expenditure that it encounters while compiling these accounts.

9.7 The Accountant General also ensures that all periodical adjustments between various departments of the Government are properly recorded and reflected in the monthly accounts.

9.8 The accounts are reconciled periodically by departments with the figures maintained by the Accountant General. These reconciled accounts are aggregated to prepare the Finance and Appropriation Accounts which are presented to the Governor of Rajasthan, who causes them to be tabled in the Legislative Assembly.

9.9 The Accountant General is also responsible for conducting an appropriation audit of the accounts of the State Government.

# SECTION 2: BUDGET PREPARATION

## Chapter 10 Budget Circular

10.1 Finance Department shall prepare and issue a Budget Circular to all the Departments in the last week of August. It shall contain instructions with regard to preparation of budget estimates for the ensuing year and revised estimates for the current financial year. The Budget Circular shall also include (i) Innovations and changes in budgetary processes, if any and (ii) Budget calendar.

10.2 ***Innovations and changes in the budgetary process***: All the changes made in the budget process should be highlighted. Such changes may include:

(a) Change/ improvement in classification

(b) New procedures, such as rationalisation of formats, etc.

(c) Additional information to be provided, if any

10.3 Instructions for preparing budgetary estimates and requirements: This section should contain instructions, such as:

(a) All the concerned authorities shall submit completely filled in forms and upload the same on Integrated Financial Management System (IFMS)

(b) Demand for grants for incurring expenditure and disbursement shall contain all relevant information

(c) Written justification and explanation shall be provided for those formats that are not filled in completely

(d) Budget estimates shall be uploaded on Integrated Financial Management System and submitted in hardcopy to the Finance Department as well

(e) Each form shall be signed by the competent authority

10.4 ***Budget calendar:*** Budget calendar shall contain the deadlines for various tasks to be undertaken to prepare the budget. The budget circular issued on 31st August, 2012 is appended in Annexure 6 for reference.

# SECTION 2A: PREPARATION OF REVENUE ESTIMATES

## Chapter 11 Estimates of Revenue and Receipts

11.1 Estimating officers of revenue earning departments are responsible for preparation of estimates of revenue and receipts actually expected to be received during the ensuing financial year. These estimates should exclude any receipts which, although falling due during the coming year, are not expected to be actually realized during the ensuing financial year.

11.2 In preparing an estimate of revenue or receipts, careful attention should also be paid to the following:

- Existing rates of taxes, duties, fees, etc. should be used. No increase or reduction in such rates which have not been sanctioned by Government should be proposed in the budget estimates
- Projection of demand for departmental services, where applicable, and the associated revenue likely to be generated there from should be shown clearly
- Arrears standing over from past years for collection should be included if there is reasonable certainty that they would be realized during the ensuing financial year
- Actuals of past three years and sanctioned estimates for the current year should be used for estimation of fluctuating revenue receipts
- The probable effect of any policy related or economic factor likely to impact revenue collections in the ensuing financial year should be incorporated. For example, circumstances may have arisen in the current year which make it evident that the sanctioned estimates for the current year will substantially differ from those of previous years. If this should be the case, any such probable departure from the sanctioned estimates for the current year should be taken into account in estimating the probable realizations in the ensuing financial year. Conditions may also have arisen that enable the estimating authorities to forecast some particular effect on revenues in the coming year. For example, an irrigation work may have been opened or improved or extended, resulting in additional income from the extra water supplied for crops
- It is particularly necessary to guard against accepting estimates of the current year blindly as a basis for framing estimates for the coming year; the justification for every item must be fully scrutinized before it is included

11.3 Receipts should be exhibited as gross, unless in any particular case, there are definite instructions to the contrary. Refunds of revenue will be taken as reduction in revenue as prescribed in the list of Major and Minor Heads of Accounts of Union and States.

11.4 In case an estimate proposed for the ensuing year is in any way abnormal, due regard should be paid to the following variations:

(a) Actuals of the past year as compared to the Budget or Revised Estimates for that year

(b) Revised Estimates of the current year as compared with the Budget Estimates for that year

(c) Budget Estimates for the ensuing year as compared with the Budget or Revised Estimates for the current year

11.5 Reasons which have led to the adoption of estimates for the ensuing year should be carefully explained item by item in the budget note of the estimating officer.

***Refunds:*** Provision for refunds of revenue should be made in the revenue estimates wherever necessary. These should be shown under a separate sub-head- "Deduct Refunds" below the relevant minor head under Category 'A' Tax Revenue. In Category 'B' Non tax revenue and 'C Grants in aid, Contribution, these are shown under "Deduct Refunds" as a minor head.

11.6 Departmental estimates should be uploaded on Integrated Financial Management System, where these would be available to concerned Heads of Departments for scrutiny and comments. Once approved by the Heads of Departments, estimates should be forwarded to the concerned Administrative Departments. After examination of these estimates and seeking clarifications, if any, Administrative Departments should forward them to the Finance Department within timelines specified in the Budget Circular.

11.7 A statement showing changes made during the year in the rates of taxes, fees, and other levies realized by the Department, along with the reference of the Government order/ notification should be sent with the Budget Estimates.

11.8 In case of receipts representing part or full recovery of cost of work done, services/supplies rendered for other Governments and Agencies, for which provisions for expenditure are made on account of implementation of Centrally Sponsored Schemes, etc. in the State budget, full details of actual expenditure incurred and actual recoveries made in each year are invariably to be indicated with detailed reasons for delay and efforts being made to realize the arrears. The data may be given in the proforma detailed in Annexure 7.

# Chapter 12 Assessment of State's Financial Resources

12.1 In order to assess the quantum of financial resources that would be available for the next year's State Plan, Finance Department is mandated to carry out a category wise estimation of receipts from all possible sources. These estimates along with estimated non-plan expenditure for the State will determine size of the Annual Plan.

12.2 Broad guidelines issued by Planning Commission of India for preparation of estimates on State's Financial Resources are:

(a) Approved scheme of financing for the Five Year Plan under implementation should be adhered to

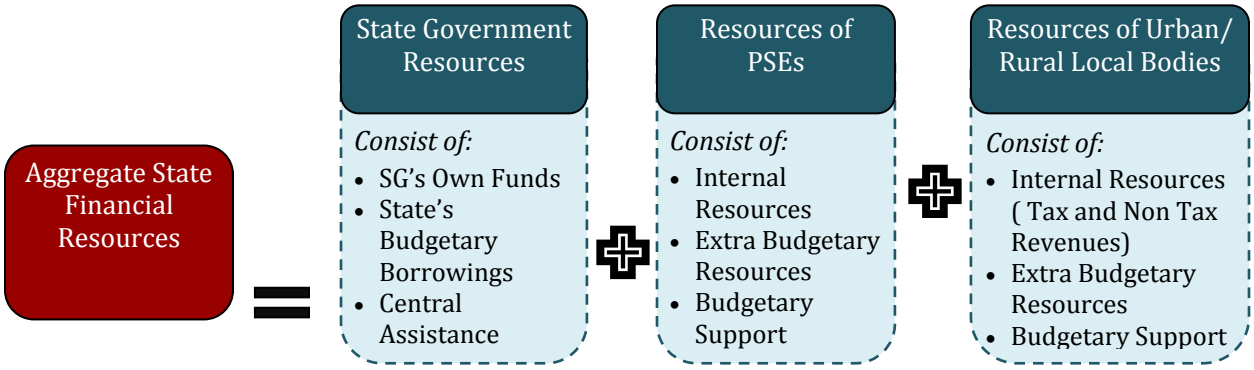
(b) Aggregate level of borrowings and State's own funds should be estimated proportionate to the Five Year Plan projections

(c) Fulfillment of requirements under State's Fiscal Responsibility and Budget Management Act should be ensured

12.3 State's Financial Resources comprise of State Government (SG) Resources, Resources of Public Sector Enterprises (PSEs) and Resources of Local Bodies. These components have been presented diagrammatically in

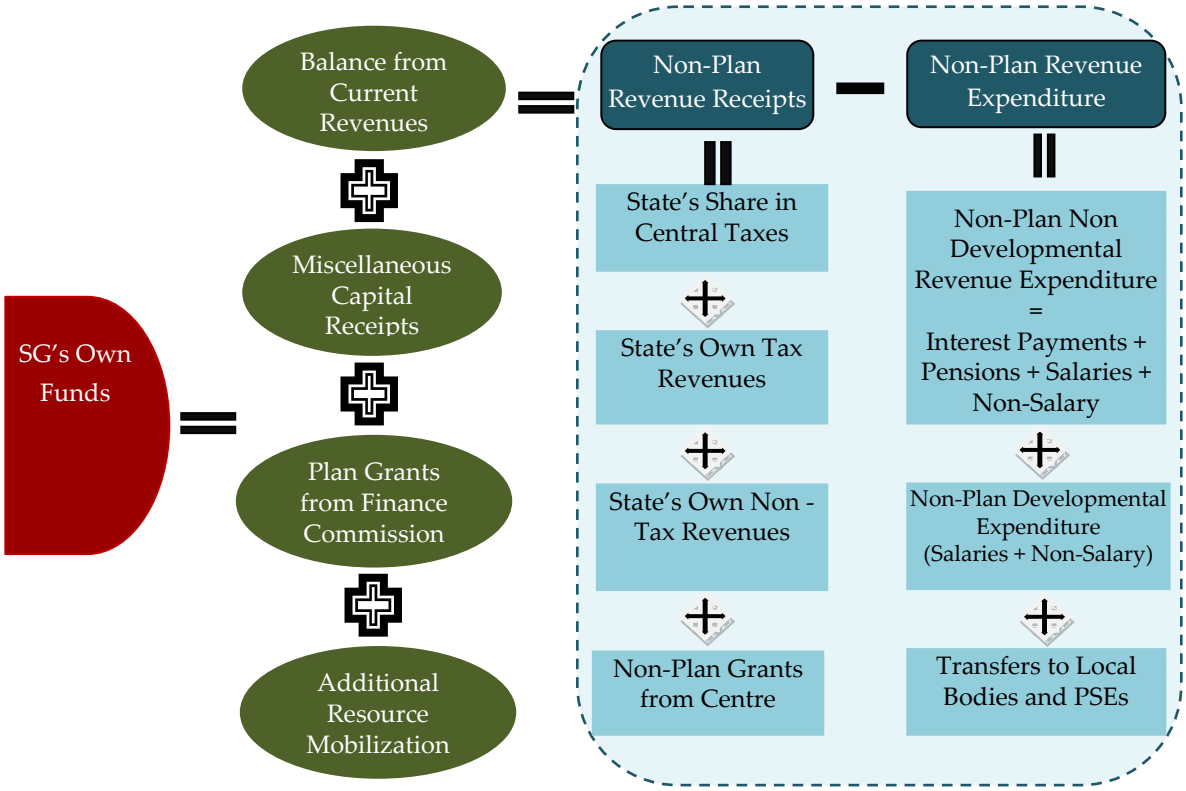
12.4 Figure 7.

**Figure 7: Components of State's Financial Resources**




12.5 The main constituents of **State Government's Own Funds** are Balance from Current Revenues (BCR), Miscellaneous Capital Receipts (MCR), Plan Grants from the Finance Commission and Additional Resource Mobilization (ARM) as shown in Figure 8.

**Figure 8: Constituents of State Government's Own Funds**




12.6 ***Balance from Current Revenues (BCR)***: BCR is defined as Non-Plan Revenue Receipts net of Non-Plan Revenue Expenditure (NPRE). To arrive at Non-Plan Revenue Receipts, receipts under following components should be estimated:

- *State's Share in Central Taxes*: For preparation of inputs to be submitted to the Planning Commission of India in line with the guidelines issued by it, State's share of Union tax revenues may be retained at the current year's level as indicated in the Union Receipt Budget[7]. However, to get a more accurate estimation of revenue under this head for its own planning and budgeting exercise, Finance Department should take into consideration the average growth rate of last three years or growth rate worked out and depicted in the report of Central Finance Commission in their estimates over the estimates of current year.
- *State's Own Tax Revenues (SOTR):* SOTR estimates should be prepared on the basis of assessments by different tax collecting departments, such as, the Commercial Taxes Department (CTD), Transport Department, Energy Department, Revenue Department, Registration and Stamps Department, Excise Department, etc. These estimates should be prepared taking into consideration the existing rates in the base

[7] State-wise distribution of net proceeds of Union Taxes and Duties for Budget Estimates of any given financial year is shown in Annexure 1 of the Union Receipt Budget.

year. New taxes to be levied and/or enhancement of existing rates should be included under the head of Additional Resource Mobilization (ARM).

- *State's Own Non-Tax Revenue (SONTR):* SONTR estimates should be prepared using inputs from revenue earning departments, such as, Forest Department, Mining Department, Petroleum Department, Water Resources Department, Public Health Engineering Department, etc. Estimates of major receipts of other departments should also be obtained from these departments for incorporation in SONTR estimates. Various minor receipts expected to be received by other departments should be estimated and incorporated by the Finance Department itself.
- *Non-Plan Grants from the Centre*: Estimates under this head for items covered by the Central Finance Commission should be based on recommendations of the existing Finance Commission. Estimates for other items should be on the basis of information sent by concerned controlling authorities. Non plan grants received from the Centre but categorized by the Planning Department as plan grants should be excluded and exhibited under plan grants.

For both SOTR and SONTR, the growth of Gross State Domestic Product should also be taken into consideration for estimating revenue growth in respect of revenues that generally move in line with economic activity.

12.6.1 **Non-Plan Revenue Expenditure (NPRE)** consists of (1) Non-Plan Non Developmental Revenue Expenditure; (2) Non-Plan Developmental Expenditure; and (3) Transfers to Local Bodies and PSEs.

*Non-Plan Non Developmental Expenditure* consists of expenditure under General Services covering the following four broad categories:

(a) *Interest Payments:* The level of interest payments should be calculated on the basis of the expected debt stock at the end of the current year and expected borrowings estimated in the ensuing year. Debt stock should be appropriately adjusted so as to meet requirements of the Fiscal Responsibility and Budget Management Act.

(b) *Pensions:* To estimate pension payments, care should be taken to build in impact of expected revision of Dearness Relief (DR), the retirement profile of State employees, changes in the retirement age and the commutation formula. Once the Pensioner Data have been compiled by the Directorate of Pension and Pensioners' Welfare, life expectancy in the State should also be considered during preparation of the pension estimates.

(c) *Salaries:* Salaries should be estimated taking into account increments on basic pay, Dearness Allowance (DA), increase in house rent allowance as a result of increase in basic pay, normal enhancement of establishment, etc.

(d) *Non-Salary:* This largely includes establishment expenses like office expenses, travelling expenses, Petrol, Oil and Lubricants (POL), purchase of motor vehicles,

etc. Expenditure on these items should be estimated after detailed scrutiny of actual requirement and estimations should be kept in line with historically attained growth rates, inflation and any rate increases.

12.6.2 *Non-Plan Developmental Expenditure* reflects expenditure on social and economic services covering salaries and non-salary expenditure. Estimation of the salary component should be done using the approach mentioned above for salaries. For estimating the non-salary component, care should be taken to make adequate provision for maintenance expenditure on material and equipment before other items of expenditure.

12.7 ***Miscellaneous Capital Receipts (MCR Net):*** Miscellaneous Capital Receipts (Net) should be calculated as the balance of Non-Plan Miscellaneous Capital Receipts over non-plan capital disbursements. Estimates of Miscellaneous Capital Receipts should include:

- Other Non-Plan Loans from the Centre (e.g., loans for modernization of police force)
- Recovery of Loans and Advances
- Net Contingency Fund
- Net inter-state settlements
- Receipts from sale of capital assets
- Net depreciation and other funds of departmental enterprises
- Net variation in reserves with RBI
- Net Public Account (excluding balances under State Insurance and General Provident Fund)

12.8 Non-plan disbursements to be subtracted from the above receipts which include disbursement of non- plan loans and non-plan capital outlay.

12.9 Estimates of the above components of Miscellaneous Capital Receipts (Net) should be prepared on the basis of past trends and capital inflows expected due to policy decisions of the State Government, such as those regarding disposal of capital assets and disinvestment of share capital of the State Government and sale of assets of State Owned Enterprises.

12.10 ***Plan Grants by Finance Commission:*** Grants pertaining to the recommendations of the Central Finance Commission and received as non-plan grants by the State Government (also booked under the Head 1601-01 ' Grants-in-aid from Central Government'), but treated as plan grants by the Planning Commission of India should be included under this head.

12.11 **State Government's Budgetary Borrowings** are calculated by subtracting repayment of loans from gross borrowings. Gross borrowings mainly consist of:

12.11.1 ***Net Accretion from the State Insurance and General Provident Fund (SI&GPF):*** Net accretion to State Insurance and General Provident Funds should be estimated on the basis of expected new deposits and interest income net of withdrawals during the year. Estimates are to be prepared on the basis of information made available by State Insurance and General Provident Fund Department.

12.11.2 ***Loans against Small Savings***: Past trends and current arrivals should be used to estimate receipts from loans against net collection of small savings. Estimates are to be prepared on the basis of information made available by Director, Treasuries and Accounts, Rajasthan.

12.11.3 ***Net SLR Based Open Market Borrowings (OMB):*** SLR based market borrowings (net) should be retained at the current year's level (excluding onetime additional OMB, if any, allocated by the Planning Commission to States). These estimates should be suitably revised as and when firm figures in this respect are made available by the Ministry of Finance, Government of India. Also, ceilings, if any, prescribed by the State Fiscal Responsibility and Budget Management Act or Government of India on net borrowings should be taken into consideration for determination of net market borrowings.

12.11.4 ***Negotiated Loans and Other Finances:*** Plan loans for socially oriented sectors from Life Insurance Corporation of India (LIC) and General Insurance Corporation (GIC), loans from NABARD, IDBI, etc., taken by the State Government fall under the category of 'Negotiated Loans and Other Finances'. These estimates should be based on past actuals, current and expected future receipts.

12.11.5 ***Loan Component of Central Assistance:*** This head should include estimates of the loan portion of Additional Central Assistance for Externally Aided Projects (EAPs). Estimates are to be prepared based on information made available by the Project Monitoring Unit of Planning Department which is entrusted with the responsibility of monitoring progress of EAPs.

12.12 **Central Assistance** should include grants under Normal Central Assistance allocated by the Planning Commission of India as per the Gadgil-Mukherjee formula, Additional Central Assistance for Externally Aided Projects (ACA for EAPs) and ACA for 'Special and Other Programmes'. Estimates of item-wise allocation under Central Assistance should be prepared in line with the guidelines and/or any subsequent communication issued by the Planning Commission of India.

12.12.1 **Resources of State Public Sector Enterprises** can come from three sources, viz., internal resources, budgetary support, and extra- budgetary resources including borrowings. The internal resources of power utilities and Rajasthan State Road Transport Corporation (RSRTC) should be assessed taking tariff at current levels. Such resources should be the balance of expected expenditure. Expenditure estimates should be prepared using inflation figures as specified in guidelines issued by the Planning Commission or by applying factors which the Board or Corporation may consider suitable to take care of increase in input cost, operations and maintenance, and remuneration. Additions to normal revenues of power utilities and Rajasthan State Road Transport Corporation on account of tariff and fare revisions expected may be indicated as Additional Resource Mobilization. Besides power utilities and Rajasthan State Road Transport Corporation, information from specified State Public Sector Enterprises should also be obtained. This information should indicate separately, the plan expenditure to be incurred against resources generated during the year in formats prescribed by the Planning Commission.

12.12.2 **Resources of Urban and Rural Local Bodies** should include Internal Resources, Extra-Budgetary Resources and Budgetary Support. Estimates of total resources of Rural and Urban Local Bodies should be classified into untied and tied funds. The Information should be obtained in the formats prescribed by the Planning Commission.

12.13 Estimates of State's Financial Resources so worked out should be consistent, to the extent possible, with the guidelines and formats issued by the Planning Commission of India. Once the entire exercise has been completed, the estimates should be sent to the Finance Minister for approval.

12.14 After the approval has been obtained, estimates along with explanatory notes should be compiled in formats prescribed by the Planning Commission and sent to the Financial Resources Division of the Planning Commission of India.

12.15 For finalization of the state's financial resources and annual plan of next year, discussions are held with the Planning Commission of India at two levels. The first round of discussions is held between the concerned officers of the Finance Department and the Advisor, Financial Resources, Planning Commission usually in the month of November/December. The second round of discussions with the State Chief Minister and the Deputy Chairman of Planning Commission is held usually in the month of December/January for fixing the size of the annual plan of the State Government for ensuing financial year.

# SECTION 2B: PREPARATION OF EXPENDITURE ESTIMATES

## Chapter 13 Estimates of Expenditure

13.1 Estimates of expenditure contain details of financial requirements of departments and constitute the government's annual formal request to the Legislative Assembly for approval of expenditures involved.

13.2 The estimates of expenditure serve two purposes:

(a) To forecast expenditure in the ensuing financial year and thus enable the government to make necessary arrangements for financing the expenditure which it will be called upon to meet

(b) To enable decisions on allotments to be placed at the disposal of officers for expenditure to be incurred in the ensuing year

13.3 Broad guidelines to be kept in mind by estimating officers while framing estimates of expenditure have been given in the subsequent paragraphs.

13.4 Preparation of estimates should commence in all departments. Formats in which these estimates should be prepared are available on the Integrated Financial Management System (IFMS) as well as are circulated by the Finance Department along with the Budget Circular. These formats along with other instructions contained in the Budget Circular should be communicated to all estimating officers by the Heads of Departments/Budget Controlling Officers.

13.5 Estimates prepared by Estimating Officers should contain:

- Revised Estimates for the current financial year
- Budget Estimates for the ensuing financial year

13.6 It is essential that the estimates of expenditure should be as accurate as possible. An avoidable excess in an estimate is as much a financial irregularity as an excess in actual expenditure. Over budgeting is likely to lead to serious repercussions, such as, extravagance in spending Government money, hurried payments towards the close of the financial year on schemes/ works not included in the original estimates and attempts to pay for works not completed or material not received in order to utilize savings in Budget Estimates.

13.7 ***Past Actuals to be considered:*** Actual expenditure incurred in the last three years, as also revised estimates for the current financial year, should be taken into consideration for preparing estimates for the ensuing financial year. Past figures should be used to identify any noticeable tendency for expenditure to rise or decline, any abnormal feature during past years, any recognizable regularity in movement of expenditure and any special event likely to arise with the potential to impact expenditure significantly.

13.8 Due care should be taken to ensure that estimates of the current financial year are not accepted blindly as a basis for framing those of the ensuing year. Such a practice might lead to waste and extravagance and result in the reappearance of irrelevant expenditure year after year that has long become irrelevant. Every item of expenditure should be duly scrutinized and checked for necessity before inclusion in estimates. This annual exercise of preparation of estimates provides an opportunity to review and appropriately revise permanent establishment expenditure as well as recurring contingent expenditure.

13.9 The provision agreed specially as one time expenditure, should not form a basis for enhancing the estimates for the ensuing year. Similarly, the provision for the schemes which have been closed shall not be incorporated in the budget estimates. The staff working in these closed schemes shall be readjusted against the vacant posts of existing continuing schemes or shall be declared surplus.

13.10 It should be noted that estimates prepared should cover all charges, including outstanding liabilities of past years and current year to be paid during the ensuing financial year, in other words, amounts asked for should be inclusive of all committed and anticipated liabilities.

13.11 Estimates for losses under object head '26- Write off/ Losses' should not be made as a routine but should be on the basis of prior approval of competent authority. If, however, the nature of work of a department is such that some losses must be regarded as inevitable each year, provision for them may be made with prior special sanction of the Finance Department.

13.12 Care should be taken to ensure that no item of sanctioned expenditure, which will be incurred in the ensuing financial year, is omitted from the estimates prepared. When any item of expenditure, although covered by the sanction, is under the orders of the competent authority to be held in abeyance; or discontinuance of any particular item of expenditure has been proposed but the orders of the Government have not yet been received, its provision should be omitted but a specific reference should be made regarding the omission of the item in the accompanying explanatory budget note relating to the accounting head affected.

13.13 ***Estimates to be prepared on gross basis***: Budget estimates should, as a rule, be prepared on a gross and not on a net basis. Gross transactions for both receipts and expenditure in each department should be shown separately. It is not permissible to deduct receipts from expenditure or vice versa. There are, however, certain exceptions to this general rule of gross budgeting. Refunds of revenue, for instance, are deducted from gross collections and the budget should be prepared only for net receipts, the reason being that refunds do not represent real expenditure and are merely repayments made out of receipts. Similarly, receipts on capital account are also subtracted from capital expenditure and not shown on the receipt side.

13.14 ***Accounting Classification of Estimates:*** The list of major, sub major and minor heads of account of the State as prescribed by the Controller General of Accounts, should be used

for classification of estimates of expenditure. Introduction of any new major, sub major and minor head, as well as removal or a change in the nomenclature of any of the existing heads, requires approval of Controller General of Accounts and cannot be carried out until such approval has been obtained. New sub heads, group heads and object heads, however, may be introduced by the Finance Department if needed to suit the requirement of the State Government only with the concurrence of Accountant General. A sub-head or other unit of appropriation which remains inoperative for three consecutive years should be deleted from the Demands for Grants of the concerned department.

13.15 For classifying expenditure under different heads of accounts, rules listed in the Government Accounting Rules, Government of India, 1990 should be adhered to. Relevant sections of these Rules have been produced in Annexure 8.

13.16 ***Lump sum provision:*** Lump sum provisions should not be, as a rule, made in estimates. In some cases, however, lump provision may become unavoidable. Barring cases where expenditure from lump allotments is regulated by standing sanctions, instructions or rules, detailed explanations justifying provision proposed shall be given in the budget note accompanying the lump sum estimates.

13.17 ***Charged Expenditure:*** Items estimated under the category of 'charged' expenditure should be shown in italics and their details should be given separately.

13.18 ***Estimation of Non-Plan expenditure:*** Estimates of non-plan expenditure including salaries should be prepared by estimating officers. The detailed steps to be undertaken by estimating officers for preparation of estimates of non-plan expenditure have been listed in the paragraphs below.

13.18.1 *Contingent Expenditure:* Estimates for contingent expenditure should include expenditure under object heads, such as wages, office expenses, purchase of vehicles, contractual services, etc. Estimates should be prepared keeping in view the changed requirements and should not be a simple extrapolation of historical expenditure. Sufficient care should be taken to ensure that expenditure is classified under proper object head, and not clubbed under the category of 'other expenditure'.

13.18.2 ***Establishment Expenditure:*** The following procedure should be adopted for preparing estimates of sanctioned establishment, whether permanent or temporary. Steps to be undertaken for framing estimates under the object head 'Salaries' are as follows:

a) The whole sanctioned strength (including numbers of employees and rates of pay) should be shown together with the total cost thereof (Basic Pay, Dearness Allowance, House Rent Allowance, City Compensatory Allowance and Special Pay, etc.); provision being made where pay is progressive or on a time scale for all increments which will fall due during the currency of the budget year. Provisions shall not be made for vacant posts. However, care should be taken to include provisions for posts for which Finance Department has given permission to fill up and are likely to be filled up during the ensuing financial year

b) *Allowances and Honoraria*: In case of fixed allowances, estimates should be based on sanctioned rates and on actual calculations of amounts to be drawn by incumbents on various posts in the ensuing financial year. Changes, if any, in rates due to increase in pay or accrual of annual increments should also be accounted for in such calculations.

c) Estimates for items of expenditure with fluctuating provisions, such as, allowances, etc. should be based on current year's allotment viewed in light of the average of the past three years' actuals.

d) The posts that have not been sanctioned as yet by competent authority, the implication of salaries thereof shall not be included in the estimates prepared

e) Proposals for creation of new posts shall be submitted only with prior approval and sanction by the concerned Administrative Department to the Finance Department. Such proposals for new posts should have a specific nomenclature, pay scale / grade pay as prescribed in relevant Service Rules and should be for a specific office in a specific location with specific functions. It should be noted that post sanctioned and created for an office in a specific location cannot be transferred later to an office in another location.

f) Provision should be included for the encashment of leave (surrendered leave) and payment of bonus, if applicable

13.18.3 Unless full and convincing reasons have been given in the budget note, all increases proposed by the estimating officers are liable to be cut down by the Finance Department.

13.18.4 Once reviewed and finalized by the respective Budget Controlling Officers, these estimates should be forwarded to Finance Department for examination by the Budget Finalization Committees, (*vide paragraph 17.6*) through the concerned Administrative Departments, for scrutiny and finalization within timelines specified in the budget calendar.

13.19 ***Estimates of Plan Expenditure:*** Estimation of plan expenditure for the State is carried out in five stages. In the first stage, Finance Department is required to estimate the state's resource envelope for the ensuing financial year taking into account the guidelines issued by Planning Commission (for details refer to Chapter 12). These estimates will be communicated to the Planning Department.

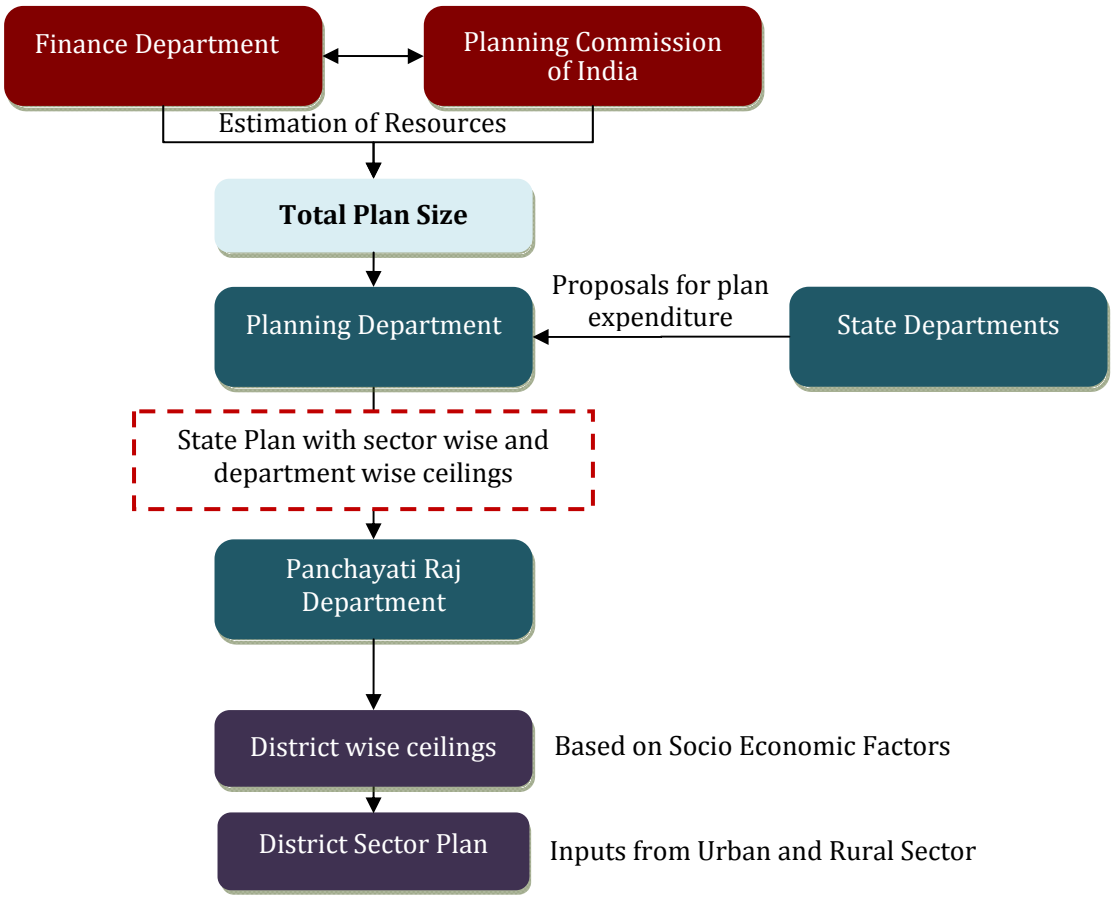
13.19.1 Although the total plan size is finalized by the Finance Department and the Planning Department, the concerned executive departments shall prepare their proposals of committed plan expenditure and communicate to the Planning Department for their consideration within timelines specified.

13.19.2 In the second stage, the Planning Department is required to evaluate these proposals submitted by departments and finalize and allocate sector and department-wise ceilings to which all departmental expenditure estimates should adhere to. These ceilings should

be decided in consultation with the Tribal Area Development Department and the Social Justice and Empowerment Department with specific allocation for Tribal Sub Plan and Scheduled Caste Sub Plan component.

13.19.3 In the third stage, in consultation with respective departments, the Panchayati Raj Department is responsible for preparing the District Sector Plans. The process of estimation of plan ceilings across departments and districts is shown in Figure 9.

**Figure 9: Estimation of plan ceilings for departments and districts**




13.19.4 In the fourth stage, on receipt of the ceilings from Planning Department, Estimating Officers in departments should prepare estimates for plan expenditure under existing and new schemes in formats as specified by the Finance Department. Factors to be taken into consideration by Estimating Officers and Budget Controlling Officers during this stage have been detailed in Appendices of this Budget Manual. On finalization by the Budget Controlling Officers/Heads of Departments, these estimates should be submitted for review and approval to the concerned Administrative Department.

13.19.5 Similarly, for District Plans, district collectors are responsible for coordinating the preparation of estimates for their districts. Estimates prepared should be reviewed and

approved by the District Planning Committees and then submitted to the concerned Administrative Department.

13.19.6 For each of the Centrally Sponsored Schemes/Central Sector Schemes, a copy of the sanction of Government of India allocating funds for the scheme, or the consent/approval of the Ministry / sponsoring agency concerned for continuing the said scheme in the ensuing financial year should invariably be enclosed. In case of Centrally Sponsored Schemes/ Central Sector Schemes that are expected to continue but where allocations/ indications are not available from Government of India or other sponsoring agencies, a token provision may be proposed.

13.19.7 In the final stage, on receipt of the estimates from departments, the administrative departments shall review, compile, and forward the final estimates to the Budget Finalization Committees.

13.20 ***New Items of Expenditure/ New Service:*** Estimates of expenditure should provide only for the existing level of goods and services utilized by departments. These must not include proposals for changes in establishment, additional contributions, increases in grants, etc. All such proposals should find a place in the schedule for 'new items of expenditure' or 'new service' and must be submitted to the Finance Department for scrutiny by the Budget Finalization Committees.

13.21 *New Item of Expenditure* refers to significantly increased provisions under the existing heads of expenditure arising from important/ necessary expansions of existing activities and/or adoption of new activities. For example, creation/ up-gradation of post(s), creation of new office(s)/division(s), purchase of new vehicle(s) (2-wheeler and 4-wheeler), computer, fax machine, photocopier, projector, scanner, risograph, laptop, new telephone/DTH/Cable/IPTV connection, mobile handset, air conditioner, water purifier, water cooler, furniture, geyser, television, camera, LCD and other non-recurring items, the cost of which exceeds limits specified by the Finance Department.

13.21.1 New Service[8]: The expression 'new services' occurs in Articles 115 (l) (a) and 205 (l) (a) of the Constitution. New service refers to expenditure on a new function/ programme/ project/ scheme not brought to the notice of the Legislative Assembly earlier. New service includes expenditure that requires opening of a new budget head, such as expenditure on:

- Constitution of a new department
- Investment in form of share capital, loan or grant in a new Government company/ corporation/ undertaking/ board/ urban local bodies / private company

In the event of doubt as to whether a particular item is to be classified as new service, the final decision will be taken by the Finance Department.

[8] In the event of doubt as to whether a particular item is to be classified as new service, the advice of the Finance Department should be taken.

13.21.2 As per Articles 115 (1) and 205 (1) of the Constitution, no expenditure can be incurred on a 'new service' from the Consolidated Fund of the State without prior approval of the Legislative Assembly. Hence, in line with requirements specified in the Constitution, estimated expenditure on new service for the ensuing financial year is presented to the Legislative Assembly under the respective Major Heads.

13.21.3 Finance Department is required to examine and advise concerned departments on all schemes proposed for inclusion in the Budget as new service/ new item of expenditure and is empowered to decline to make a provision for any scheme which has not been so examined.

13.21.4 All proposals and schemes for 'new service' under Five Year Plans and / or Annual plan require prior approval and sanction by the Planning Department before submission to the Finance Department/ Budget Finalization Committees.

13.21.5 Proposals for new items of expenditure/ new service prepared by estimating officers should show recurring and non-recurring expenditure separately, classified by the major and minor heads, sub-heads, and object heads of account. In case, recurring and non-recurring expenditure proposed spreads across years, estimates for each year should be mentioned.

13.21.6 If any assistance in the form of loans, grants, contributions or donations or any other receipts or recoveries is expected for such new items of expenditure/ new service, details thereof for each year should be given and heads of account to which these will be creditable should be indicated.

13.22 Schemes relating to engineering projects or construction works proposed as new service must be accompanied by preliminary plans and approximate estimates. Following details in engineering projects should be also presented:

(a) Total estimated cost of the project

(b) Time likely to be required for completion of the proposed project: Various factors, such as, seasonal conditions, scarcity of labour, delay in acquisition of required land, price escalation, etc. should be taken into consideration while making such estimates and such assumptions should be presented along with the estimates

(c) Probable risks and factors outside the control of the proposing department that could result in possible delays in implementation

(d) Expenditure to be incurred each year (quarterly basis) based on the estimates given by the agency entrusted with the execution of the project

13.23 ***Economies and probable savings:*** During course of the year, Finance Department should review departmental expenditure to identify areas of probable savings and suggest possible areas to economize expenditure. Estimating Officers should take such suggestions into consideration and all probable savings identified shall be adjusted sub-head wise in Revised Estimates.

13.24 ***Recoveries***: Estimates of recoveries should be shown as negative entries under budget estimates. As per Chapter 5 of the Government Accounting Rules, Government of India, 1990, recoveries comprise of repayment of or payment by:

(a) another department in the state; or

(b) another government; or

(c) a non-government party (including public sector undertakings, autonomous bodies and private persons and bodies to a government department)

which initially incurred the charge and classified it in the accounts as final expenditure by debit to revenue or capital heads of accounts. Recoveries towards establishment charges, tools and plants, fees for procurement or inspection of stores, or both, etc., effected at percentage rates or otherwise, are some examples.

13.24.1 Recoveries of expenditure for services or supplies made to non-Government parties or other Governments (including local funds and Governments outside India) shall, in all cases, be classified as receipts of the Government rendering such services or supplies.

13.24.2 In the following cases, recoveries shall be taken in reduction of expenditure:

a) When Government undertakes a service merely as an agent of a private body, so that the entire cost of the service is recovered from that body, the net cost to the government being 'nil'

b) Receipts from sale proceeds of materials, plants, etc., received from old structures in case of work in progress

c) Transactions of 'Stock and Suspense' accounts in case of Public Works

d) In case of projects jointly executed by several Governments, where the expenditure is to be shared by the participating Governments in agreed proportion, but expenditure is incurred by the Government and shares of other participating Governments recovered subsequently such recoveries from other Governments shall be exhibited as abatement of charges under the relevant expenditure head of account in the books of the Government incurring the expenditure initially

13.24.3 As between different departments of the same Government, the recoveries shall be classified as deduction from the gross expenditure except that such recoveries as are made by a commercial department should be treated as receipts of that department.

13.24.4 Receipts and recoveries on Capital Account in so far these represent recoveries of expenditure previously debited to a Capital Major Head shall be taken in reduction of expenditure under the major head concerned except where under the rules of allocation applicable to a particular department such receipts are taken as revenue receipts.

13.25 ***Aid Material and Equipment***: When any material and/or equipment is received by a State department free of charge from any foreign/ government agency through Government of India, its receipt should be properly accounted for. Its approximate

value should be taken as receipt and provision for its expenditure should be made in Budget Estimates under the concerned accounting head. . The value of material and / or equipment, etc., received as aid should be debited to the concerned accounting head and contra credited to the receipt major head '1601 – Grant in aid from Central Government'. Each department, which receives such aid material and equipment, will approach Finance Department through the Administrative Department for opening of a minor head and making provision for the same with full details thereof.

13.26 ***Works Departments:*** While sending estimates works departments should send project/scheme wise information to the Finance Department covering broadly the following points:

(a) Amount for which administrative and financial sanction has been issued, along with reference number and date of the sanction

(b) Amount as per technical sanction and updated progressive expenditure

(c) In case, the project/scheme is likely to cost more than the amount of the original administrative and financial sanction, the current status of the revised administrative, financial and technical sanction.

(d) Position of stock suspense showing opening balance and likely requirements of stock as per norms for material to be used on works

(e) Justification for purchase of new machinery and equipment

13.26.1 *Classification of estimates of expenditure for Public Works Department (PWD):* Estimates of expenditure to be incurred by Public Works Department on maintenance or construction of administrative buildings, such as, offices for all departments should be shown under the Major Head for 'Public Works', i.e., 2059 or 4059. On the other hand, estimates of expenditure to be incurred on functional buildings should only be shown under the Major Heads of the concerned departments, e.g., expenditure incurred by Public Works Department for construction of a hospital should be shown as expenditure under the Major Head '2210 Medical and Public Health' or '4210 Capital Outlay on Medical and Public Health', as the case may be, and not under 2059 or 4059. This principle is subject to such exceptions as may be authorized by the Finance Department.

13.26.2 The classification of estimates for works under major head 2059 and 4059 should be done as per the financial limits[9] specified by the Finance Department from time to time. Other guiding principles for classification are as follows:

(a) **Budget Head 4059**: Estimates of all "Original works" should be estimated under this head. Original works refer to all new constructions including major additions, alterations and renovations to existing works and special repairs undertaken for

[9] As on September, 2012, the financial limits are as follows – (1) Original Works: Costing more than ₹ 75 lakh; (2) Minor Works: Costing more than ₹ 50,000 but up to ₹ 75 lakh; and (3) Petty Works: Costing not more than ₹ 50,000.

newly purchased buildings and/or properties, as such works add value to the assets constructed or purchased.

(b) **Budget Head 2059**: Minor works or any repair works, whether ordinary or special, shall be classified under this head.

i. **Minor works** include works of the nature of additions, alterations and renovations

ii. **Petty works** are the lowest category of works involving additions, alterations and renovations that are not of considerable value and do not significantly add to the usefulness of the property

iii. **Ordinary repairs** refer to works undertaken to maintain buildings and other constructions in proper conditions. These include works like whitewashing, colour washing, distempering, etc., which are carried out annually or at some intervals

iv. **Special repairs** consist of works like plastering, replacement of doors and windows, flooring, etc., which are not required to be carried out annually but are required as and when necessity arises

***Budget Note***: Estimates prepared by Estimating Officers should be accompanied with a detailed budget note that explains variations between proposed figures for the ensuing financial year and budget estimates of the current financial year. The budget note should also provide appropriate justifications for any increase proposed under existing provisions.

13.27 ***Gender Budgeting:*** In order to prepare the annual Gender Budget Statement, Budget Controlling Officers of specified departments are required to provide information in the format given in the Budget Circular issued by the Finance Department. This format requires classifying plan schemes/programmes targeted at women into four categories:

1. Schemes under which expenditure is targeted at women is more than 70%
2. Schemes under which expenditure targeted at women lies between 70% -30%
3. Schemes under which expenditure targeted at women lies between 30% -10%
4. Schemes under which expenditure targeted at women is less than 10%

Instructions and guidelines issued by the Department of Women Empowerment from time to time should be adhered to while providing information in the prescribed formats.

# Chapter 14 Tribal Sub Plan and Scheduled Caste Sub Plan

14.1 The Tribal Sub Plan (TSP) and Scheduled Caste Sub Plan (SCSP) are strategies initiated and designed by Government of India for implementation by State Governments in order to bridge the gap in the socio-economic status of Scheduled Tribes (STs) and Scheduled Castes (SCs).

14.2 As per guidelines issued by the Planning Commission, Annual Plan allocations of the State should be segregated into the Tribal Sub Plan (TSP) and Scheduled Caste Sub Plan (SCSP). Funds earmarked for these plans should be in proportion to the population of Scheduled Tribes (STs) and Scheduled Castes (SCs) respectively to the total population of the State or as per guidelines issued by Planning Department in this respect.

14.3 The Controller General of Accounts has introduced Minor Heads 796 and 789 for classification of expenditure under the Tribal Sub Plan and Scheduled Caste Sub Plan respectively. Government of Rajasthan has also earmarked Demand Number 30 'Scheduled Tribes Area Development' and Demand Number 51 'Special Programmes for Welfare of Scheduled Castes' for Tribal Sub Plan and Scheduled Caste Sub Plan respectively.

14.4 As per guidelines issued by the Planning Commission, the Tribal Area Development Department and the Social Justice and Empowerment Department are the nodal departments for formulation and implementation of the Tribal Sub Plan and Scheduled Caste Sub Plan respectively. Department and scheme wise annual ceilings for allocations under Tribal Sub Plan and Scheduled Caste Sub Plan are issued by the Planning Department based on discussions held with concerned departmental officials.

14.5 These nodal departments shall participate in meetings of Budget Finalization Committees for scrutinizing and finalizing the expenditure estimates submitted by different departments under Tribal Sub Plan and Scheduled Caste Sub Plan.

14.6 ***Preparation of Tribal Sub Plan and Scheduled Caste Sub Plan***: Estimating officers of each department are required to prepare estimates for Tribal Sub Plan and Scheduled Caste Sub Plan also along with estimates of other expenditure for the concerned department. The process of preparation of estimates is the same as laid down in Chapter 13.

14.7 Following points should be taken into consideration by the estimating officers during preparation of Tribal Sub Plan and Scheduled Caste Sub Plan:

14.8 Those schemes should be included under Tribal Sub Plan/Scheduled Caste Sub Plan which can ensure direct benefits to individuals or families belonging to Scheduled Tribes or Scheduled Castes

14.9 Outlay for area oriented schemes directly benefiting Scheduled Tribes/ Scheduled Castes hamlets/villages having a majority of tribal/Scheduled Castes population/ tribal hamlets and villages should be included in Tribal Sub Plan and Scheduled Caste Sub Plan

14.10 Schemes to develop agriculture and allied activities like animal husbandry, dairy development, vocational training, etc. that provide a source of livelihood to the ST and SC population should be included

14.11 Detailed guidelines in this respect are given at Annexure 19.

14.12 Estimates prepared under these sub plans should be in line with the ceilings and guidelines issued by the Finance Department / Planning Department/ nodal departments from time to time.

14.13 Estimating officers should ensure that all funds earmarked under Tribal Sub Plan/Scheduled Caste Sub Plan are shown separately under appropriate heads of account as indicated by the Finance Department.

# SECTION 2C: FISCAL DISCIPLINE AND OUTCOME ORIENTATION

## Chapter 15 FRBM Act Compliance Requirements

15.1 Government of Rajasthan enacted the Rajasthan Fiscal Responsibility and Budget Management (FRBM) Act in 2005. The major objective of this Act is to ensure prudence in fiscal management and fiscal stability by:

- Eliminating Revenue Deficit[10] (RD)
- Prudent debt management consistent with fiscal sustainability
- Greater transparency in fiscal operations of Government
- Conduct of fiscal policy in a Medium Term Fiscal Framework

15.2 Under this Act, the State Government is required to present the following two statements along with the budget every year:

15.2.1 ***The Medium Term Fiscal Policy Statement*** should highlight fiscal objectives of the State Government. It consists of five parts – Part A consists of two year rolling targets in respect of following fiscal indicators:

1. Revenue Deficit/Surplus as percentage of Revenue Receipts
2. Fiscal Deficit as percentage of Gross State Domestic Product
3. Outstanding total liabilities as percentage of Gross State Domestic Product
4. Public Debt and risk weighted outstanding guarantee as percentage of estimated receipt under the Consolidated Fund

Part B of the Statement should explain assumptions underlying the targets for fiscal indicators. These include assumptions used for arriving at Revenue Receipts, Non-Plan Revenue Expenditure, Plan Revenue Expenditure, Centrally Sponsored Schemes, Revenue Expenditure, Capital Expenditure, Loans and Advances and Gross State Domestic Product Growth.

Part C of the statement involves an assessment of sustainability relating to:

1. Balance between receipts and expenditure in general and revenue receipts and revenue expenditures in particular
2. Use of capital receipts including market borrowings for generating productive assets
3. Estimated yearly pension liabilities worked out on actuarial basis for the next ten years

[10] Revenue Deficit (-)/Surplus (+) = Revenue Receipts – Revenue Expenditure

Part D of the Statement should detail the prospects for the State economy and may consist of:

1. Overview of the State economy
2. Analysis of trends in overall Gross State Domestic Product growth and its sectoral composition
3. Overview of the State Government finances
4. Assessment of the growth prospects along with the underlying assumptions

Part E should detail the number of employees and salaries in government departments, Public Sector Enterprises and government-aided institutions.

The format for presentation of this Statement as per Rajasthan Fiscal Responsibility and Budget Management Rules 2006 (Form F-1) is given in Annexure 9.

15.2.2 ***The Fiscal Policy Strategy Statement*** consists of 5 parts (A-E) which discusses:

A. Overview of the fiscal policy currently in vogue
B. Fiscal policy for the ensuing year relating to revenue , expenditure, borrowings and other liabilities, lending and investments, contingent and other liabilities and levy of user charges
C. Strategic priorities for the ensuing year describing resource mobilization, broad principles underlying the expenditure management, priorities relating to management of public debt
D. Rationale for Policy changes with regard to major policy changes in respect of taxes proposed for ensuing budget, budgeted expenditure, including expenditure on subsidies and pensions, management of the public debt and the pricing for administered goods
E. Policy Evaluation presenting an evaluation of the changes proposed in the fiscal policy for the ensuing year with reference to fiscal deficit reduction and objectives set out in the Medium Term Fiscal Policy Statement

15.3 The State Government, under the Fiscal Responsibility and Budget Management Act, 2005, is also required to disclose at the time of presentation of budget the following:

1. Select Fiscal Indicators (Form D-1 given in Annexure 9)
2. Details of Guarantees given by the Government (Form D-2 given in Annexure 9)
3. Details of risk weighted outstanding Guarantees (Form D-3 given in Annexure 9)
4. Details of the Guarantee Redemption Fund (Form D-4 given in Annexure 9)
5. Details of tax demands raised but not realized (Form D-5 given in Annexure 9)
6. Statement on significant changes in the accounting standards, policies and practices affecting or likely to affect the computation of prescribed fiscal indicators (Form D-6 given in Annexure 9)

7. Statement (Form D-7 given in Annexure 9) showing:
   - Part A: Components of State Government borrowings/other liabilities
   - Part B: Details of Ways and Means advances/overdrafts availed from the Reserve Bank of India
8. Statement on the estimates of yearly pension liabilities (Form D-8 given in Annexure 9)

15.4 The various data inputs and the respective departments/ agencies responsible for providing these inputs for preparation of the above mentioned statements have been given in Table 4.

**Table 4: Statements/Forms to be prepared under the Rajasthan FRBM Act, 2005**

| Statement/ Form | Data Inputs Required | Source/Department/ Agency |
|---|---|---|
| Medium Term Fiscal Policy Statement (Form F-1) | Part A | |
| | GSDP Estimates | Directorate of Economics and Statistics |
| | Details of State Finances including revenue, expenditure and deficit figures | Budget Documents, Finance Department |
| | Part B | |
| | Details of State Finances including revenue, expenditure and deficit figures | Budget Documents, Finance Department |
| | Part C | |
| | Details of State Finances including revenue, expenditure, deficit and pension liability figures | Budget Documents, Finance Department |
| Fiscal Policy Strategy Statement (Form F-2) | Details of State Finances including revenue, expenditure, deficit and pension liability figures | Budget Documents, Finance Department |
| | Fiscal policies, strategic priorities and key fiscal measures of the State Government | |
| Form D-1 | GSDP Estimates | Directorate of Economics and Statistics |
| | Details of State Finances including revenue, expenditure, deficit figures | Budget Documents, Finance Department |
| Form D-2 | Guarantees given by the Government | Concerned State Government Departments |

| Statement/ Form | Data Inputs Required | Source/Department/ Agency |
|---|---|---|
| Form D-4 | Guarantee Redemption Fund | Statement 18, Finance Accounts/ Finance Department (Budget) *(Major Head: 8235; Minor Head: 117)* |
| Form D-5 | Details of Tax demands in arrears | Concerned State Government Departments/ Deputy Secretary Finance Tax (Revenue) |
| Form D-7 | Part A | |
| | Internal Debt | Statement 15, Finance Accounts/ Finance Department (Ways &Means) *(Major Head: 6003)* |
| | Loans from Central Government | Statement 15, Finance Accounts/ Finance Department (Ways &Means) *(Major Head: 6004)* |
| | Provident Fund & Insurance | Statement 18, Finance Accounts/ Finance Depatment Budget) *(Major Head: 8009, 8011)* |
| | Reserve Fund & Deposits | Statement 18, Finance Accounts/ Finance Depatment (Budget) (Major Heads: 8115, 8223, 8229, 8232, 8235, 8338, 8342, 8443, 8448, 8449) |
| | Part B | |
| | Details of special ways and means advances/ ways and means overdraft availed by the state government from RBI | Annexure to Statement 18, Finance Accounts/ Finance Departmet (Ways and Means) |
| Form D -8 | Projections on pension liabilities for the next 10 years | Pension and Pensioners' Welfare Department |

15.5 The Minister-in-charge of the Finance Department, shall review, after every six months, the trends in receipts and expenditure in relation to the budget and remedial measures to be taken to achieve the budget targets. The review report shall be compiled in Form RR-I as prescribed in FRBM Rules, 2006.

15.6 The review report shall explain:

1. Any deviation or likely deviation in meeting the obligations cast on the State Government under Fiscal Responsibility and Budget Management Act
2. Remedial measures the State Government proposes to take

# Chapter 16 Performance Budget

16.1 A Performance Budget presents the aims and objectives of the department/ organization for which the funds are appropriated, the cost of the programme proposed for achieving these objectives and the quantitative data measuring the accomplishments and works performed under each programme.

16.2 The main objective of performance budgeting is to co-relate the physical and financial aspects of the programmes and their activities. It sets out in terms of physical targets the programmes that have to be executed by the Government along with an indication of their cost-performance.

16.3 Performance Budget contains the revised estimates for the ongoing financial year and budget estimates for the next financial year. Performance Budgeting is a supplementary exercise to the existing budget, and should be prepared simultaneously with the financial budget, and submitted to the Legislative Assembly by the administrative department concerned as soon as possible after the budget has been presented but, in any case, not later than seven days after the presentation of the budget. It is also to be ensured that performance budget is made available to the members of the Legislative Assembly at least three days before discussions on the Demands pertaining to the department. Three hundred copies of the Performance Budget are to be made available to the Legislative Assembly by each department.

Detailed instructions about the performance budget, its objectives, ingredients, steps to be taken, budgetary process, controls, etc., have been given in Annexure 10.

16.4 The list of departments which will prepare performance budget is also available at Annexure 10.

# SECTION 2D: FINALIZATION AND PRESENTATION OF BUDGET

## Chapter 17 Scrutiny, Finalization and Compilation of Budget Estimates

17.1 As per The Rajasthan Rules of Procedure and Conduct of Business framed by the Governor under Article 166 (2) and (3) of the Constitution, Finance Department is responsible for preparing statement of estimated revenue and expenditure for the State, to be laid before the Legislative Assembly each year.

17.2 ***Scrutiny of departmental estimates:*** On receipt of departmental estimates, Finance Department is required to scrutinize these estimates, item by item, with due regard to:

(a) Explanations furnished by estimating officers and recommendations, if any, of the concerned Administrative Department

(b) Correctness of classification of budget heads

17.3 With respect to *estimates of receipts*, Finance Department should take into account any special information/factors affecting the estimates for the ensuing year which it may possess and which has not already been taken into account by the estimating officer, Accountant General or the administrative department, e.g. recent macro-economic development/ shocks, natural calamities, national/ international events that may have a bearing on the Centre's/State's finances, etc.

17.4 With respect to *estimates of disbursements,* Finance Department shall:

(i) Scrutinize:

a) items relating to fluctuating and non-recurring charges
b) increases which are not adequately or satisfactorily explained
c) items in respect of which although no increase is proposed yet where legitimate reductions can be made
d) estimates of charges which are not covered by competent sanction
e) new items of expenditure/ new service

(ii) Eliminate or reduce the estimates for the ensuing year where there is no reasonable certainty that the amount estimated will be spent.

(iii) Make any modification in the estimates of the recurring charges; particularly under units, such as, 'Salaries' and if necessary modify them in respect of adjustments necessary on account of probable savings, or on the basis of actuals of previous years, etc.

(iv) Make such corrections as are necessary in the classification of the expenditure, such as, head of account, viz. major, sub-major, minor, sub heads and object heads, voted and charged, revenue and capital, and plan and non-plan.

17.5 Finance Department may create or change any demand for grants. This will be done on the request of the concerned department through its Administrative Department. This creation/change will require Cabinet approval and will be done in accordance with Rule 140 of the Procedure and Conduct of Business in Rajasthan Legislative Assembly.

17.6 ***Finalization of Budget Estimates by the Budget Finalization Committees:*** With a view to assisting the Finance Department in the scrutiny of Budget Estimates, Budget Finalization Committees (BFCs) are formed.

17.7 Budget Finalization Committee constituted for scrutinizing budget proposals of non-plan/plan expenditure shall normally be headed by the Joint Secretary/ Deputy Secretary, Finance of the concerned Expenditure Division of the Finance Department and shall comprise of the following:

1. Representative of Administrative Department, not below the rank of Deputy Secretary to the Government
2. Head of Department/ Budget Controlling Officer
3. Senior most member of Rajasthan Accounts Service posted in the department.
4. Representative of Planning Department (in case of Plan proposals)
5. Director, Budget or his representative
6. Representative of Public Works Department (Buildings) for provisions under demand numbers 19, 20 and 21
7. Representatives of Tribal Area Development Department and Social Justice and Empowerment Department for provisions under Demand 30 and 51 respectively (in case of Plan proposals)

17.8 Budget Finalization Committee constituted for scrutinizing budget proposals of major tax/non-tax revenue shall be headed by the Finance Secretary (Revenue) and shall comprise of the following:

1. Representative of Administrative Department, not below the rank of Deputy Secretary to the government
2. Head of Department / Budget Controlling Officer
3. Senior most Accounts Officer of the Department
4. Deputy Secretary, Finance (Tax/Non-Tax / Excise) Department
5. Director, Budget or his representative

17.9 The meetings of the above Committees are convened on the dates specified by the Finance Department separately for non-plan and plan. The meeting for finalization of plan expenditure shall be convened normally after finalization of plan ceilings by the Planning Department. In these meetings, the proposals related to Centrally Sponsored Schemes/ Central Sector Schemes will also be finalized.

17.10 Budget Controlling Officers shall ensure that Budget Estimates and Revised Estimates are prepared in accordance with the instructions contained in this Budget Manual and the circular issued by the Finance Department in this regard. These estimates should be submitted to the Finance Department (one copy in the Budget Division and one copy in

the concerned Expenditure Division) at least seven days in advance of the date of the meeting. The proposals should clearly bear the marking for the categories - Plan Expenditure, Non- Plan Expenditure, Tax/ Non Tax Revenue under Budget Estimates and Revised Estimates. The budget proposals shall also to be uploaded on the Integrated Financial Management System, as per dates specified.

17.11 While issuing programmes for meetings of Budget Finalization Committees, the Finance Department shall also issue guidelines and may also request the controlling authorities to bring certain specified information in the meeting to facilitate finalization of estimates. Each department shall prepare its proposals within the norms, if any, laid down by the Government. Following information, in the absence of directions to the contrary, should be sent/ brought in the meeting:

i. Actual receipts/expenditure in the first two quarters of the current year under each minor head/ sub head /scheme against budget provision and the expected receipts/expenditure during the remaining period of the year. This will help in preparation of realistic estimates. Budget Controlling Officers should ensure collection of these figures well before time

ii. Information relating to vacant posts, upto dates as specified by Finance Department, of the current year including the posts created during the current year and the probable savings due to these vacant posts

iii. Proposals for new items of expenditure/ new service should be separately furnished along with the following information/approval at least one week before the scheduled date of Budget Finalization Committee:

(a) Approval at the competent level in Administrative Department with justification

(b) Financial implications of the proposals

(c) Appropriate budget head

It may be kept in view that in the light of financial position and requirement of developmental expenditure, the proposals for new items of expenditure may not be considered without adequate justification

iv. Detailed information relating to receipts/ reimbursement of expenditure under Centrally Sponsored Schemes, schemes sponsored by other agencies and Externally Aided Projects, etc. This will be discussed in the meetings to ensure timely receipts of due amounts and utilization of funds received

v. Details of the advances drawn last year from the Rajasthan Contingency Fund, their utilization and balance, if any, with reasons; whether the balance amount was surrendered or not, if yes, with number and date of the statement of surrender. The advances drawn during the current year and details of their utilization shall also be stated

vi. Details of expenditure for use of Petrol, Oil and Lubricants (POL) for vehicles, periodicity of special repairs of vehicles, liveries and whether provision has been made as per prescribed norms

vii. Details of provision showing its adequacy for electricity/ water/ telephone and stationery charges, etc.

viii. Details of various items of expenditure sanctioned during the year

ix. Proposals for economy measures

17.12 The Engineering Departments shall send project/ scheme wise information covering broadly the following points:

i. Amount for which administrative and financial sanction has been issued, along with reference number and date of the sanction

ii. Amount as per technical sanction

iii. Up to date progressive expenditure

iv. While calculating the committed liability in respect of establishment cost, provision for likely increase of dearness allowance to employees, bonus, etc. should be included. If no indication is available, it should be built up at the rate of increases made during last year

v. In case the project/scheme is likely to cost more than the amount of the original administrative and financial sanction, the present position regarding the revised administrative, financial and technical sanction may be stated

vi. Proposed allocation for the Budget Estimates in the next year

vii. Position of stock suspense relating to opening balance and the likely requirements of stock as per norms for material to be used on works

viii. Justification for purchase of new machinery and equipment

17.13 It is not desirable to propose any provision as a lump-sum. Detailed justification for the proposed provision for plan and non plan should be given.

17.14 Principal Secretaries/Secretaries to the Government of the concerned Administrative Departments should review the departmental proposals at their level prior to the meetings of the Budget Finalization Committees.

17.15 The draft minutes of the meetings of Budget Finalization Committees for non-plan will be made available to the Secretary of the Administrative Department. In case, any of the proposals of the Administrative Department has not been agreed to in the meeting of the Budget Finalization Committee, the concerned Secretary to Government may, if he still insists for the same, contact the Finance Secretary and the final decision may be taken in the meeting of the Administrative Secretary and the Finance Secretary within three days of the draft minutes of the meeting of the Budget Finalization Committee being made available. This would obviate the need for new proposals during the course of the year.

17.16 Estimates of revenue receipts, for which meetings of Budget Finalization Committee have not been conducted, shall be approved by the Secretary, Finance Department.

17.17 It should be noted that estimates once finalized by the Budget Finalization Committees cannot normally be modified. Modifications, if any, that come to light after meetings of the Budget Finalization Committees have been held, may be incorporated in the estimates only under extremely special circumstances. The discretion to accept these modifications lies completely with the Finance Department.

17.18 ***Settlement and Compilation of State Estimates:*** After the scrutiny of departmental estimates, the Finance Department will compile them in the form in which it will appear in the detailed estimates.

17.19 The Finance Department may, if necessary, send either before or after its scrutiny, any departmental estimates to the Secretary of the Administrative Department concerned, either for information or to enable him to remove any doubtful point.

17.20 For compilation of figures in the form of detailed estimates in respect of works, the Finance Department should disaggregate expenditure estimates submitted by departments into the following:

a) *Percentage Charges:* are the charges charged exclusively by the Public Works Department (PWD) as a part of cost of their establishment and tools and plants cost on the capital projects undertaken by it. Public Works Department generally executes works related to Government office buildings, Government residential buildings and construction of roads which are covered under Demands Number 19, 20 and 21. Such works of capital nature to be undertaken by Public Works Department are finalized in the meeting of the Budget Finalization Committee.

Percentage charges are imposed over and above the total cost of the project at a fixed rate. There are three components of percentage charges:

i. Establishment Charges: Charges imposed by the Public Works Department for ensuring timely progress and quality of the work undertaken by private contractors who have been awarded projects

ii. Tools and Plants Cost

iii. Establishment Cost of Work Charged employees of Public Works Department

Rates at which all the above percentage charges are to be calculated are specified in the Public Works Financial and Accounts Rules (PF&AR) of Government of Rajasthan.

In case cumulative percentage charges are 13%[11], their breakup would be as follows:

i. 8% - Establishment Charges (transferred from Major head-2059)

ii. 2% - Tools and Plants cost (transferred from Major head-2059)

iii. 3% - Establishment Cost of Work Charged employees[12]

Hence, for a work of cost of `100, total cost booked after incorporating percentage charges would be `113.

Estimates of expenditure on revenue account submitted by Public Works Department to the Finance Department subsume total establishment costs, Work Charged Establishment costs as well as tools and plants cost for all projects undertaken by the department. Calculation and inclusion of percentage charges separately ensures that the total cost of each project undertaken is comprehensively reflected under the concerned heads of expenditure. Hence, percentage charges are shown as positive entries under concerned major heads of capital expenditure and as negative entries under the corresponding revenue expenditure heads of the department. An example illustrating this process is given below.

However, when percentage charges are levied on works undertaken for some other State Government/ Central Government/ non- government body, then, these are accounted for as receipts under the receipt head of Public Works Department, i.e. 0059-Public Works.

b) *Pro rata charges:* are proportionate charges of establishment cost calculated on works undertaken by Public Works Department, Water Resources Department and Public Health Engineering Department (PHED) which are budgeted under revenue account. Pro rata charges of Tools and Plants are calculated only for Public Works Department.

[11] Rates as per Public Works Financial and Accounts Rules, Government of Rajasthan, IV Edition (Amended upto 31.05.2010)

[12] This charge is transferred only from major head 3054 and not from 2059

The process for calculation of pro rata charges in Public Works Department is illustrated below[13].

**Illustrative Example: Capital Outlay on Public Works**

**Establishment Charges (8%):**

- Percentage charges are shown under the capital expenditure head '**4059-Capital Outlay on Public Works,** 80-General, 001-Direction and Administration, (01)-Percentage Charges (General Area), [91]-Percentage Charges for Establishment Expenses(Transferred from Budget Head 2059), 97-Add
- The same is then deducted under revenue expenditure head '**2059-Public Works,** 80-General, 001-Direction and Administration, (02)-Percentage charges related to establishment, adjusted under major capital heads, [03] 4059-Capital Outlay on Public Works, 98-Deduct

**Tools and Plants Cost (2%):**

- Percentage charges are shown under the capital expenditure head **'4059-Capital Outlay on Public Works, 80-General,** 052-Tools and Plants, (01)-Percentage Charges - (General Area), [92]-Percentage Charges for Tools and Plants (Transferred from Budget Head 2059) , 97-Add
- The same is then deducted under revenue expenditure head **'2059-Public Works**, 80-General, 052-Tools and Plants, (02)-percentage charges related to Tools and Plants adjusted under major capital heads, [03] 4059-Capital Outlay on Public Works, 98-Deduct

**Establishment cost of work charged employees (3%):**

- 3% percentage charges on the outlay for major works, are shown under the capital expenditure head **'4059-Capital Outlay on Public Works**, 80-General, 001-Direction and Administration, (01)-Percentage Charges, [93]-Percentage Charges for Roads and Bridges-(Transferred from Budget Head 3054), 97-Add
- The same is then deducted under revenue expenditure head **'3054-Roads and Bridges,** 03-State Highways, 337-Road works, (01)-Maintenance and renovation, [03]-Percentage Charges transferred to Works being executed under different capital heads, 98-Deduct

Steps for calculating pro rata charges are, thus, as follows:

1. Calculate the residuary/ net expenditure under the Major Head 2059-Public Works - Direction and Administration at the end of the year:
   (i) By first deducting from it the percentage charges transferred to works expenditure in various capital Major Heads.

[13] Refer to Public Works Financial and Accounts Rules (PWF&AR) for Percentage charges and Pro rata charges.

(ii) From this figure, deduct amount received during the year from other Government, Local Bodies, etc., on percentage charges basis for works done on their behalf as deposit works and credited to Revenue Head 0059-Public Works.

2. The net expenditure on Direction and Administration under Major Head 2059 - Public Works so calculated is then proportionately distributed among the Major Heads 2059, 2216 and 3054 in the ratio of the works expenditure recorded in these Major heads.

3. The distributable amounts so calculated should be adjusted from 2059 through the sub-head 'Deduct Pro rata Charges' with contra debits to 2216/ 3054. The residuary expenditure on Direction and Administration will remain in Major Head 2059-Public Works.

17.21 ***Finalization and Submission of Budget Estimates:***

i. When all the departmental estimates have been settled and the detailed estimates are complete in all respects, the Finance Department will re-examine the estimates as a whole and will make such changes as may be found to be necessary, keeping in view the financial position of the State Government or other financial factors affecting the estimates. A memorandum, based on the figures in the consolidated estimates, highlighting features that the Finance Department may deem necessary, is submitted to the Cabinet for approval. On obtaining approval from the Cabinet, other constitutional procedures required to be undertaken before presentation of the budget to the Legislative Assembly are carried out by the Finance Department.

ii. The Finance Department may, at any stage before the budget memorandum is presented to the Cabinet, make such modifications in the estimates as may be necessitated by the emergence or the discovery of factors disturbing the estimates so framed. Such action is incumbent on the Finance Department in the fulfillment of its responsibility for the correctness of its estimates.

17.22 ***Pre Budget Discussions:***

(a) Pre-budget meetings may be held with various organizations like Chamber of Commerce, bodies of Chartered Accountants, industrialists, academicians, organizations of labour, farmers, employees, etc., at the level of the Finance Minister/ Finance Secretary before the formulation of the Budget every year. The Finance Department may also invite suggestions from various organizations and individuals before formulation of final budget proposals in a bid to get to know the views of the cross sections of Society at large.

(b) Discussions may also be held by the Finance Secretary with the Secretaries, Heads of the Departments of revenue earning departments of the State for making fiscal management related policy decisions on generation of additional revenues through revision in tax rates and/or user charges.

(c) High level discussions with the Finance Minister may be held by officials of the Finance Department on proposals for change in taxation, if any, and to decide on the intended fiscal approach for the ensuing financial year.

17.23 ***Budget Speech of Finance Minister***: A parallel exercise that shall be carried out by the Finance Department along with finalization of budget estimates is the preparation of the budget speech of the Finance Minister. This involves collection and compilation of information from State departments and an analysis of the performance of the State across various sectors in the current financial year against targets set. A brief overview of government policies to be implemented in the ensuing financial year is also provided in this document.

17.24 ***Finance Minister's Budget Speech***: Budget speech usually consists of:

(a) Priorities of the Government

(b) Current status of some important existing schemes

(c) New schemes and programmes to be launched during the ensuing year

(d) Tax proposals and reliefs to be granted, if any

(e) Summary of Revised Estimates and Budget Estimates

# Chapter 18 Presentation of Budget to the Legislative Assembly

18.1 The procedure for presentation of the Budget to the Legislative Assembly and its disposal by the Legislative Assembly is laid down in Articles 202-204 of the Constitution. Article 208 empowers the Legislative Assembly to frame Rules of Procedure and Conduct of Business and Article 209 provides for timely completion of financial business. The relevant extracts of these Rules are given in Annexure 11.

18.2 For presentation of the budget to the Legislative Assembly, budget documents as detailed in paragraph 18.4 and the Appropriation Bill are drafted and finalized by the Finance Department after taking approval of Cabinet. Before presenting the Appropriation Bill to the Legislative Assembly, it is the responsibility of the Finance Department to get it cleared from the Law (Legislative Drafting) Department and to obtain the assent of the Governor.

18.3 The budget shall be presented to the house in such form as the Finance Minister may, after considering the suggestions, if any, of the estimates committee, settle.

18.4 ***Budget Documents:*** The budget documents currently presented to the Legislative Assembly consist of:

18.4.1 *Finance Minister's budget speech*

18.4.2 *Budget at a Glance*: This document is prepared by the Directorate of Economics & Statistics in collaboration with Finance Department. It presents at an aggregate level the budget estimates of total receipts and expenditure for the ensuing financial year. It also includes data on fiscal parameters, such as, budget, revenue, fiscal and primary deficit. Estimates of receipts are broken down into major components of state's tax revenue, share in Central taxes, non tax revenue and capital receipts. For expenditure estimates, main constituents of revenue expenditure, capital expenditure and expenditure on public debt, loan and advances and appropriation to Contingency Fund are also shown. The document also includes sector-wise highlights of the Annual Plan for the ensuing year.

18.4.3 *Budget Study*: This document is also brought out by the Directorate of Economics & Statistics in collaboration with the Finance Department. It contains diagrammatic and tabular representation of the major components of next year's budget. Estimated receipts from different sources to fund the proposed programmes are also to be presented.

18.4.4 *Detailed Estimates and Demand for Grants:* These budget documents, prepared by the Finance Department, comprise of the following:

(i) *Volume-1:* Summary and Statement of Revenue and Receipts and Expenditure and Disbursements by Major Heads; Schedule of demands for Grants and Appropriations

(ii) *Volume-2A:* Detailed estimates of Revenue Receipts

(iii) *Volume-2B:* Detailed estimates of Revenue Expenditure (General Services)

(iv) *Volume-2C:* Detailed estimates of Revenue Expenditure (Social Services)

(v) *Volume-2D:* Detailed estimates of Revenue Expenditure (Economic Services)

(vi) *Volume-3A:* Detailed Estimates of Capital Receipts and Capital Expenditure

(vii) *Volume-3B:* Detailed Estimates of Receipts and Disbursements of Public Debt, Loans and Advances, Contingency Fund and Public Account

(viii) *Volume-4A:* List of Pay Bands and Grades Pay, Rates of Allowances, Rates of deductions of General Provident Fund and State Insurance, Budget Head wise sanctioned strength of employees.

(ix) *Volume-4B:*

a. Details of Receipts of Centrally Sponsored Schemes
b. Details of funds being released directly to programme implementing agencies and matching state share under different major Centrally Sponsored Schemes
c. Details of Major head-wise expenditure under Plan and Centrally Sponsored Schemes
d. Sector-wise and Head-wise provisions under Plan
e. Resources of Annual Plan
f. Summary of Budget provisions for Scheduled Caste Sub Plan and Tribal Sub Plan
g. Statements of Investments
h. Statement of Loans
i. Statement of Guarantees
j. District-wise details of funds proposed to be transferred to Panchayati Raj Institutions and Urban Local Bodies
k. Statement of Gender budget
l. Standard purpose of Expenditure
m. English version of important words used in the budget documents

(x) *Volume-4C:* Details of Public Works

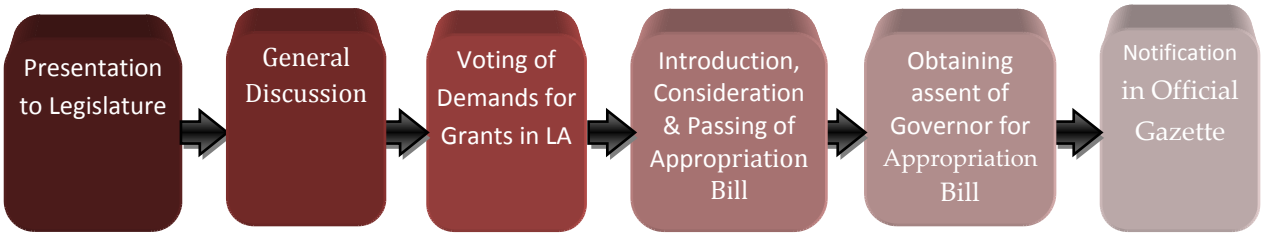
18.5 *Fiscal Responsibility and Budget Management Statements*: In compliance with the Fiscal Responsibility and Budget Management Act, Medium Term Fiscal Policy Statement and the Fiscal Policy Strategy Statement (*vide Chapter 15)* for the State are also presented along with the budget.

18.6 Responsibility for preparation of budgetary documents listed in paragraphs 18.4.4 to 18.5 lies with the Finance Department. In addition to the above budget documents, some other documents also presented along with the budget are:

a) Economic Review for the current year, which is prepared by the Directorate of Economics and Statistics
b) Finance Bill

18.7 According to Rules referred to in paragraph 18.1, the budget has to go through the stages given in Figure 10.

**Figure 10: Stages for passing of budget by Legislative Assembly**




18.7.1 ***Stage 1: Presentation to Legislative Assembly*** - The Budget is presented to the Legislative Assembly on such day as the Governor may direct. Ordinarily, this is in the second half of February or early March. At this stage, the Finance Minister delivers a Speech which enlists economic achievements of the Government and the intended approach of policies and programmes for the ensuing financial year. There shall be no discussions on the budget on this day. The budget shall be dealt with by the Legislative Assembly in two stages, namely, (i) a general discussion, and (ii) the voting of demands for grants.

18.7.2 ***Stage 2: General Discussion*** - On a day or days appointed by the Speaker, general discussions begin in the Legislative Assembly on the budget as a whole and/or on any question of principle or policy involved therein.

18.7.3 ***Stage 3: Vote on Demands for Grants***- After general discussions are over, vote on Demands for Grants is taken up in the Legislative Assembly (*refer to Annexure 11)*.

18.7.4 ***Stage 4: Appropriation Bill*** - After voting of all Demands for Grants has been completed, an Appropriation Bill is introduced to authorize expenditure from the State Consolidated Fund to provide for:

(a) Grants approved by the Assembly, and
(b) Expenditure charged on the Consolidated Fund.

18.7.5 ***Stage 5: Governor's Assent*** – Once the Governor's assent to the Bill is obtained, amounts shown in the Act thereto become the sanctioned grants for expenditure under the various Demands. Thereafter, Finance Department shall issue a circular authorising incurring of expenditure as per guidelines contained therein.

18.7.6 ***Stage 6: Notification in the Official Gazette:*** The notification of the Appropriation Act in the Gazette is sufficient authority for payment and appropriation of the sums included therein.

# Chapter 19 Votes on Account

19.1 Pending completion of the procedure for passing of demands and the passing of the Appropriation Bill, the Legislative Assembly has the powers under Article 206 of the Constitution (*refer to Annexure 12)* to authorize grants in advance for incurring of expenditure for a part of the ensuing financial year. Such an authorization is known as "Votes on Account".

19.2 Following documents shall be presented to the Legislative Assembly for approval of expenditure under Votes on Account:

(a) Budget at a Glance (*vide paragraph 18.4.2)*

(b) Budget Study (*vide paragraph 18.4.3*)

(c) Detailed Estimates and Demands for Grants consisting of Volumes 1, 2 A, 2 B, 2 C & 2 D, 3 A, 3 B, and 4 A, 4 B & 4 C

(d) Schedule of Demands for Grants, Votes on Account and Appropriations: This document should present budget estimates for expenditure under different demand numbers and charged appropriations for interest payments, debt service and public debt. Based on number of months for which Votes on Account is presented for, allocations for this period should be proportionately calculated and shown against budget estimates for the complete ensuing financial year.

19.3 The period for which votes on account is required shall be decided by the Government keeping in view the exigencies of public service.

19.4 There are certain functions/ programmes/ schemes, on which expenditure is disproportionately high during that part of the financial year for which votes on account have been requested, e.g. Public Health Engineering Department, , elections, on-going projects/ schemes, contractual or obligatory payments, etc. To ensure that request for grants under votes on account includes appropriate provisions for such functions / programmes, Finance Department should carry out an assessment of these special needs and may obtain information from concerned Administrative Departments for the same, if necessary. Steps for calculation of quantum of funds to be requested under votes on account have been shown in Annexure 12.

19.5 Votes on account passed by the Legislative Assembly cannot be utilized for expenditure on a new item of expenditure/ new service. No expenditure on a new item of expenditure/ new service can be incurred until the demands for the whole year are voted and passed by the Legislative Assembly.

19.6 The procedure for presentation of demands under votes of account shall be as laid down in the Constitution and the Rules of Procedure and Conduct of Business in Rajasthan Legislative Assembly.

19.7 Before the period of votes on account expires, the Government should obtain authority of the Legislative Assembly for incurring the remaining amount of the annual budget in accordance with the provisions of the Articles 203 and 204 of the Constitution. The Government may, if it considers appropriate, present a modified budget/annual financial statement/demands before the Legislative Assembly.

# SECTION 3: BUDGET EXECUTION, CONTROL, REPORTING AND MONITORING

## Chapter 20 Communication and Distribution of Grants

20.1 ***Communication of Grants:*** As soon as the detailed estimates and grants have been finally passed by the Legislative Assembly in accordance with the procedure laid down in Articles 202 - 204 of the Constitution, Finance Department will communicate to all Heads of Departments and other Budget Controlling Officers in written form, the allotments placed at their disposal during the budget year. Copies of letters communicating the grants shall be forwarded to the Administrative Department concerned and to the Accountant General. Finance Department shall also send copies of the budget document to the Accountant General. All such information and budgetary data must be uploaded on the Integrated Financial Management System by the Finance Department and access to the same shall be available to the concerned authorities.

20.2 The Finance Department will also send the minutes of the meeting of Budget Finalisation Committee to the concerned Administrative Department. The Administrative Department will be responsible for issuing separate orders to the Heads of Departments or other concerned officers regarding new items, quoting reference of the minutes of the meetings of Budget Finalization Committees. Appropriate sanctions should be issued by the Administrative Department without making any fresh reference to the Finance Department unless otherwise specified in the minutes of Budget Finalization Committee.

20.3 Sanctions for lump-sum provisions made in the budget estimates on account of non-availability of full details of the scheme at the time of examination in the meeting of Budget Finalization Committee shall not be issued by the Administrative Departments. Sanctions would be issued only after the concurrence of the Finance Department has been obtained on the break up and/or details provided by the concerned Administrative Department. In case of Plan provisions, the concurrence of both the Finance Department and Planning Department would be required.

20.4 Instructions under paragraphs 20.2 and 20.3 above shall, however, not be applicable in the following cases, which will continue to be examined and concurred by the Finance Department:

- Proposals of investments in Government owned or private undertakings/companies
- Loans and advances to the Government owned or private undertakings/companies, Co-operative Societies, Institutions/Organizations
- Items of expenditure for which only token provision exists
- Items of expenditure for which no funds are provided in the Budget Estimates
- Items of additional expenditure where existing funds are found inadequate

- Release of Grants in aid
- Cases where change in agency in incurring the expenditure is involved
- Other items, where powers have not been delegated to the Administrative Departments
- Cases where funds are to be transferred to Public Deposit Accounts

20.5 No appropriation would be needed for such recoveries of expenditure which are treated as receipts, both initially and finally, and which are not required by rule to be taken in reduction of charges against concerned grants. Similarly, no appropriation is required for payments classified as refunds of revenue, which appear as deductions under the respective revenue heads of accounts.

20.6 ***Distribution of Grants by Budget Controlling Officers***: The work relating to communication and distribution of grants by Heads of Departments and Budget Controlling Officers to Drawing and Disbursing Officers subordinate to them through IFMS should be completed without delay in such manner as they may deem fit. A Budget Controlling Officer / Head of Department may opt to retain the entire amount in his own hand and watch the expenditure centrally for the State as a whole.

20.7 During distribution, care must be taken to intimate allotments with complete accounts classification of each sum allotted, i.e., from the major head to the object heads of expenditure. Also, grants voted by the Legislative Assembly and appropriations made to meet charged expenditure should be kept distinct and should be dealt with separately.

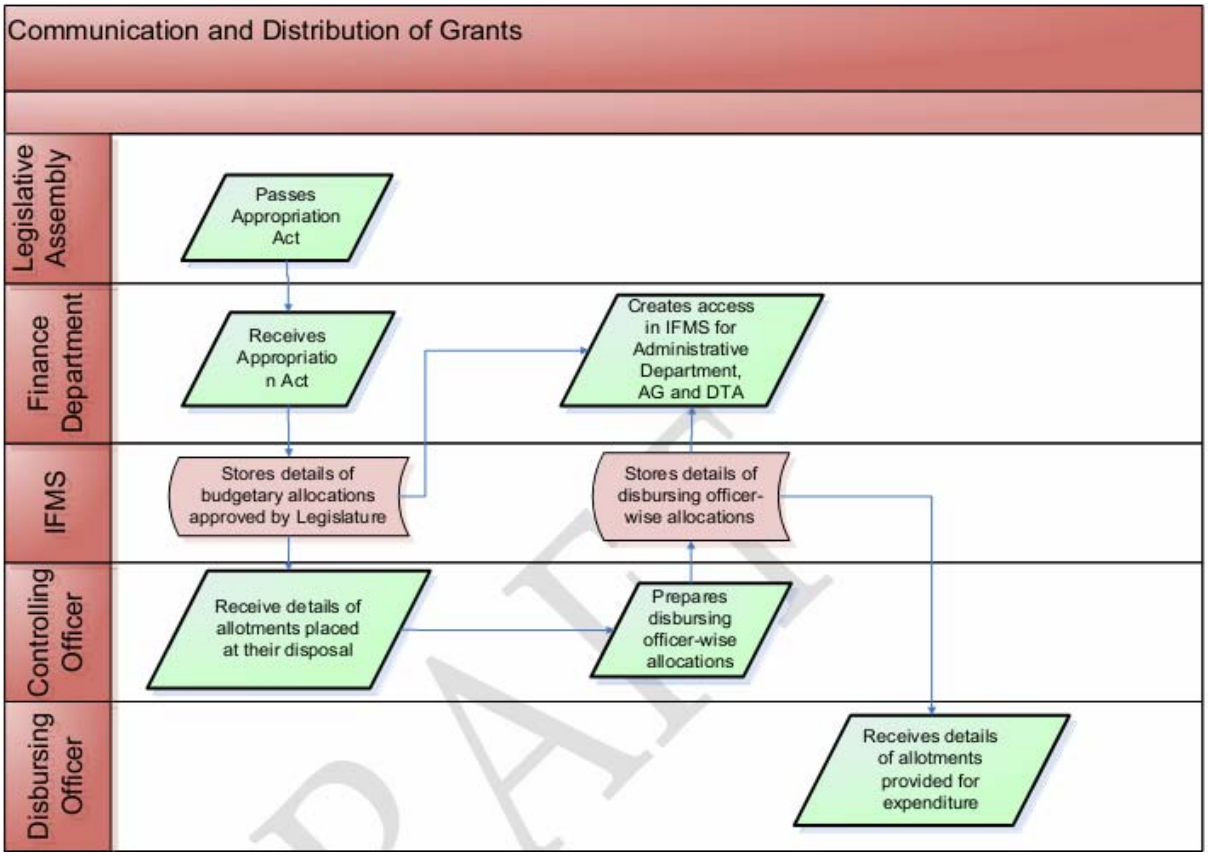
20.8 In making the distribution, Budget Controlling Officers/ Heads of Departments may allot funds for expenditure on a specific item or on a group of items, within the scope of the grant. It must be remembered that the grant for an object head can be increased or decreased only by a formal order of re-appropriation by a competent authority authorizing transfer of funds from or to another. He must similarly distribute any increases or reductions subsequently made in the grant or any part of it by competent authority, whether such alteration is due to a supplementary grant, a reduction, or a re-appropriation.

20.9 Budget Controlling Officers have to seek advice of Financial Advisors before distribution of the budget to sub-ordinate Drawing and Disbursing Officers. Disposal of grants by Budget Controlling Officers in multiple installments should be avoided, as far as possible.

20.10 In case, a Budget Controlling Officer feels the need for allocating any portion of the grant placed at his disposal to a Drawing and Disbursing Officer not administratively subordinate to him, then a request for issue of such an order shall be sent to the Finance Department with the recommendations of concerned Administrative Department.

20.11 Figure 11 shows the process as to how details of Budget Controlling Officer and Drawing and Disbursing Officer wise allocations made in the State are recorded under the Integrated Financial Management System (IFMS).

**Figure 11: Recording of allocations under Integrated Financial Management System**




20.12 The act of appropriation starts with the passing of the Appropriation Act by the Legislative Assembly and becomes effective from 1st April each financial year. It follows that the provision for any expenditure is operative only up to March 31 each financial year.

20.13 No expenditure can be incurred until sanction has been obtained and no sanction can be given until funds have been appropriated to meet the same. In the case of permanently sanctioned expenditure, or expenditure sanctioned for a specific term, the question of obtaining sanction (besides the original one) cannot arise because the sanction already exists and continues, in the absence of a definite order to the contrary.

20.14 New items of expenditure/ new service, however, cannot be regarded as sanctioned until funds have been appropriated to meet it.

20.15 The sanction of the competent authority for recurring expenditure covering a specified term of years becomes operative when funds are appropriated to meet the expenditure of the first year and remains in operation for each year of the specified term, subject to the voting of these appropriations in each year.

20.16 Sanction given by competent authority remains valid until:

(a) The funds necessary to make the sanction operative (or in other words, the funds necessary to meet the sanctioned expenditure) have been refused; or

(b) The term has expired, in the case of expenditure sanctioned for a specific term only.

20.17 A sanction of any fresh charge shall, unless it is specifically renewed, lapse if no payment in whole or in part has been made during a period of twelve months from the date of issue of the sanction[14]. Also:

(a) In case the period of validity of the sanction has been specified, it shall lapse on expiry of such a period; or

(b) When there is a specific provision in a sanction that expenditure is to be met from the budget provision of a specified financial year, it shall lapse at the close of that financial year.

20.18 Drawing and Disbursing Officers should, therefore, obtain timely approvals for extension of the term, if considered necessary. It is essential that in case extensions are not to be renewed, the same is communicated to Drawing and Disbursing Officers well in time, because in the absence of a definite order to the contrary they may continue to incur expenditure, in anticipation of a sanction.

20.19 In case of units of appropriation such as, travelling expenses, medical expenses, liveries, office expenses, maintenance and repairs of vehicles, stationery and printing, contractual services, hiring of vehicles, etc., Drawing and Disbursing Officers may sub divide allocations between the various classes of establishment and/or activities, as may be considered necessary.

20.20 If a distribution of the appropriation among specific items or groups of items is made by a Drawing and Disbursing Officer for purposes of his control over expenditure, he will be at liberty to make a re-distribution later on to cover extra expenditure on one item by reducing or abandoning another, so long as the total for the unit is not exceeded.

20.21 Drawing and Disbursing officers to whom allotments have been distributed under particular categories of appropriation, have, subject to any general or specific orders issued by competent authority, full powers to incur sanctioned expenditure falling under those categories provided that:

(a) Allotments for charged expenditure must not be appropriated to voted expenditure, and vice versa

(b) An allotment must not be utilized for an item of expenditure which is not covered by sanction, either general or special

(c) An allotment must be spent only on objects for which it is sanctioned

(d) No expenditure shall be incurred on an object / item/ demand/ provision which has been specifically reduced by the Legislative Assembly

[14] As an exception, in case of purchase of stores, a sanction shall not lapse if tenders have been accepted or orders have been placed against rate contracts approved by the Director General of Supplies and Disposals or in cases where it is not necessary to invite tenders.

20.22 Except in the case of Public Works Department, any distribution of a grant for an object head by Heads of Departments among the several Drawing and Disbursing Officers, and any distribution thereof among specific items or groups of items which may be made by a Drawing and Disbursing Officer for purposes of his control over the expenditure, will not be recognized by the Accountant General and should not be intimated to him. When several officers incur charges relating to a unit of appropriation, against a lump sum appropriation placed for the purpose at the disposal of a single authority, it devolves upon this authority to watch the progress of expenditure in all the offices and keep the aggregate charges within the total appropriation. However, in the case of Public Works Department, grants placed at the disposal of Divisional Officers should be communicated to the Accountant General to enable him to conduct audit in respect of the grant placed at the disposal of Divisional Officers for different works.

20.23 As a general rule, expenditure on public works carried out under the administrative control of Public Works Department shall be classified under the following major heads:

- 2059/4059 for all office buildings
- 2216/4216 for residential buildings
- 3054/5054 for roads and bridges

Repair and maintenance of all the buildings other than residential shall be classified under the major head 2059.

The Chief Engineer, Public Works Department shall be the competent authority to execute such works. He shall also operate the funds provided under the above heads as per the administrative and financial sanctions issued by the competent authority in line with the provisions of Public Works Financial and Accounts Rules. In any of the following cases, it will not be necessary for the concerned Budget Controlling Officer to get any officer of the Public Works Department declared as a Drawing and Disbursing Officer separately for incurring expenditure under

(a) Major Budget Heads 2059, 4059, 2216, 4216, 3054 and 5054 (irrespective of any Demand Number.)

(b) Demands Number. 19, 20 and 21 (irrespective of any Major Head)

20.24 However, if the provision is available in Major Heads and Demand, other than those mentioned above, the concerned Budget Controlling Officer may get any officer of other Department, declared as Drawing and Disbursing Officer by the Finance Department separately for execution of such works.

20.25 Where the administrative control rests with the Civil or Commercial Department, original works and repair and maintenance under accounting heads of 2059/ 4059 - General services; functional heads of 4202/ 4210, etc. - Social and Economic services, or 2216/4216 for residential buildings, may be executed by those departments through their own agencies with prior intimation to the Public Works Department. This provision is

subject to the powers given to these departments for such works within the financial limits specified in the General Financial and Accounts Rules.

20.26 Works exceeding their financial powers shall, however, be carried out through the agency of Public Works Department in accordance with the rules provided in Public Works Financial and Accounts Rules and in the manner prescribed in the paragraph below.

20.27 In case of works executed by Public Works Department under paragraph 20.25, the Public Works Department shall have power to operate upon funds provided in the budget/account head of the concerned Civil/Commercial Department to the extent authorized by them. In no case shall the funds be drawn by the Drawing and Disbursing Officer of the Civil or Commercial Department and placed in Deposit account of Public Works Department.

20.28 Heads of Departments will maintain a Register of Grants and Appropriations in a prescribed format in which they will note the original grants, their distribution amongst subordinate officers, and modifications made therein from time to time. This information will be uploaded on the Integrated Financial Management System.

20.29 The Finance Department will similarly maintain a Register of Grants by Units of Appropriation in a prescribed format in which all re-appropriations, surrenders, supplementary grants/appropriations, etc. sanctioned during the course of the year will be noted. This information will also be uploaded on Integrated Financial Management System. In the physical register, separate pages should be allotted for each grant/appropriation which is controlled by the Finance Department.

# Chapter 21 Control of Expenditure

21.1 At all levels of government, an attempt should be made to ensure that expenditure incurred is:

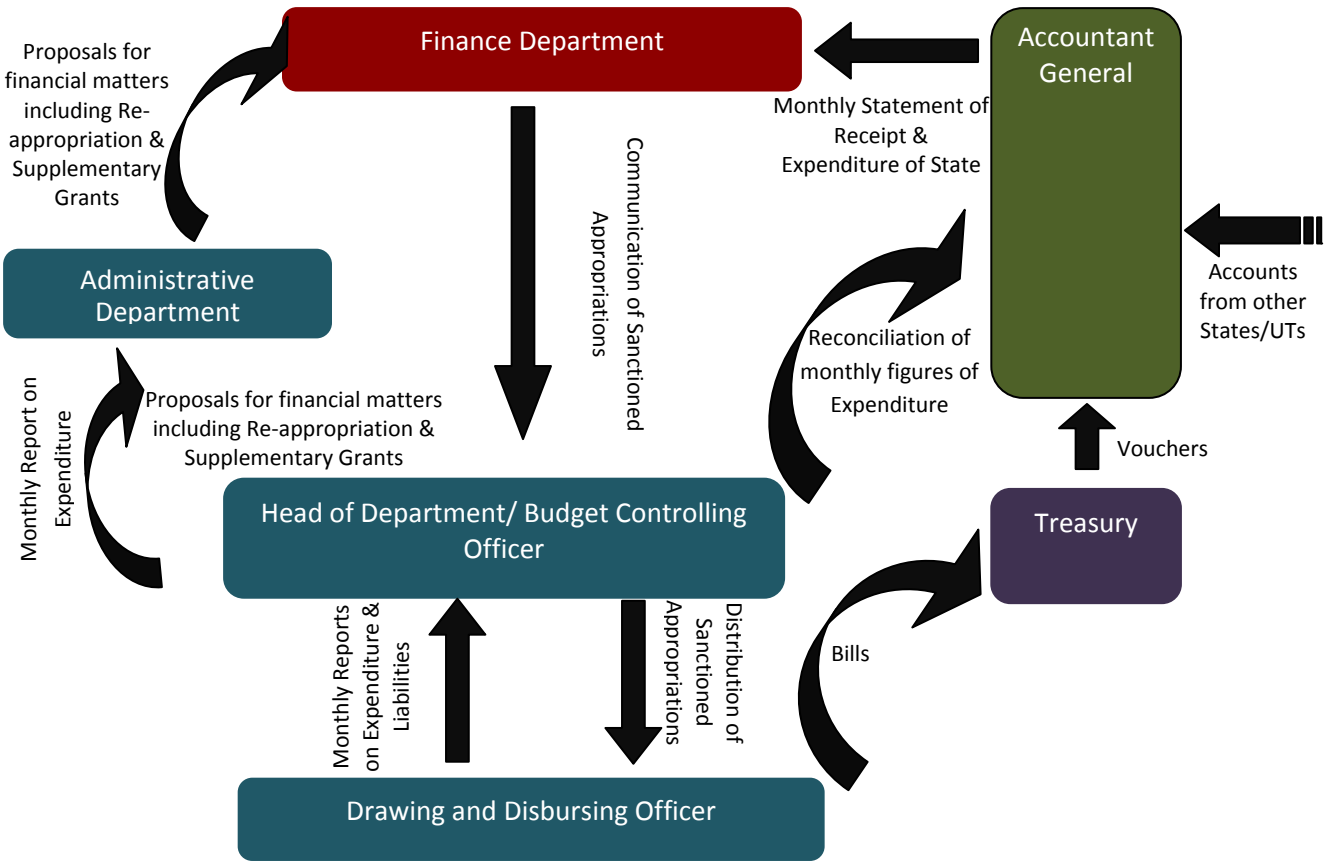
- Properly accounted for and recorded
- Used for the purpose it was sanctioned for
- Utilized in a way that ensures 'value for money'

Essential requirements for achieving these outcomes are strong internal expenditure control systems within the government setup that are cost effective, well understood and complied with.

21.2 The main stakeholders involved in monitoring the progress of expenditure and keeping it within sanctioned limits are – Finance Department, Administrative Department, Heads of Departments or the Budget Controlling Officers, Drawing and Disbursing Officers and the Accountant General. Procedures and instructions to be followed by all departments for ensuring effective and efficient control over expenditure have been listed in this Chapter.

21.3 A diagrammatic representation of flow of information between the different stakeholders as a part of the internal control system of the State has been shown below;

**Figure 12: Flow of Information in the State's internal expenditure control system**



21.4 ***Finance Department:*** Under the rules made by the Governor under Article 166 (2) and (3) of the Constitution, Finance Department is entrusted with the overall responsibility of managing the finances of the State Government.

21.5 ***Administrative Departments:*** Functions of the Administrative Departments in respect of the control of expenditure are supervisory. They will either on the report of any Head of Department subordinate to them or at the instance of the Finance Department or the Accountant General or on their own initiative, take such action as may be warranted in the general interest of economy and State's finances to:

- Check extravagance and unproductive expenditure,
- Obviate excesses over allotments and restrict expenditure, and
- Prevent the recurrence of any irregularity or impropriety of expenditure.

21.6 With respect to heads of account directly controlled by Administrative Departments, statement showing monthly progress of expenditure should be prepared and sent to Finance Department. Figures of actual expenditure shown in this statement prepared from departmental figures should be reconciled with the accounts maintained by the Accountant General. While reconciling figures of expenditure, reasonable explanations for variations in each case should be submitted by the Administrative Departments.

21.7 Administrative Departments are also required to evaluate proposals submitted by Budget Controlling Officers for either:

(a) Re-distribution/ re-appropriation of allotments at the disposal of the officers beyond their powers; or

(b) Appropriation of funds to supplement allotments which have proved or are likely to prove insufficient

If proposals for the above are found to be unjustified and/or invalid, the Administrative Departments shall reject the proposals and ensure that no excess expenditure is incurred under the concerned accounting heads.

If the proposals submitted are found valid and justified:

- In case of (a), Administrative Departments should approve such proposals if it is within their powers to do so; and if not, then they should forward these proposals to Finance Department for approval and sanction.
- In case of (b), Administrative Department should direct the concerned Budget Controlling Officer to identify accounting heads under which savings can be affected. If sufficient savings exist, the Administrative Department should sanction re-appropriations and/or re-distributions, as may be applicable, if within their powers; or else shall forward such proposals to the Finance Department.

If savings cannot be identified or are insufficient, the Administrative Departments shall request the Finance Department for additional funds.

21.8 ***Heads of Departments/ Budget Controlling Officers:*** Heads of Departments are responsible for controlling expenditure from grants or charged appropriations placed at their disposal and shall exercise control through Budget Controlling Officers, if any, and Drawing and Disbursing Officers subordinate to them. Duties of Budget Controlling Officers with respect to control of expenditure are to:

(a) Ensure that grants placed at their disposal are expended only on objects for which those have been provided for while at the same time ensuring that standards of financial propriety are maintained

(b) Move the competent authority, at a right time, to provide additional funds either by re-appropriation or through supplementary provision, when an excess over total grants placed at their disposal is unavoidable or expenditure on some new service has to be incurred

(c) Ensure timely surrender of appropriations or portions thereof which are not likely to be required during the year

(d) Ensure observance of all financial rules and regulations by subordinates

(e) Ascertain whether the amount has actually been credited to the account of the State Government before incurring expenditure on items to be financed by financial institutions or Government of India partly or fully, if the terms and conditions specify receipts/credit of money in advance

21.9 *Maintenance of Registers*: Budget Controlling Officers should keep themselves updated with progress of expenditure under different units of appropriation of the grants under their disposal. They should maintain registers in prescribed form with records of all commitments made and liabilities incurred, including those of the previous years.

21.9.1 Additionally, Budget Controlling Officers are required to maintain registers in physical form in which statements of monthly expenditure and liabilities, received from Drawing and Disbursing Officers, are consolidated with their own monthly records of expenditure and liabilities. Entries in these registers should be made when all Drawing and Disbursing Officers' returns for a particular month have been received and have been carefully examined to ensure that:

(a) Accounts have been correctly and appropriately classified

(b) Progressive expenditure has been properly noted and available balances correctly calculated

(c) New liabilities, if any, have been incurred under proper authority

(d) Expenditure and liabilities incurred so far are within the appropriation sanctioned

(e) Statements have been signed and verified by Drawing and Disbursing Officers themselves

21.9.2 In order to monitor receipt of monthly statements from Drawing and Disbursing officers, Budget Controlling Officers should maintain records with respective codes for Drawing and Disbursing Officer. Budget Controlling Officers should ensure that records are updated on a monthly basis.

21.10 To enable Administrative Departments to review the monthly progress of expenditure, Budget Controlling Officers should send them a copy of the statement by the 15th of the month following the month to which the expenditure relates.

21.11 *Occasional Expenditure:* Budget Controlling Officers should pay special attention to important but occasional items of expenditure (e.g., grants and contributions, purchase of uniforms, arms & ammunition for the police force, drugs and medicines, material and supply, etc.). They have the flexibility to choose a suitable mechanism for monitoring and controlling such expenditure. In some cases, they may opt to keep the entire grant under their control and instruct the Drawing and Disbursing Officers to apply for allotments when incurring of expenditure is required. Alternatively, they may distribute allotments and merely ask the Drawing and Disbursing Officers to report expenditure, as soon as they incur it.

21.12 *Submission of Statements to Accountant General:* Every month, Budget Controlling Officers should send the Accountant General a statement showing totals of departmental expenditure and liabilities under each unit of appropriation. These statements should necessarily contain the following details:

1. Budget provision sanctioned should be shown in red ink at the top of the statement
2. Expenditure during the month just concluded
3. Expenditure up to the end of the preceding month
4. Total expenditure up to date, being the total of (2) and (3)
5. Balance available

21.13 ***Drawing and Disbursing Officers*:** Responsibilities mentioned above of Budget Controlling Officers are applicable equally to Drawing and Disbursing Officers. Drawing and Disbursing Officers should ensure that they comply with all the instructions issued by Budget Controlling Officers and provide detailed information to him in a timely manner. In addition, Drawing and Disbursing Officers should ensure that conditions preliminary to incurring of expenditure are satisfied. These include ensuring that:

(a) Sanction of the competent authority exists;

(b) Funds to cover the required expenditure are available in full at their disposal; and

(c) Probability of any excess expenditure over amounts allotted is foreseen and intimation of the likely excess, along with reasonable explanations for the same, is sent to the Budget Controlling Officer in sufficient time.

21.14 Every Budget Controlling Officer, with respect to expenditure incurred by him, is in the same position as a Drawing and Disbursing Officer.

21.15 *Maintenance of registers*: Every Drawing and Disbursing Officer is required to maintain a register of expenditure under each object head of account with which he is concerned. Separate registers should be maintained for plan and non-plan expenditure. Allotments communicated by the Budget Controlling Officer at the beginning of the year should be noted in this register under each object head. Required corrections should be made in the register in case the allotment against any object head is subsequently increased or reduced by the Budget Controlling Officer. Details of each bill cashed at the treasury under the appropriate accounting nomenclature should also be entered in the register along with the number and date of each voucher on which money has been drawn.

21.16 *Procedure for presentation of bills at the Treasury***:** Bills presented to the Treasury by Drawing and Disbursing Officers should mention complete details of proposed expenditure including its proper accounting classification up to the level of object heads and should also specify if the expenditure is 'charged' or 'voted'. Separate bills should be drawn for plan and non-plan expenditure.

21.17 *Submission of Statements*: In the first week of each month, Drawing and Disbursing Officers are required to submit statements of expenditure and liability of the previous months to the Budget Controlling Officer concerned. These statements should contain numbers and dates of treasury vouchers. If there are no transactions to report for any month, a nil statement should be submitted. Additionally, these statements should specify the opening balance of the budget for the month, the expenditure incurred during the month and the balance budget remaining thereafter.

21.18 ***Accountant General (AG):*** The Accountant General furnishes monthly statements of receipts and expenditure to the Finance Department by 20th of the following month. The Finance Department may also request for any other information that it may require. The Accountant General also informs Budget Controlling Officers in case disproportionate or excessive expenditure is observed under any grant. The Accountant General also ensures that all periodical adjustments between various departments of the Government are properly and promptly recorded.

21.18.1 It should be noted that the authority administering the grant and not the Accountant General is ultimately responsible for the control of expenditure incurred against it.

21.18.2 *Reconciliation of Expenditure***:** The Accountant General renders assistance to departmental officials in reconciliation of the departmental statements of expenditure with its records (which are based on vouchers received directly from the treasuries, monthly account received from works departments and the accounts received from officers of other states

or Union Territories). Such reconciliation is done monthly and with the objective of ensuring that:

(a) Departmental accounts are sufficiently accurate to secure efficient departmental financial control; and

(b) Accuracy of accounts is maintained in the Office of the Accountant General from which the final State accounts are compiled.

21.18.3 Budget Controlling Officers and Accountant General are jointly responsible for reconciliation of accounts maintained by Budget Controlling Officers with those appearing in the books of Accountant General and for identifying and correcting misclassifications. Variations, if any, between figures of the department and the Office of the Accountant General should be communicated to Accountant General by the concerned Budget Controlling Officer along with the numbers and dates of relative vouchers through the treasury officer concerned (excluding for Public Works Department). A statement of discrepancies will be prepared in duplicate in two columns, one showing the mistakes and omissions on the part of departmental officers and the other showing those of the Office of Accountant General. One copy of the statement will be handed over to the departmental staff to correct the mistakes committed on the part of departmental officers and to intimate the compliance within a fortnight. The Budget Controlling Officer should then pass them on to the Drawing and Disbursing Officers concerned with necessary orders for correction.

21.19 **Special procedure in respect of Public Works and Forest Departments:** The procedure laid down above also applies to Public Works and Forest Departments in respect of expenditure drawn on bills presented at the Treasury.

In regard to reconciliation of expenditure incurred by Public Works Department and Forest Department on works and incorporated through the Divisional Accounts, the procedure will be as follows:

(a) The Executive Engineer concerned shall submit his monthly report in quadruplicate to the Additional Chief Engineer through Superintending Engineer, indicating the figures under various heads. While submitting this report, the Divisional Officers will particularly see that expenditure shown, in respect of the units of expenditure incorporated in the monthly accounts, agrees with the figures as shown in his monthly accounts.

(b) On receipt of monthly reports, the Additional Chief Engineer will examine them and ensure that the Divisional Officers have not exceeded the appropriation placed at their disposal. He will then compile and submit to the Chief Engineer, a report in respect of his whole circle in triplicate.

(c) After scrutiny in his capacity as Budget Controlling Officer, the Chief Engineer should consolidate the circle reports and forward the consolidated statement (in duplicate) together with the Divisional reports, etc., to the Accountant General.

(d) The consolidated statement will be checked in the office of the Accountant General and a copy of the same together with Divisional reports, etc., after making necessary corrections in it and indicating the reasons of corrections, will be returned to the Chief Engineer.

21.19.1 The Accountant General will, in addition to the checking of expenditure against grant and units of appropriation, exercise the following checks on behalf of the administration and see that:

(a) No expenditure is incurred on any major work or on committed liabilities without a specific appropriation.

(b) The expenditure on each major work is limited by the amount of specific appropriation sanctioned for it and the excess expenditure, over such appropriation unless the excess expenditure is nominal in value, should be covered at once by sanction of additional appropriation,

(c) The total expenditure on all original works of the Division does not exceed the total of the appropriation for his Division, and

(d) The expenditure on minor, petty works and special repairs as incurred in all the circles is kept within the lump sum provision placed at the disposal of the Chief Engineer.

21.19.2 It is emphasized that the above mentioned checks by the Accountant General, should not be construed as, in any way, relieving the Head of Department / Budget Controlling Officer of the responsibility of ensuring that the budget allotments placed at his disposal are not exceeded and that additional appropriation, either for an individual work or for a group of works, is obtained whenever necessary, as primarily it is the duty of the Head of Department / Budget Controlling Officer to watch the progress of expenditure against grant etc.

21.19.3 In regard to the charges which the Public Works Department/ Forest Department meets by drawing cheques on the treasury, the accounts compiled by the Office of the Accountant General are based on the initial Divisional Accounts maintained by the departmental officers themselves and any errors, misclassifications, etc., noticed by the Accountant General, are intimated to the Divisional Officers concerned every month. The monthly statements of grants, expenditure, balances and probable requirements for the rest of the year should, however, be submitted to the Heads of Departments through the usual channels and should be consolidated and examined by them as in the case of expenditure drawn from the Treasuries.

21.19.4 As discrepancies in divisional accounts are set right by direct correspondence between the Accountant General and the Divisional Officers concerned, the Head of Department does not know them until he receives the expenditure statement for the following

month, including the corrections made as a result of objections of the Accountant General. Therefore, the Accountant General will communicate important discrepancies such as those arising out of errors of classification, etc. to the Head of Department as soon as possible before the close of the year to enable him to take timely action regarding modification of his budget grants.

21.19.5 The State Government, where it considers necessary, may prescribe a Special Accounting Procedure for specific Projects of the different Engineering Departments under the public works, keeping in view the special requirements of the Project concerned. In respect of control of expenditure on those Projects, the provisions laid down in the Special Accounting Procedure shall be applicable. The State Government has so far prescribed Special Accounting Procedure for Chambal Project, Kota; Rajasthan Canal Project (now IGNP); Mahi Project, Banswara; Command Area Development (Chambal, Kota and IGNP, Bikaner); and Rajasthan Water Supply and Sewerage Management Board.

21.20 ***Conditions for appropriation out of allotments*:** Heads of Departments and subordinate authorities who are recipients of distributed allotments under particular units of appropriation have, subject to schedule of power and special orders, full powers to appropriate sums to meet sanctioned expenditure falling under these units, provided that:

(a) An allotment for 'charged' expenditure must not be appropriated to 'voted' expenditure and vice versa

(b) An allotment for 'revenue' expenditure must not be appropriated to 'capital' expenditure and vice versa

(c) An allotment must not be utilized for an item of expenditure which is not covered by sanction

21.20.1 An appropriation is operative until close of the financial year after which any unspent balance lapses and is, thus, not available for utilization in the ensuing financial year. Accounts of each financial year are, however, kept open till May of the following year, in the books of the Accountant General, so that as far as possible, all transactions of the year may be recorded. If it is not possible for any expenditure to be booked in the accounts of the year to which it relates owing to the fact that the actual incidence thereof is under dispute, it ought to be charged to the accounts of the year in which the final decision is taken.

21.21 Heads of Departments, besides controlling expenditure, are also responsible to ensure that proper recording of recovery of unspent balances and excess payments is made in the relevant account heads, as prescribed hereinafter:-

a. Regarding revenue expenditure:-

(i) In case the amount drawn during the current financial year is deposited back in the Consolidated Fund of the State in the same financial year, the amount shall be accounted for as ' minus expenditure' to the head from which it was drawn.

(ii) In case the unspent amount is deposited back after the closure of the financial year in which it was drawn, then it should be accounted for in the 'receipt head' corresponding to the expenditure head of the department. But in case there is no corresponding receipt head of the department, the amount shall be accounted for under budget head '0075-800-(01)-Other miscellaneous receipts'.

(iii) In case excess payment of salary is deposited through challan, the amount shall be deposited as minus expenditure to the head from which it was previously drawn.

b. Regarding capital expenditure:-

(i) Past years' unspent amount and excess payment on works shall be accounted for, as 'minus expenditure', in the relevant expenditure or loan head.

(ii) Amount of disinvestment and refund of share capital shall be accounted for, as 'deduct-refund', in the same head from which the amount was previously drawn (refer to Annexure 25).

21.22 **Drawal of Decretal amount:-** Where an appeal is filed against the decision of the lower court and the stay order is issued by the higher court subject to the condition of depositing decretal amount in the court; the decretal amount shall, after obtaining prior concurrence of Finance Department under Rule 266 of General Financial and Accounts Rules , be depositied in the court by drawing it from the following budget head:-

(a) 8674-Security Deposit by Government

(b) 101- Security Deposit by Government

(c) (01)-Security Deposit in Court

In these cases, the matter shall not be referred to Finance (Budget) Department for additional budget authorization (refer to Annexure 26).

21.23 **Prohibition of Depositing amount to PWD for construction work:-**

21.23.1 As per provisions contained in Rule 246 of General Financial and Accounts Rules and Rule 11(10) of Public Works Financial and Accounts Rules, deposition of amount to Public Works Department in the budget head 8443-Civil Deposits-108- Deposits of Public Works by the departments for constructions has been prohibited. For such works, the concerned Heads of Departments shall move the matter to the Finance (Budget) Department for declaring the concerned Executive Engineer of Public Works Department as Drawing and Disbursing Officer to draw the funds from the relevant budget head of the Department in which provisions have been made (refer to Annexure 27).

# Chapter 22 Revised Estimates

22.1 ***Revised Estimates (RE)*** are estimates of probable receipts or expenditure for a financial year, framed in the course of that year. These estimates are in reference to transactions already recorded and those anticipated for remainder of the year. The estimates are based on orders already issued or contemplated to be issued or any other relevant facts that become known during the course of the financial year.

22.2 Revised Estimates do not authorize any expenditure, nor do they supersede Budget Estimates as the basis for regulation of expenditure. However, Revised Estimates should be prepared with due care, as they not only enable the Government to arrive at the approximate expenditure at the end of the current year, but are also prima facie the best guide to estimates for the ensuing financial year.

22.2.1 No expenditure can be incurred on the basis of Revised Estimates unless prior approval of Finance Department for incurring expenditure to the extent of increased Revised Estimates is obtained.

22.2.2 Where the Revised Estimates are reduced in comparison to Budget Estimates, the expenditure shall be required to be restricted to the reduced extent.

22.2.3 The proposal for Supplementary Grants for the excess expenditure likely to be incurred over the Budget Estimates shall be required to be submitted at appropriate time by Budget Controlling Officers after considering probable savings. .

22.3 While preparing the revised estimates, the following factors should be taken into account by estimating officers:

- Actuals recorded so far in the current financial year
- Actuals for the same period of the previous financial year
- Orders already issued or contemplated necessitating appropriation or re-appropriation
- Any other relevant facts

22.4 Preparation of Revised Estimates thus demands a close watch on progress of revenue and expenditure under different budget heads, as compared with revenue and expenditure for the corresponding period of the past year, or previous years.

22.5 Revised Estimates can be arrived at through the following ways by:

i. Summing actuals of the first four months of the current year and actuals of the last eight months of the previous year; or

ii. Taking proportionate figures so that Revised Estimates will be three times the actuals of the first four months; or

iii. Assuming that Revised Estimates for the current year will bear the same proportion to the actuals of the first four months as the actuals of the previous year bore to those of the first four months of that year

In case of (iii), for more realistic estimates, calculations should be made on the basis of figures for the past three years rather than those of any one year.

22.6 Estimating officers should, in consultation with their Budget Controlling Officers and Financial Advisors, adopt one of the above methods in light of actual trends of revenue or expenditure observed during the previous years. Due allowance should be made for any abnormal features in those years or any substantial item of revenue or expenditure likely to be realized or incurred, as the case may be, in the remaining months of the financial year.

22.6.1 For example, Revised Estimates under major head '0029 Land Revenue' should be based on actual receipts recorded during the first four months, regularity of rainfall in the year, and the revenue likely to be collected during the remaining eight months of the year. A study of the past figures under this head may show that such revenue has a tendency to rise and fall more or less periodically. Any such cyclical tendency should be taken into consideration while preparing Revised Estimates.

22.7 Revised Estimates should separately show Voted and Charged items and should be prepared by the same authorities responsible for the preparation of original estimates. Except where otherwise specially ordered by the Finance Department, these should be prepared along with Budget Estimates for the ensuing financial year.

22.8 Estimating officers should upload these estimates on Integrated Financial Management System for review by their respective Budget Controlling Officers. Thereafter, these estimates should be forwarded to the concerned administrative departments for finalization. Administrative departments should ensure that these estimates reach the Finance Department as per deadlines specified in the budget circular. The forwarding memorandum should explain fully and clearly as to how the revised figures have been arrived at; and precise and informative explanations on every important variation in Revised Estimates as compared with Budget Estimates should invariably be given.

22.9 In the event that Revised Estimates for any head of expenditure exceed the Budget Estimates for that financial year, then the concerned Budget Controlling Officer should obtain necessary sanctions for carrying out re-appropriations. In case re-appropriations cannot be carried out or are insufficient, then a request must be submitted to the Finance Department through the concerned administrative department for supplementary grants.

22.10 ***Preliminary statements of excesses and savings***: After preparation of Revised Estimates based on actuals for first four months, a statement of anticipated excesses and savings in expenditure should also be prepared and submitted by all Budget Controlling Officers so as to reach the Finance Department as per deadlines prescribed in budget calendar. Only those items in which any excesses or savings are anticipated should be shown in the Statement. If there are no such items, a statement showing nil information should be submitted. Reasons for any anticipated excesses or savings should always be given in the remarks column.

22.11 ***Compilation of Revised Estimates by Finance Department*:** Revised Estimates to be included in the annual budget and presented to the Legislative Assembly should be prepared by the Finance Department with the help of:

(a) Records of actual revenue collected and expenditure incurred for the purpose

(b) Preliminary statements of anticipated excesses and savings in expenditure submitted by officers

(c) Revised estimates under different heads furnished by the departments concerned

22.12 It has been observed that any excess demand requisitioned or increase proposed through revised estimates, is interpreted by departments as permission to incur additional expenditure without the formal concurrence of the Finance Department. However, provision for additional expenditure or inclusion of any additional expenditure in revised estimates, neither reduces the necessity of the proviso for additional funds through reappropriation or supplementary grants, nor permits departments suo moto to incur the additional expenditure. Therefore, Budget Controlling Officers are required to obtain prior concurrence of the Finance Department for incurring any expenditure with reference to Revised Estimates, in case these exceed Budget Estimates.

# Chapter 23 Re-appropriations, Surrender of Savings and Excess Grants

23.1 ***Re-appropriations:*** The Appropriation Act passed by the Legislative Assembly and approved by the Governor sets the limits to the grant available for expenditure. Every Budget Controlling Officer is expected to ensure that not only the total expenditure is kept within the total grant or appropriation placed at his disposal but also that expenditure under each unit of appropriation is kept within the amount originally provided under it. Unavoidable and unforeseen circumstances may, however, sometimes make it necessary to incur expenditure under a unit of appropriation in excess of the amounts originally estimated under it. It may also be the case that expenditure under certain heads may not have to be incurred to the extent originally estimated resulting in savings. Subject to certain restrictions and limitations mentioned hereafter, savings available under certain heads can be re-appropriated to meet requirements for additional funds under other heads within the same grant or the appropriation concerned. This is termed as re-appropriation of expenditure.

23.2 **Re-Distribution:** Transfer of allotments across different subordinate Drawing and Disbursing Officers' allotment within the same unit of appropriation will be deemed as re-distributions and not re-appropriations. Re-distributions can be made by Budget Controlling Officers subject to restrictions and limitations imposed by the Government.

23.3 Re-appropriations are permissible only when it is known or anticipated that appropriation for the unit from which funds are diverted will not be utilized in full or that savings can definitely be affected in it. It is both objectionable and irregular to sanction re-appropriation from a unit under which no savings are anticipated at the time of sanction with the expectation of restoring the original allotment under that unit later in the year by transferring savings that may then become available from other units.

23.4 Re-appropriations are not permissible:

i. From one grant to another
ii. Within a grant:
    (a) From revenue account to capital account or vice versa
    (b) From a voted allotment to a charged allotment or vice versa
    (c) To provide for expenditure on new service, whether voted or charged until such expenditure has been authorized by an Appropriation Act
    (d) Without the sanction of the Legislative Assembly, in such manner as to restore or to increase, the expenditure on items, the provision for which has been specifically omitted or reduced by a vote of Legislative Assembly
iii. After close of the financial year

iv. To a head of expenditure that does not exist prior to the request for re-appropriation or to a head of expenditure that has not been allocated any funds as per Budget Estimates. Any head of expenditure to which a re-appropriation is requested should necessarily have at least a token amount allocated under it

23.5 Subject to the above restrictions, the Finance Department has been delegated full powers to sanction re-appropriations from one major, minor or sub head to another within the same grant under the Appropriation Act.

23.6 The following require specific prior sanction from the Finance Department:

1. Re-appropriation to meet any expenditure which is likely to involve further outlay in a future financial year
2. Re-appropriation to increase the provision for temporary staff
3. Re-appropriations using the savings from the provisions made for new items of expenditure/ specific non-recurring items/ activities
4. For Central Sector Schemes, Centrally Sponsored Schemes and Externally Aided Projects, re-appropriations are also subject to the following conditions:
   i. No alteration in the sharing ratios of expenditure between the Centre and the State
   ii. No violation of the norms specifying the proportion of expenditure to be incurred on different items of the concerned scheme prescribed by the Government of India
5. Re-appropriation from or to the following object heads: Secret Service Expenses, Salaries (Plan and CSS) and Wages; TA (Plan); Medical expenses (Plan); Office Expenses (Plan); Purchase and maintenance of Vehicles(Plan); Hiring of Vehicles.
6. In case of object heads for which the State Government has specified ceilings/ norms, re-appropriation for expenditure over and above these ceilings/ norms
7. Re-appropriations to augment provisions under heads which have a token provision
8. From plan/ Centrally Sponsored Schemes to non plan heads of expenditure under both revenue and capital accounts

23.7 ***Authorities for sanctioning re-appropriations:*** Subject to the rules and restrictions specified in paragraphs 23.4 and 23.6 the subsequent paragraphs detail the powers of different authorities for sanctioning re-appropriations.

23.8 **Budget Controlling Officers**

23.8.1 For Civil/ Commercial Departments

(i) Non-Plan: The Budget Controlling Officer can sanction re-appropriation from one sub head to another within the same minor head under their control. This may,

however, be subject to the condition that the re-appropriations are done for the same object head, e.g.

| From | To |
|---|---|
| 2401 Crop Husbandry | 2401 Crop Husbandry |
| 119 – Horticulture and Vegetable Crops | 119 – Horticulture and Vegetable Crops |
| (01) Direction and Administration | (02) Horticultural Development |
| 01 Salaries | 01 Salaries |

(ii) Plan & CSS: The Budget Controlling Officer can sanction re-appropriations from one minor head to another minor head or within the same minor head from one minor sub-head to another minor sub-head within the same grant, provided that the Budget Controlling Officer is the same for both the minor heads/minor sub heads concerned.

23.8.2 For Works Departments:

i. For Works expenditure

The Budget Controlling Officers of the Public Works (B&R), Water Resources and Public Health Engineering Department will continue to sanction re-appropriation in accordance with the powers delegated to them in the Schedule of Powers.

ii. For Other expenditure

In case of heads of accounts relating to those other than works, provisions of paragraph 23.8.1 shall be applicable.

23.8.3 Re-appropriations by the Budget Controlling Officers shall necessarily be carried out only with the concurrence of the Financial Advisors posted in the departments concerned.

23.8.4 Budget Controlling Officers shall ensure that there are no pending liabilities in the Budget Head from which the Re-appropriation is being proposed.

23.8.5 The powers shall, however, be exercised only by the Finance Department if the amount of re-appropriation exceeds 25% of the original grant.

23.9 **Administrative Departments**

23.9.1 Plan / CSS: If there are more than one Budget Controlling Officer for two different minor heads or minor sub-heads where such re-appropriation is proposed and if they are under the same Administrative Department, the Secretary concerned can sanction such re-appropriation, provided that the Budget Controlling Officers of such minor heads/minor sub-heads are under his administrative control.

23.9.2 Administrative department shall ensure that there are no pending liabilities in the Budget Head from which the re-appropriation is being proposed.

23.9.3 However, if re-appropriations are across heads of expenditure under the control of more than one Administrative Department, then such re-appropriations can be carried out only by the Finance Department.

23.9.4 The powers shall, however, be exercised only by the Finance Department if the amount of re-appropriation exceeds 25% of the original grant.

23.10 Re-appropriation of funds from one head to another, in exercise of the powers delegated to Administrative Departments and Budget Controlling Officers, should be conveyed to the Accountant General with a copy to the Finance Department and the authority initiating the re-appropriation proposed. Budget Controlling Officers should also forward copies of sanctions accorded by them to the Administrative Department concerned.

23.10.1 All re-appropriation statements should contain a certificate to the effect that the amounts in question are not being re-appropriated to meet a new item expenditure/ new service not provided for in the budget estimates of the year.

23.10.2 Separate statements of re-appropriations should be prepared for charged and voted expenditure under each grant.

23.10.3 Proposals for re-appropriations, where applicable, should be made to the Finance Department in the prescribed format as given in Annexure 13. It should be accompanied by an explanatory note describing the necessity for transfer and reasons for anticipating savings under the unit of appropriation from which the re-appropriation of funds is proposed.

23.11 ***Surrender of Savings:*** By the second half of the financial year, it becomes essential for the Finance Department to know as to what extent the sanctioned budget grants (voted and charged) would suffice to meet expected expenditure. This is because:

i. When there is unanticipated excess expenditure under any major head it must be met, where legally permissible, by re-appropriations of savings from elsewhere within the grant. Where this is not possible, supplementary estimates have to be presented to the Legislative Assembly for expenditure in excess of ascertained savings.

ii. Such information on sufficiency of budget grants is necessary for preparation of Revised Estimates of expenditure.

23.12 In order to enable the Finance Department to collate such information, ***statements of excesses and savings in expenditure*** are required to be submitted by all Budget Controlling Officers to the Finance Department twice during a financial year as per dates specified by the Finance Department. The first, i.e., the preliminary statement of excesses and savings should be prepared in accordance with the procedure laid down in paragraph 22.10. The procedure for preparing the second and final statement of excesses and savings has been explained hereafter.

23.13 Drawing and Disbursing officers may find during the course of year that expenditure under some minor heads, sub-heads or object heads is likely to be less than the provisions made in the budget. Possible reasons for such savings could be:

i. Actual postponement of expenditure

ii. Savings due to economy in expenditure at the instance of government orders

iii. Normal savings attributed to either over-estimation or to the other administrative factors

23.14 As per rules, these savings should in no circumstances be re-appropriated to meet expenditure on a new service without approval of competent authority. Savings anticipated by a Drawing and Disbursing Officer should be reported, not later than 15th December, to the concerned Budget Controlling Officer who should proceed to deal with the savings as follows:

i. Firstly, the Budget Controlling Officer should examine allotments given to other Drawing and Disbursing Officers under the same object head and transfer to the Drawing and Disbursing Officer who requires an additional allotment of such sums as can be permanently or temporarily spared. Such a process is termed as 'redistribution', which the Budget Controlling Officer can ordinarily effect without approval from any other authority.

ii. In case the Budget Controlling Officer finds that such redistribution is not possible, he should examine allotments against other object heads within the same group head, with the objective of discovering probable excesses. Where such reappropriation is possible, the Budget Controlling Officer should carry it out provided he has been vested with the necessary powers of re-appropriation. Otherwise, he should obtain the sanction of the competent authority.

23.15 In cases where after examination of the savings and excesses in the manner described above, the Budget Controlling Officer reasonably anticipates savings to accrue in the grant administered by him, he should proceed as follows:

23.15.1 Where the Budget Controlling Officer is other than a Secretary to Government, the statement of excesses and savings should be submitted through the concerned Administrative Department which will forward it so as to reach the Finance Department not later than the dates specified by the Finance Department.

23.15.2 Where the Budget Controlling Officer is a Secretary to Government, the statement should be submitted to the Finance Department by the dates specified by the Finance Department.

23.15.3 This statement should show separately:

- All excesses for which it has been decided, till then, to present Supplementary Estimates to the Legislative assembly, and
- All anticipated savings not required by the Budget Controlling Officer for re-appropriation

23.15.4 If there are no items in which any excesses or savings are anticipated, a nil statement shall be submitted.

23.15.5 It is essential that the statement should be prepared with the utmost care, as inaccurate statements of excesses and savings not merely cause inconvenience to the Finance Department but may lead to excess expenditure, for which concerned Budget Controlling Officer will be held responsible.

23.15.6 The reasons for anticipating excesses or savings should be clearly explained

23.16 Grants that cannot be properly utilized should be surrendered. The existence of likely savings should not be seized as an opportunity for introducing new items of expenditure which in other circumstances would not have been introduced or would have been postponed to the next financial year.

23.17 On receipt of the statements of savings proposed to be surrendered, Finance Department will issue orders withdrawing the surrendered provision. This will reduce allotments at the disposal of the Budget Controlling Officers by the surrendered amounts. A copy of the orders of Finance Department accepting the surrender should be forwarded to the Accountant General and the Heads of Departments concerned. The Heads of Departments/ Budget Controlling Officers will forward a copy of order of withdrawal to the subordinate officers for information on the reduction in their respective allotments.

23.18 If the necessity arises for re-appropriation from any surrendered amount which has been formally withdrawn by the Finance Department, then such re-appropriation should be affected by Finance Department by canceling or modifying, as the case may be, the original order of acceptance of surrender.

23.19 Savings ascertained after the dispatch of the statements should be separately reported to the concerned Administrative Department for communication to the Finance Department, but the Finance Department is not likely to be able to accept any surrenders reported to it after expiry of date specified by the Finance Department.

23.20 ***Excess Grants:*** In certain cases, after close of a financial year, appropriation accounts may reveal that expenditure under a grant was incurred in excess of the sanctioned appropriation under that specific grant. In such cases, based on recommendations of the Public Accounts Committee, this excess expenditure shall be regularized by presenting it to the Legislative Assembly as required under Articles 205 (1) (b) of the Constitution in the form of Excess Grants.

23.21 The same principles and procedures apply to excess charged expenditure incurred within a grant or under separate charged appropriations, the only difference being that excess charged expenditure does not require vote of the Legislative Assembly.

# Chapter 24 Supplementary Estimates

24.1 Expenditure shall neither be incurred in excess of the sanctioned allotment for any purpose nor on the items for which no provision has been made in the budget. This principle is important and the Finance Department is expected not to condone any infringement thereof under any circumstances.

24.2 If, however, during the course of a financial year:

(a) The amount provided for any purpose is found to be inadequate; or

(b) A need arises for an expenditure during the course of the year on some object or service for which no provision has been made; or

(c) It is found necessary to provide funds for an item under a head, different from that head under which money has already been provided within same demand

The requisite funds can be obtained in one of the following two ways:

(a) Re-appropriation by competent authority (*vide Chapter 23*), or

(b) Supplementary grants sanctioned by the Legislative Assembly.

24.3 In case of expenditure falling under clause 24.2 (b), if funds are available by re-appropriation from savings within the grant, a fresh vote of the Legislative Assembly is still necessary owing to its being a new service not contemplated in the budget. Approval of the Legislative Assembly for such expenditure will be taken by means of a token demand, which is moved for a nominal sum of `1000 only. In case expenditure cannot be met through re-appropriation from savings within the grant, Article 267 (2) of the Constitution empowers the Governor to make advances to meet unforeseen expenditure, out of the Contingency Fund of the State (*vide Chapter 5*). Recoupment of the Contingency Fund should be made by presenting supplementary estimates to the Legislative Assembly at the appropriate time during the year. If the Contingency Fund is so exhausted that its recoupment becomes immediately imperative, a supplementary demand may be made in the earlier part of the year. Provisions and rules for regulating all matters connected with or ancillary to the custody of, payment of money into, and withdrawal of money from the Contingency Fund will be as per the Rajasthan Contingency Fund Act, 1956 and Rajasthan Contingency Fund Rules, 1956.

24.4 Supplementary grants are, thus, funds required in addition to the total grants or appropriations authorized by the Legislative Assembly for expenditure in a financial year. Approval for such supplementary grants has to be obtained in the manner prescribed in Article 205 (1) (a) of the Constitution, passing through the same stages of legislative procedure as the original budget.

24.5 If supplementary estimates are for an increased provision against a previously sanctioned object of expenditure, the authority concerned should show:

(a) That need for increased provision could not be foreseen at the time when the original departmental estimate was framed; and

(b) That in absence of such provision, injustice would be caused to some person not at fault or serious inconvenience or serious loss or damage would be caused to public service.

A supplementary estimate for increased provision should not be presented to the Legislative Assembly unless condition (b) is fulfilled. Supplementary estimates where condition (a) is not fulfilled shall be considered as a financial irregularity, on the part of the concerned Budget Controlling Officer.

24.6 If a supplementary estimate is required for expenditure on a new service not previously contemplated in the budget, the authority concerned must show either:

(a) That the expenditure has been newly imposed by statute, or by order of court of law or other competent authority; or

(b) That urgent necessity has arisen for the proposed expenditure, the postponement of which would (i) involve extra expenditure ultimately, (ii) be administratively impossible, and (iii) not yield expected desired gains.

Finance Department must necessarily agree to presentation of supplementary estimates in case of (a) while in case of (b) its presentation will depend on the urgency of the proposed expenditure.

24.7 Proposals prepared by Budget Controlling Officers for supplementary grants should clearly specify whether conditions as prescribed in paragraphs 24.5 and 24.6, as may be relevant, are fulfilled. In case of applicability of clause (b) of paragraph 24.6, Budget Controlling Officers should explain the necessity and the urgency of the proposed expenditure and also why it is not administratively possible to postpone it.

24.8 In case supplementary grants requested are for a new scheme/project under the current Five Year Plan/ Annual Plan, then prior approval of the scheme / project from the Planning Department will also be required.

24.9 The primary responsibility of scrutinizing requests, preparing and justifying proposals for supplementary grants rests on Budget Controlling Officers. Since free resort to proposing of supplementary estimates indicates bad estimation or imprudent administration as well as impairs the proper management of the State finances, supplementary grants should be requested only in exceptional circumstances. All such requests by Drawing and Disbursing Officers should, therefore, be closely scrutinized by Budget Controlling Officers, irrespective of the amount involved.

24.10 Proposals for supplementary grants or appropriations should be submitted by the Budget Controlling Officer to the concerned administrative department and not to the Finance Department directly. Administrative departments should examine the proposals very carefully and only those, which are considered to be fully justified, are to be recommended to the Finance Department.

24.11 All proposals submitted by administrative departments to the Finance Department for supplementary grants should be accompanied by self-contained memoranda. It should clearly indicate the accounting classification up to the level of object heads under which additional grants and appropriations are required. If any proposal involves incurring of additional expenditure in the future years as well, it should also be clearly mentioned and estimates for the same should also be presented.

24.12 All proposals for supplementary grants or appropriations (format given in Annexure 14) must be submitted to the Finance Department within the time period specified in the Circular issued in this regard after which Finance Department may not be in a position to entertain any proposals.

24.13 Also, it is important that such proposals for supplementary estimates should be submitted to the Finance Department before expenditure is actually incurred.

24.14 The estimating officer shall also upload all proposals of supplementary demand on Integrated Financial Management System and will forward the same to the Budget Controlling Officer. The Budget Controlling Officer, in turn, after scrutiny at his own level, shall forward them to the Administrative Department for onward submission to the Finance Department. The Finance Department after according its concurrence will include the proposals in the estimates of supplementary demand

24.15 After supplementary estimates have been passed by the Legislative Assembly and the Appropriation Act authenticating the supplementary schedule of expenditure has been assented to by the Governor, Finance Department shall communicate to the Budget Controlling Officers concerned as well as the Accountant General, the amounts included under the various grants and the distribution of these amounts over different units of appropriation.

# Chapter 25 State's Ways and Means Position

25.1 Finance Department shall ensure that adequate funds are at all times available in the state account with the Reserve Bank of India, so that all authorized demands can be met. Finance Department should also ensure that the prescribed minimum balance of the State Government is maintained with the Reserve Bank of India.

25.2 In order to be able to do the above, it becomes essential for Finance Department to watch the ways and means position of the State carefully and constantly. This in turn requires inflow of receipts and outflow of payments to be regulated as far as possible, empowering Finance Department with the ability to forecast, with reasonable accuracy, when and in which department particular receipts would be realized or payments would be made.

25.3 Receipts and payments required to be monitored by the Finance Department not only include revenue and expenditure but also transactions for which the Government acts as a Banker, Remitter, Borrower or Lender, such as deposits of all kinds, loans, receipts, disbursements, advances, remittances, etc.

25.4 To enable the Finance Department in preparation of forecasts for the likely cash balance position of the State, all controlling authorities will furnish by 10th of April each year a statement in the prescribed format[15] showing the anticipated month wise flow of revenue/expenditure. Moreover, Finance Department should be immediately informed in case Budget Controlling Officers anticipate large payments or significant shortfall in receipts which are likely to have a substantial impact on the State's ways and means position. If Budget Controlling Officers are aware of the month in which an event likely to cause such an impact is to take place, they will provide information of the same to Finance Department by 25th day of the preceding month in the prescribed format[16]. Examples of events that may cause a sudden rise in expenditure are: elections, famine, strikes, agitations, etc.

25.5 Centrally Sponsored Schemes, Central Sector Schemes, Additional Central Assistance Schemes and Externally Aided Projects are avenues through which a large number of high value cash transactions take place between the State and Central Government. As such, these have a significant bearing on the ways and means position of the State.

25.6 With respect to Centrally Sponsored Schemes, Central Sector Schemes and Additional Central Assistance Schemes, concerned Budget Controlling Officers should:

i. Submit, as per dates specified, to the Finance Department every year, a statement showing the month wise anticipated flow of funds from the Government of India, in the prescribed format[17]

[15] Form given in Annexure 15
[16] Form given in Annexure 15
[17] Form given in Annexure 15

ii. Intimate any variation in the above to the Finance Department immediately. The above information shall be submitted in the prescribed format[18] to Finance Department

iii. Ensure that the utilization certificates and prescribed expenditure statements and progress reports are sent in time to the concerned authorities in the Government of India, so that issue of financial sanctions for releasing funds are not delayed and flow of funds is maintained as projected

iv. Ensure that the expenditure in no case exceeds the limit of amount sanctioned by the Government of India for a particular scheme, i.e., the expenditure should be kept within the ceiling of the amount received from the Government of India

v. Ensure that funds received from the Government of India under CSS are not kept unutilized at the levels of Budget Controlling Officers and Drawing and Disbursing Officers. Revalidation of the sanctions for funds that cannot be utilized in the same year should be obtained from Government of India before incurring further expenditure

vi. Ensure that time limit, if any, and other terms and conditions for the execution of the concerned scheme are not violated

25.7 With a view to monitoring central assistance, every Budget Controlling Officer shall furnish the details of scheme wise expenditure for every quarter to the concerned Ministry of Government of India and Finance (W&M Division) Department as per dates specified in the prescribed format[19]. For the 4th quarter, only anticipated expenditure is to be furnished. Details of quarterly expenditure should include the following points:

a) Statement for the quarter ending 30th September should contain information for the quarter ending June and likewise statement for the quarter ending 31st December should contain information for the quarter ending September

b) For Non-Plan schemes which are assisted by Government of India under account head '1601' and '6004', statement should be sent separately

c) The details of actual expenditure incurred on Centrally Sponsored Schemes, duly reconciled with Principal Accountant General should also be furnished to the Finance (W&M Division) Department and the concerned Ministry of Government of India by the 30th September of the next financial year in prescribed format[20]

25.7.1 Each Controlling Authority shall maintain a register for Centrally Sponsored/ Central Sector Schemes/ Non-Plan Schemes (assisted by Government of India) in prescribed format[21].

[18] Form given in Annexure 15
[19] Form given in Annexure 15
[20] Form given in Annexure 15
[21] Form given in Annexure 15

25.8 For Externally Aided Projects, Budget Controlling Officers should send information, in prescribed format[22] to the Finance (W&M Division) Department by 15th of every month on expected receipts in the following month against reimbursement claims sent so far.

25.9 For monitoring receipt of claims under Externally Aided Projects and Centrally Sponsored and Central Sector Schemes, the following procedure shall be followed:

25.9.1 Each Head of the Department or Secretary of the Administrative Department should appoint a nodal officer enjoining upon him to lodge claims, pursue issue of financial sanctions with the concerned Administrative Ministry.

25.9.2 Monthly Progress Reports (MPRs) in respect of Centrally Sponsored Schemes and Externally Aided Projects in prescribed formats[23] should be sent to the Finance (W&M Division) Department.

25.10 On receipt of the monthly progress report, Ways and Means Division of the Finance Department will reconcile the issue of inter-Government adjustment advices with financial sanctions and monitor further progress by following it up with the concerned nodal officer to expedite the issue of inter-Government adjustment advices against the financial sanctions already issued.

25.11 In order to ensure that amounts of inter-Government adjustment advices have been credited to the State Account by the Reserve Bank of India, Finance (W&M Division) Department will also monitor the issue of clearance memo against individual inter-Government adjustment advice and submit monthly report to the Finance Secretary as per dates specified and simultaneously take up the matter with the Reserve Bank of India for missing credits.

25.12 Review of progress at higher levels:

i. Monthly review by Finance Department and Planning Department: The progress of receipts of funds under the Centrally Sponsored Schemes and Externally Aided Projects shall be reviewed jointly by the Finance Department and the Planning Department every month. If there are any shortfalls and delays, they will suggest action to be taken by the concerned departments.

ii. Quarterly review: The progress of the Schemes and projects under Centrally Sponsored Schemes and Externally Aided Projects may be reviewed quarterly in the Finance Department. Along with the progress of execution of the schemes and expenditure incurred during the relevant quarter, the flow of funds against sanctions or filing of reimbursement claims and receipt of claimed amounts shall be reviewed in detail.

[22] Form given in Annexure 15
[23] Form given in Annexure 15

# Chapter 26 Review of Revenue and Receipts

26.1 Review of revenue is an important task in the overall budgeting process. Proper estimates of revenue and receipts allow:
(a) Efficient resource allocation
(b) Proper cash management

26.2 Unless revenue flows steadily, it would be impossible to finance expenditure of the Government. Therefore, Heads of Departments and Budget Controlling Officers of the revenue earning departments shall pay special attention to the collection of the revenue demands in time.

26.3 The two important parameters for monitoring progress of revenue are:
(a) Realisation of target
(b) Steady flow of revenue

26.4 With a view to ensuring that targets are not only realized but exceeded so as to provide resources for developmental activities, special attention should be paid by the revenue earning departments on:
(a) Realisation of current demand
(b) Recovery of arrears
(c) Speedy settlement of court cases
(d) Adoption of effective anti evasion measures

26.5 Finance Department is required to advise departments responsible for the collection of revenue regarding the progress of collection and the methods of collection to be employed. Detailed rules on the subject are contained in the General Financial and Accounts Rules and manuals of the concerned departments.

26.6 It is the duty of the Heads of Offices/ Drawing and Disbursing Officers to see that all receipts due are claimed, realized and paid into the treasury.

26.7 ***Duties of Budget Controlling Officers***: For review of revenue and receipts, the Budget Controlling Officers should collect and compile records of all such receipts in specified formats.

26.7.1 Ensuring accuracy in recording of Receipts: The following instructions shall be followed:

- It is essential that accounts prepared by Budget Controlling Officers are compiled independently without taking any inputs from the records of the Treasury. Treasury officials, on the other hand, are required to verify the returns prepared by the Drawing and Disbursing Officers at the end of the month
- Amounts collected should be deposited into the treasury without delay. In order to minimize discrepancies between the treasury figures and departmental figures, challans used for depositing money in the Treasury should bear complete account classification and correct details of the amount being deposited
- Revenue collections by departments should not on any account be utilized for meeting any expenditure, except where utilization of departmental receipts for departmental expenditure has been specifically permitted by the Government

- Errors in classification of revenue receipts detected by departmental officers will require correction in the accounts at the level of the Accountant General through the Treasury Officers concerned

26.7.2 In order to carry out this duty, Budget Controlling Officers should obtain monthly accounts and returns in prescribed formats from their subordinate officers. They should then compare amounts claimed to be credited to the Treasury by these officials with statements of treasury credits prepared by the Accountant General to check if the amounts reported as collected have been duly credited to the Government account.

26.7.3 If incorrect entries are identified by Budget Controlling Officers, these should be communicated without delay to the Accountant General through the concerned treasury to ensure that necessary corrections are made. Where departmental registers of monthly accounts and receipts are not required to be maintained as per departmental rules, the heads of offices must make their own arrangement within the offices to ensure correct and complete reporting of all receipts deposited.

26.7.4 A certificate of reconciliation of receipt figures with Treasury and Accountant General should be submitted to the Finance Department quarterly.

26.8 Heads of Departments of revenue earning departments along with Budget Controlling Officers should obtain statements showing estimated current demand, arrears of previous years, and estimated collections month by month against current demands from their subordinates entrusted with the responsibility of assessing and collecting revenues.

26.9 The State Government provides incentives to revenue earning departments to mobilize additional revenue over and above their base level revenue targets. These base level revenue targets as well as all related rules and procedures including those for utilization of the incentives allowed are decided by the Finance Department. Before being sent to the Finance Department, proposals for utilization of the incentive amounts shall bear the approval of the concerned Minister in-charge. Broad guidelines for this incentive scheme have been given in Annexure 16.

26.10 ***Submission of progress reports to Finance Department***: A monthly statement prepared in the format specified by the Finance Department should be submitted by the Budget Controlling Officer to the Administrative Department and Finance Department. The Budget Controlling Officer should also submit a month wise comparative statement between actual receipts and estimates of receipts as submitted in the ways and means statement (explained in Chapter 25) each month with details of current and previous months from the beginning of the financial year. For items with significant difference (more than 20%), an explanation should be provided. Where actual collections fall short of these estimates, steps necessary to speed up collections should be adopted.

26.11 **Accountant General.** The Accountant General is also entrusted with the responsibility of keeping track of departmental revenue receipts and is required to immediately report to the Finance Department in case any abnormal fall or rise in figures is observed.

# Chapter 27 Off Budget Funds

27.1 ***Off Budget Funds*** refer to funds released by Government of India to programme implementing agencies of State Government and are not routed through the Consolidated Fund of the State. This chapter focuses on recording and monitoring of expenditure incurred from such funds.

27.2 Off budget funds received directly by the programme implementing agencies of State Government are usually in the form of Central Assistance under various Centrally Sponsored/ Central Sector Schemes.

27.3 It should be noted that before an off budget scheme is initiated in the State, the concerned department/ programme implementing agency must seek approval of the Finance Department. The request for approval shall be sent through Administrative Department to the Finance Department and shall list clearly all terms and conditions of the programme/ scheme. It shall specify the financial implications in the form of State's share for implementation of the programme/scheme in question.

27.4 Administrative Departments / Heads of Departments administratively responsible for the programme implementing agencies receiving such off budget funds shall assign the responsibility of reviewing, recording and monitoring of such expenditure to the Financial Advisor of the department.

27.5 To enable Financial Advisor in carrying out this task, concerned programme implementing agencies shall be required to send them quarterly reports on achievement of physical and financial targets for each programme/ scheme receiving off budget funds from the Central Government / Agency.

27.6 In case, there exist reporting and monitoring guidelines issued by the Central Government for the programme/ scheme in question, implementing agencies shall invariably send a copy of the periodic progress reports submitted to the Government of India to the concerned Financial Advisor. However, in the absence of such existing reporting requirements, information on the achievement of physical and financial targets should be submitted in formats as given in Annexure 17.

27.7 In addition to the above, implementing agencies shall also send the following documents to the concerned Financial Advisor:

(a) Copies of all sanction letters communicating the quantum of funds allocated for a given programme/ scheme by the Government of India/ Agency.

(b) Copies of Utilization Certificates, audit reports and other statements as required to be submitted by them during the year to Government of India / Agency.

27.8 Financial Advisor shall compile such information received from the programme implementing agencies and submit quarterly progress reports for all programmes/ schemes receiving off budget funds under their purview to the Finance Department.

27.9 During budget preparation, Financial Advisor shall invariably review the budget estimates of expenditure in respect of such programmes/ schemes prepared by the implementing agencies before forwarding them to the Finance Department for incorporation in the State budget documents. During such review, the Financial Advisor shall ensure that:

(a) The list of schemes receiving off budget funds is comprehensive

(b) Estimates of receipts are in accordance with indication received from Central Government

(c) Expenditure estimates are consistent with (i) past trends (ii) scheme guidelines, if any, issued by Government of India (iii) approved action plan and State share has been provided in the prescribed ratio

27.10 It shall be the responsibility of Financial Advisor to ensure that the relevant information is uploaded on the IFMS.

27.11 The Finance Department shall ensure that the details of Centre and State share in the programme/scheme receiving off budget funds are recorded in the minutes of the meeting of the Budget Finalization Committee.

# Chapter 28 Finalization of Appropriation Account by Accountant General

28.1 As soon as possible after the close of the financial year, i.e. early in April, Heads of Departments/ Budget Controlling Officers should obtain from Drawing and Disbursing Officers final statements of their grants and appropriations and actual expenditure for the preceding year with complete explanations for savings and excesses, if any, and should compile the consolidated departmental accounts for the year without avoidable delay. They should deal at once with cases in which large savings have been allowed to lapse without being formally surrendered, as also with cases in which a comparison of the actuals (both revenue and expenditure) with the Revised Estimates indicates that the latter have been wide off the mark. The causes of savings and excesses should be examined and if they are likely to occur every year, they should be noted for guidance in framing the future estimates or for taking any other necessary remedial measures. Heads of Departments should also consider what action, if any, is required for enforcing responsibility against Drawing and Disbursing Officers whose estimation and control have been generally unsatisfactory.

28.2 For the preparation of the Appropriation Accounts and Audit Reports, the Accountant General has largely to depend on information furnished by Heads of Departments/ Budget Controlling Officers. It is, therefore, most important that necessary information should be collected from local officers, and final departmental figures and full explanations of variations between grants and expenditure should be prepared without waiting for the receipt of the Appropriation Accounts and connected references from the Accountant General. This should enable Heads of Departments to return the Appropriation Accounts with their comments thereon and to answer references on the subject within the prescribed period of six weeks from the date of their receipt. The detailed reasons for variations in all cases, irrespective of the magnitude of the variations should be furnished to the Accountant General.

28.3 In the Appropriation Accounts, the Accountant General is required to explain variations between the final grant and the actual expenditure. These explanations are framed by the Accountant General on the basis of the reasons for variations furnished to him by the Budget Controlling Officers/ Head of Departments and are forwarded to the later for confirmation, comments, amendment or for providing more detailed explanation. In examining and commenting on or strengthening explanations, the Budget Controlling Officers/ Heads of Departments are to be guided by the instructions issued from time to time.

28.4 In order to avoid rush of work in the Accountant General's office at the last moment, the Accountant General will prepare and send to Heads of Department in advance, soon after his preliminary figures are ready, i.e. in the second or third week of May, the Appropriation Accounts of such grants or appropriations, or such portions of grants or appropriations as are not usually affected by heavy inter departmental adjustments after

the March accounts. These should be examined and returned to the Accountant General along with the departmental comments, etc., within the prescribed period of six weeks of their receipt. If in any case there are appreciable discrepancies between the figures of expenditure communicated by the Accountant General and those appearing in the accounts of the Heads of Departments, the explanations of variations etc. should be furnished immediately on the basis of the latters figures, and the question of reconciling differences should be taken up at the same time. After settlement of the discrepancies, revised explanations should be furnished, if necessary, but explanations should not be withheld pending the settlement of discrepancies.

28.5 The second and final batch of the Appropriation Accounts will be sent by the Accountant General after closing the accounts for March, i.e. about the middle of June. All discrepancies in accounts should be settled before then and the appropriation Accounts returned with the departmental comments within the prescribed period of six weeks of their receipt. As the compilation of these accounts and of necessary explanations depends on the cooperation of departmental officers, Heads of Departments are requested to keep their material ready in advance and to attend to references from the Accountant General on this subject as expeditiously as possible. A copy of the explanations for variations between Revised Estimates and final actuals furnished to the Accountant General should also be sent to the Finance Department.

Finance Department's Annual Review of the Account: On receipt of the final accounts from the Accountant General, the Finance Department will prepare a consolidated statement showing, the revenue and receipts, expenditure and disbursements under major heads for the year, (1) as they were forecast in the Revised Estimates for the year and (2) as they actually appear according to the recorded accounts. At the same time the Finance Department will prepare a consolidated note reviewing the position of the year as a whole and explaining reasons for variations between the Revised Estimates and the actuals. The explanations furnished by Heads of Departments to the Accountant General will be found helpful in preparation of the explanatory note and if any further explanations are required, they should be called for from the Heads of Departments concerned, A copy of the consolidated statement and the reviewing note should be submitted to the Minister for Finance, in advance of the receipt of the Finance Accounts from the Accountant General.

Budgetary Irregularities: Instances of budgetary irregularities are reported in the Audit Report and the Appropriation Accounts of the State. The main types of such irregularities, and the precautions required to be taken to avoid or minimise them are printed in Annexure 28.

# APPENDICES: QUICK GUIDES

## *Appendix A: Quick Guide for Estimating and Drawing and Disbursing Officers*

A.1. Drawing and Disbursing Officer means a Head of Office and also any other gazetted officer serving under Head of Office authorized to draw money on bills/cheques from the Treasury on behalf of the government for disbursement.

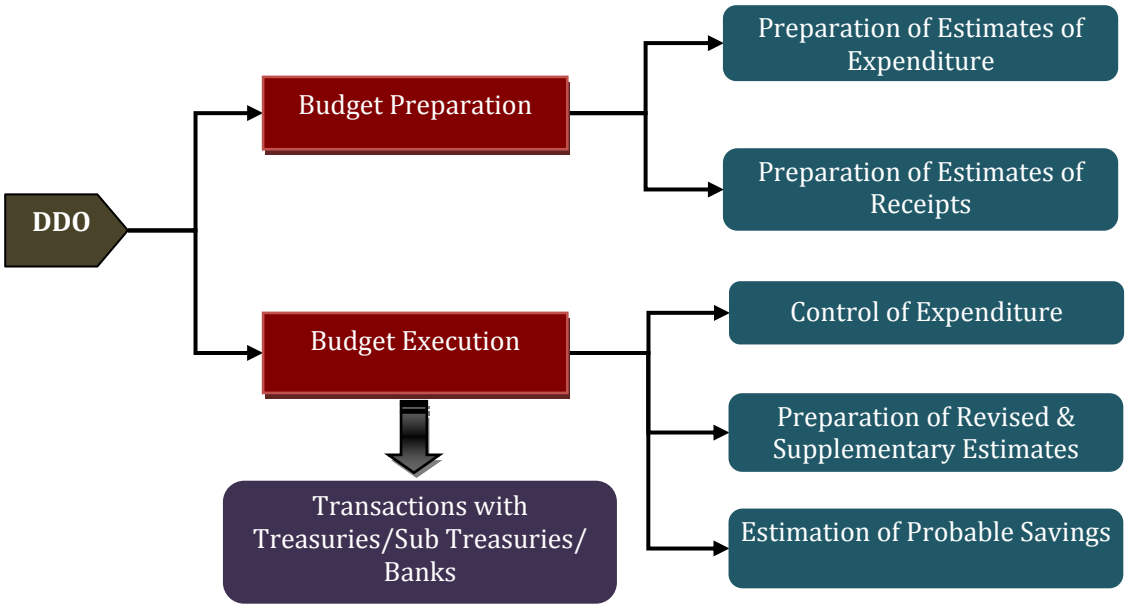
A.2. Drawing and Disbursing Officers are, thus, responsible for execution and implementation of plan and non-plan schemes currently underway in the state.

A.3. Heads of Offices are also the Estimating Officers for that department. As Estimating Officers, they function as the primary agents responsible for the bottom up estimation of resources required.

A.4. Given their dual role of budget preparation and budget execution, Heads of Office serve as the crucial link between the government and beneficiaries by ensuring that fund requirements are appropriately reflected in estimates prepared and funds eventually sanctioned are used for the intended purpose as well as are properly accounted for.

A.5. The various activities that Heads of Offices/Drawing and Disbursing Officers are required to undertake during the annual budget cycle have been diagrammatically presented in Figure 13.

**Figure 13: Activities carried out by Estimating and Drawing and Disbursing Officers during budget cycle**



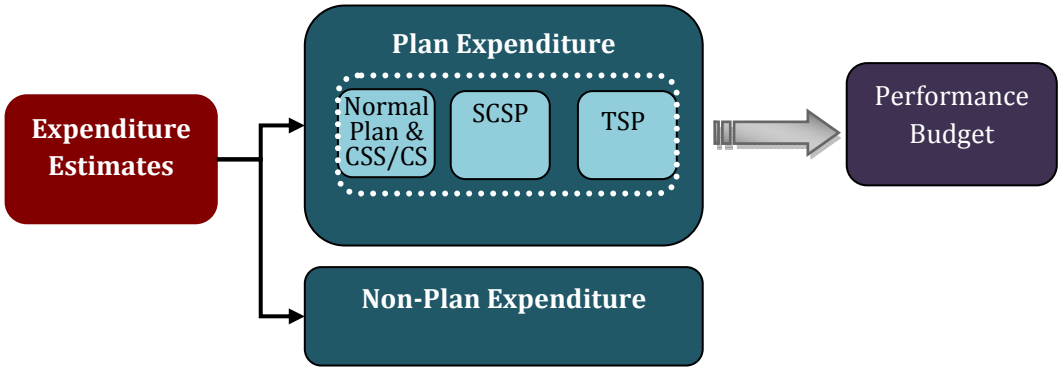
**Budget Preparation**

A.6. In the beginning of the budget cycle, Drawing and Disbursing Officers receive the Budget Circular containing formats in which estimates of expenditure and receipts are to be prepared. After preparation, these estimates should be uploaded on Integrated Financial Management System within communicated timelines in order to be available for scrutiny by concerned Budget Controlling Officers.

A.7. Estimates of expenditure should be prepared by Estimating Officers separately for plan and non-plan expenditure. Recording of expenditure estimates under any new unit of account should be done only with prior approval of the Administrative and the Finance Departments.

A.8. The various components of expenditure required to be estimated by Estimating Officers have been shown in Figure 14.

**Figure 14: Components of Expenditure Estimates**




A.9. ***Plan Expenditure:*** For preparation of expenditure estimates for continuing or spillover plan schemes from previous years, Estimating Officers should:

- Prepare estimates within the scheme-wise allocations provided by Budget Controlling Officers
- Consider actual expenditure incurred in the last three years, as also revised estimates for the current year
- Use established unit costs, wherever possible and collate data on number of beneficiaries for different schemes, if required
- For each of the Centrally Sponsored Schemes/Central Sector Schemes, a copy of the sanction of Government of India allocating funds for the scheme, or the consent/approval of the Ministry / sponsoring agency concerned for continuing the said scheme in the ensuing financial year should invariably be enclosed with estimates. In case of Centrally Sponsored Schemes/ Central Sector Schemes that are

expected to continue but where allocations/ indications are not available from Government of India or other sponsoring agencies, a token provision may be proposed.

- Classify estimates for schemes that benefit individual/families belonging to Scheduled Castes or Scheduled Tribes under the *Scheduled Caste Sub Plan (SCSP) or Tribal Sub Plan (TSP)* of the department; and include estimates for remaining schemes under the Normal Plan for the department (detailed steps to be followed for preparation of Tribal Sub Plan and Scheduled Caste Sub Plan are given in *Chapter 14*)

A.10. ***Non-Plan Expenditure:*** Estimating Officers have to prepare estimates under all heads including salaries. For the same, Estimating Officers should:

- Keep in view changed requirements and not simply extrapolate historical expenditure for estimating expenditure under object heads, such as, wages, office expense, purchase of vehicles, contractual services, maintenance and repairs of vehicles, electricity, water and telephone charges, training expenses, uniform expenses, etc.
- Take sufficient care to ensure that expenditure is classified under proper object heads – classification under the category of 'other expenditure' should be avoided as far as possible
- Prepare estimates for allowances that vary from year to year based on current year's allotment viewed in the light of the average of the past three years' actuals
- Support all increases proposed with full and convincing justifications
- Scrutinize each item of expenditure and check for necessity before inclusion. Any expenditure that has become redundant or can be cut down should be removed or reduced
- Incorporate all outstanding liabilities of past years required to be paid out in the ensuing financial year

A.11. Estimation of Salary Expenditure: In estimates for expenditure under the salary head, Estimating Officers should:

- Clearly indicate number of posts budgeted for in the current year and those for which provision has been proposed for ensuing financial year, both for permanent and temporary posts
- Mention scales of pay/ running pay band and grade pay, etc., against each post
- Make a separate provision in case pay is progressive or time based increments are due during the ensuing financial year
- Include provisions for encashment of leave likely to be surrendered by employees during the budget year. This should generally be estimated at the rate of 1/24 of the total salaries (only basic pay and dearness allowance to be considered) in a year

- In the case of temporary posts, provide for continuance of only those posts that are actually required. Number and date of orders by which each post was created or last retained should invariably be quoted for reference
- Provide for any additional temporary posts required under a sanctioned scheme or project. Necessity for such posts should, however, be clearly explained and a sanction for the same should be separately obtained
- Attempt to identify areas of probable savings, such as, those that may result from some posts in the department remaining unfilled. Trends in past years should be taken into consideration while framing estimates of probable savings
- Provide for likely increase in Dearness Allowance (DA). If no guidance is available on the same from Finance Department, such estimates should be prepared using existing rates of Dearness Allowance

A.12. ***New Items of Expenditure/ New Service:*** Estimating Officers should ensure that estimates prepared provide only for existing expenditure. Estimates for new items of expenditure/ new service should be submitted separately from the other estimates. Proposals for such expenditure should necessarily be accompanied with detailed budget notes that provide appropriate justifications. Once reviewed and approved, Budget Controlling Officers should then submit all such proposals to the concerned Administrative Departments. Once examined by the concerned Administrative Department, such proposals should be submitted by Budget Controlling Officers for evaluation to the Finance Department for scrutiny.

A.13. **Estimation of receipts** should entail:

(1) Use of existing rates of taxes, duties, fees, etc.

(2) Projection of demand for departmental services, where applicable, and the associated revenue likely to be generated

(3) Estimation of the quantum of arrears likely to be realized during the ensuing financial year

- Use of actuals of past three years and sanctioned estimates for the current year for estimation of fluctuating revenue receipts
- Incorporation of any policy related or economic factor likely to impact revenue collections in the ensuing financial year

A.14. Gross receipts should be entered in receipt estimates and refunds, if any, should be shown. Detailed steps to be followed for estimation of receipts are given in Chapter 11.

**Budget Execution**

A.15. In the budget execution stage of the budget cycle, as shown in Figure 13, Drawing and Disbursing Officers are responsible for:

- Controlling expenditure by ensuring that all funds disbursed are properly recorded and accounted for
- Preparing revised estimates of the current financial year
- Reporting any probable savings under the head of expenditure assigned to them

A.16. **Control of Expenditure:** On enactment of the Appropriation Act, Drawing and Disbursing Officers receive their allocations classified up to the level of object heads from their respective Budget Controlling Officers for execution and implementation of plan and non-plan schemes. At this point, Drawing and Disbursing Officers should ensure that conditions prior to incurring of expenditure are satisfied. These include ensuring that:

- Sanction of the competent authority exists;
- Funds to cover the required expenditure are available in full at their disposal; and
- Probability of any excess expenditure over amounts allocated is foreseen and intimation of the likely excess, along with reasonable explanations for the same is sent to the Budget Controlling Officer concerned in sufficient time.

A.17. ***Disbursement of Funds through Treasury:*** At the time of distribution of grants by Budget Controlling Officers, details of Drawing and Disbursing Officer wise allocations are uploaded on Integrated Financial Management System and are made available to the Treasuries and Accounts Department. The disbursement of plan and non-plan budget by Drawing and Disbursing Officers is done through the Treasury and Sub-Treasury offices located in the District or sub-District.

A.18. Bills presented to the Treasury by Drawing and Disbursing Officers should mention complete details of proposed expenditure including its proper accounting classification up to the level of object heads and should also specify if the expenditure is 'charged' or 'voted'. Separate bills should be drawn for plan and non-plan expenditure.

A.19. If the bill submitted is within the allocation limit as sanctioned by the concerned Budget Controlling Officer, the concerned Drawing and Disbursing Officer will receive a cheque from the Treasury against the bill. The Drawing and Disbursing Officer can then choose to endorse the cheque for various payments. The Drawing and Disbursing Officer can also raise a bill in the name of a third party to which the payment is due. In this case, the Treasury issues an account payee cheque in the name of the third party.

A.20. ***Maintenance of Registers:*** Drawing and Disbursing Officers should maintain registers noting the budgetary allocations under each object head, as communicated to them by the Budget Controlling Officer in the beginning of the year. In case, the allotment against any head of account is increased or reduced by the Budget Controlling Officer subsequently, required corrections should be made in the register. Details of each bill cashed at the Treasury under the appropriate object head should be entered in the register along with the number and date of each voucher on which money has been drawn.

A.21. It should be noted that these registers should be prepared and maintained separately for plan and non-plan expenditure. Also, the details recorded in these registers should be uploaded and verified with reports available in IFMS. Any discrepancy detected should be rectified with the help of the treasury officer concerned to enable real time monitoring by Budget Controlling Officers.

A.22. ***Submission of Statements:*** In the first week of each month, Drawing and Disbursing Officers are required to submit statements of expenditure of the previous months to the Budget Controlling Officer concerned. If there are no transactions to report for any month, a nil statement should be submitted. Additionally, these statements should specify:

1. Budget provision sanctioned (should be shown in red ink at the top of the statement)
2. Expenditure during the month just concluded
3. Expenditure up to the end of the preceding month
4. Total expenditure up to date, being the total of (2) and (3)
5. Balance available

A.23. **Revised Estimates:** Drawing and Disbursing Officers are required to prepare revised estimates of receipts and expenditure for the current financial year along with the budget estimates for the ensuing financial year (refer *Chapter 22*).

A.24. To ensure that revised estimates are realistic, Drawing and Disbursing Officers should keep a close watch on progress of revenue and expenditure under different budget heads, as compared with revenue and expenditure for the corresponding period of the past year, or previous years.

A.25. Revised Estimates can be arrived at by adopting any one of the following ways:

i. Summing actuals of the first four months of the current year and actuals of the last eight months of the previous year; or

ii. Taking proportionate figures so that Revised Estimates will be three times the actuals of the first four months; or

iii. Assuming that Revised Estimates for the current year will bear the same proportion to the actuals of the first four months as the actuals of the previous year bore to those of the first four months of that year

In case of (iii), for more realistic estimates, calculations should be made on basis of figures for the past three years rather than those of any one year.

A.26. An example illustrating the various methods of preparing revised estimates has been shown in Figure 15.

**Figure 15: Illustrative Example for preparing Revised Estimates**

1.1 Illustrative Example

| Year | Expenditure Incurred during | |
|---|---|---|
| | April - July | Aug- March |
| **Current Year (Y)** | A | **B** |
| **Y-1** | $X_1$ | $Y_1$ |
| **Y-2** | $X_2$ | $Y_2$ |
| **Y-3** | $X_3$ | $Y_3$ |

1.2 Revised Estimates for Current Year Y = A +B, *where*

1.3 *Method i:* $Y = A + Y_1$

1.4 Method ii: $Y = 3^* A$

1.5 *Method iii:* $Y = \{1/3^*[(Y_1/ X_1) + (Y_2/ X_2) + (Y_3/ X_3)] * A\} + A$

A.27. Estimating officers should upload these estimates on Integrated Financial Management System for review by their respective Budget Controlling Officers.

A.28. **Supplementary Estimates:** In case, revised estimates of expenditure exceed the budget estimates for the current financial year, Drawing and Disbursing Officers should forward requests to their respective Budget Controlling Officers for sanction of additional funds through re-appropriations or supplementary grants, as may be found feasible (refer *Chapter 23* and *Chapter 24*).

A.29. ***Expenditure from Contingency Fund*:** In case, the excess unavoidable expenditure is to be met from an advance from the Contingency Fund, as communicated by the Budget Controlling Officer, the accounting procedure to be followed by the Drawing and Disbursing Officers is as follows:

- Separate bills should be prepared for such expenditure. Detailed classification of the expenditure in the bill should be given according to the budget heads mentioned in the sanction
- Account of such expenditure should be maintained separately and should be reported on a monthly basis to the Budget Controlling officers in a statement headed 'Expenditure met from the Contingency Fund'

A.30. As soon as supplementary grants for meeting the additional expenditure have been approved by the Legislative Assembly, the procedure of drawing the amount on separate bills from the Contingency Fund should be discontinued.

A.31. **Anticipated Savings:** During the course of the year, Drawing and Disbursing Officers may find that expenditure under some sub-heads or object heads is likely to be less than the provisions made in the budget. Possible reasons for such savings could be:

- Actual postponement of expenditure
- Real savings due to economy in expenditure
- Normal savings attributed either to over-estimation or the usual administrative causes

On ascertaining the quantum of such savings, Drawing and Disbursing Officers should report the same to the Budget Controlling officers without delay.

A.32. For carrying out above stated duties and responsibilities during the budget cycle, Estimating and Drawing and Disbursing Officers should also refer to the following rules:

- Rajasthan Treasury Rules
- General Financial and Accounts Rules (GF&AR)
- Public Works Financial and Accounts Rules (PWF&AR)
- Government Accounting Rules, Government of India, 1990

# Appendix B: Quick Guide for Budget Controlling Officers

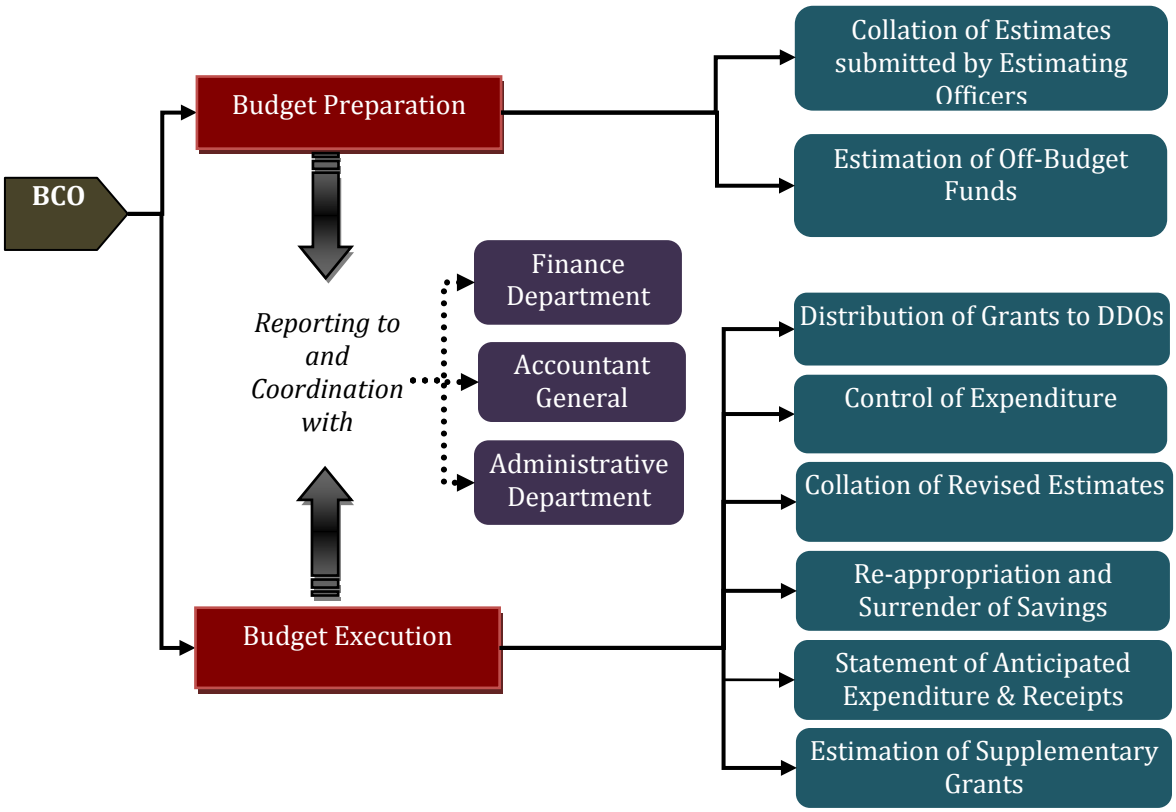
B.1. Budget Controlling Officer is a Head of a Department or other departmental officer who is entrusted with the responsibility of controlling the incurring of expenditure and/or the collection of revenues by the authorities subordinate to him.

B.2. For discharge of their duties of administering budget allocations and control of expenditure, Head of Department may declare any gazetted officer subordinate to him as Head of Office who functions as the Drawing and Disbursing Officer for the department. Every Budget Controlling Officer, with respect to expenditure incurred by him/ her, is a Drawing and Disbursing Officer.

B.3. Budget Controlling officers serve as the crucial link amongst Administrative Department, Finance Department, Accountant General and Drawing and Disbursing Officers in all stages of the budget cycle from preparation of estimates to reconciliation of accounts with the Accountant General.

B.4. The various activities that Budget Controlling Officers are involved in during the annual budget cycle have been diagrammatically presented in Figure 16.

**Figure 16: Activities carried out by Budget Controlling Officers during budget cycle**



**Budget Preparation**

B.5. During the budget preparation stage of the budget cycle, all Budget Controlling Officers are responsible for collating estimates of expenditure and receipts prepared by the Estimating Officers under them as well as for preparing estimates of off budget funds likely to be received for departmental schemes during the ensuing financial year.

B.6. **Collation of Estimates:** For finalization of estimates of expenditure and receipts, Budget Controlling Officers should collate all estimates prepared by Estimating Officers and review the same to ensure that:

- Estimates have been prepared only for existing expenditure and expenditure on any new item/ new service proposed has been estimated and submitted separately
- Estimates for plan expenditure are within ceilings specified by the Planning Department
- For each of the Centrally Sponsored Schemes/Central Sector Schemes, a copy of the sanction of Government of India allocating funds for the scheme, or the consent/approval of the Ministry / sponsoring agency concerned for continuing the said scheme in the ensuing financial year has been enclosed. In case of Centrally Sponsored Schemes/ Central Sector Schemes that are expected to continue but where allocations/ indications are not available from Government of India or other sponsoring agencies, a token provision has been proposed.
- Estimates have been classified under appropriate account heads
- Estimates for charged expenditure have been prepared and presented separately
- An performance orientation has been carried out in the required formats

B.7. Budget Controlling Officers should also ensure timely compilation and preparation of the outcome and outputs for the schemes executed by their departments

B.8. Once the checks listed above have been completed, Budget Controlling Officers should upload estimates of expenditure on Integrated Financial Management System as per dates specified in the budget calendar, where it will be accessible to the concerned Administrative Department. The Administrative Department will approve the estimates online and then forward estimates to the Finance Department.

B.9. Off Budget Funds: Budget Controlling Officers are required to prepare estimates of off budget funds likely to be provided by Government of India for departmental schemes and submit the same along with the other expenditure estimates to the Finance Department. In this aspect they will be assisted by Financial Advisors as detailed in Chapter 27.

**Budget Execution**

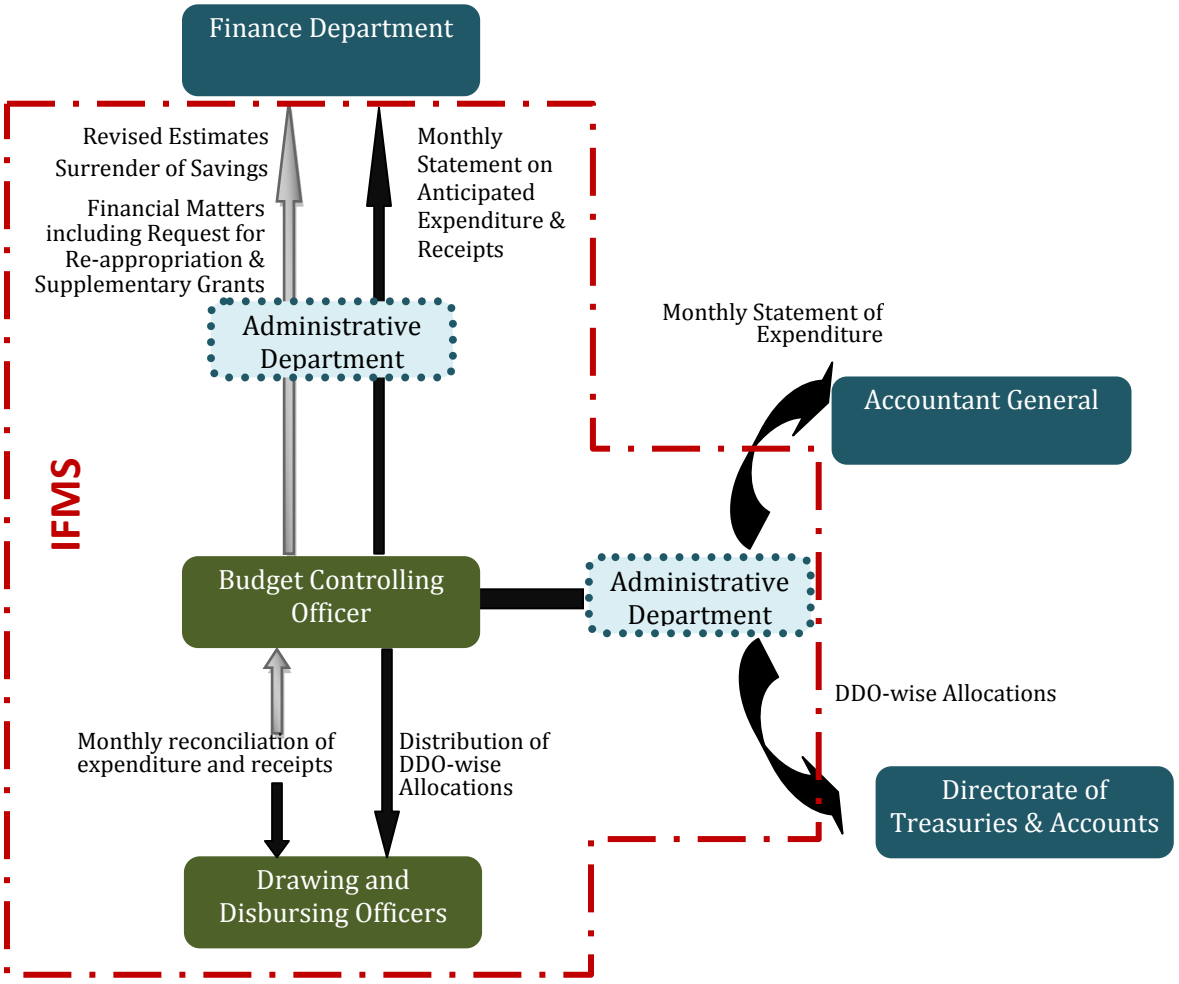
B.10. Once the budgetary allocations passed by the Legislative Assembly are communicated to the Budget Controlling Officers, they become responsible for the timely distribution

of funds to the Drawing and Disbursing Officers under them. This budget distribution amongst the Drawing and Disbursing Officers has to be uploaded on the Integrated Financial Management System.

B.11. During the course of the financial year, Budget Controlling Officers are also responsible for:

- Control of Expenditure
- Collation of revised estimates of expenditure and receipts
- Issuing and/or obtaining necessary sanctions for re-appropriations and supplementary grants
- Surrender of savings, if any, to the Finance Department
- Preparation of monthly statements of anticipated revenue and expenditure for submission to the Finance Department

**Figure 17: Activities of Budget Controlling Officers during budget execution stage of budget cycle**



The various activities that Budget Controlling Officers are involved in this stage of the budget cycle have been diagrammatically represented in Figure 17. Reporting and submission of required documents to Finance Department and Accountant General by the Budget Controlling Officers should be routed through the concerned administrative departments.

B.12. **Distribution of Grants:** On receiving the required authorization by the Finance Department after enactment of the Appropriation Act, Budget Controlling Officers should distribute the grant placed at their disposal among the Drawing and Disbursing Officers concerned in such manner as they may deem fit.

B.13. During distribution, Budget Controlling Officers should also:

- Ensure that allotments intimated to the Drawing and Disbursing Officers have complete accounts classification of each sum allotted, i.e., the major head to the object head of expenditure
- Avoid disposal of grants in multiple installments

B.14. Budget Controlling Officers should invariably seek advice of Financial Advisors for deciding on the quantum and pattern of distribution for all grants allotted.

B.15. Once allocations have been decided, Budget Controlling Officers should:

- Upload the Drawing and Disbursing Officer wise allotments on the Integrated Financial Management System, in which access to the same shall be created for the Treasuries and Accounts Department
- Maintain a Register of Grants and Appropriations in the prescribed format in physical form. Every budget allotment should be entered in this register and modifications made therein from time to time. This information should also be uploaded on Integrated Financial Management System

B.16. **Control of Expenditure**: It is the duty of Budget Controlling Officers to ensure that:

- Total expenditure is kept within the limits of the authorized appropriation; and
- Funds allotted to spending units are expended in the public interest and upon objects for which the money was provided.

B.17. Towards this objective, Budget Controlling Officers should:

- Ensure that the standards of financial propriety are maintained and all financial rules and regulations are observed while incurring expenditure
- Move the competent authority, at a right time, to provide additional funds either by re-appropriation or through supplementary provision, when an excess over total grants placed at their disposal is unavoidable or expenditure on some new service has to be incurred

B.18. ***Maintenance of Registers*:** With progress of expenditure under different units of appropriation of the grants under their disposal, Budget Controlling Officers should

maintain registers in physical form with records of all commitments made and liabilities incurred, including those of the previous years. Similar details should also be recorded with respect to works taken up on behalf of the central government, other State Governments and local or other bodies, etc.

B.19. Additionally, Budget Controlling Officers are required to maintain registers in which statements of monthly expenditure and liabilities received from Drawing and Disbursing Officers are consolidated with their own monthly records of expenditure and liabilities. Entries in these registers should be made when all Drawing and Disbursing Officers' returns for a particular month have been received and carefully examined to ensure that:

- Accounts have been correctly and appropriately classified
- Progressive expenditure has been properly noted and available balances correctly calculated
- New liabilities, if any, have been incurred under proper authority
- Expenditure plus liabilities incurred so far are within the appropriation sanctioned
- Statements have been signed and verified by Drawing and Disbursing Officers themselves

B.20. If the Budget Controlling Officer is not the Head of the Department, he must forward to the latter authority a copy of the statement of monthly expenditure and liabilities, supporting it by the statements submitted by Drawing and Disbursing Officers and, by a copy of the month's entries in the register maintained in his own office with the relevant slips.

B.21. ***Submission of Statements to Accountant General:*** Every month, Budget Controlling Officers should send the Accountant General a statement showing totals of departmental expenditure and liabilities under each unit of appropriation. These statements should be prepared and forwarded so as to reach the Accountant General by the end of the month following the month to which the accounts relate.

B.22. **Collation of Revised Estimates**: Within time lines specified in the budget calendar, Budget Controlling Officers should compile revised estimates prepared by the Drawing and Disbursing Officers under them and submit the consolidated figures to the concerned Administrative Department. Budget Controlling Officers should also attach detailed notes with these estimates which explain fully and clearly as to how the revised figures have been arrived at. Precise and informative explanations on every important variation in Revised Estimates as compared with Budget Estimates should also invariably be given.

B.23. **Re-appropriations:** When unavoidable and unforeseen circumstances make it necessary to incur expenditure under a unit of appropriation in excess of the amounts originally estimated under it, Budget Controlling Officers should obtain necessary sanctions to re-appropriate savings available under other heads to meet requirements for such

additional funds, in case they are not empowered to sanction such re-appropriations. Powers of Budget Controlling Officers to sanction re–appropriations have been given in paragraph 23.8.

B.24. Budget Controlling Officers should ensure that requests for re-appropriations sent to the Finance Department in the prescribed format are accompanied by an explanatory note describing the necessity for transfer and reasons for anticipating savings under the object head from which the re-appropriation of funds is proposed.

B.25. **Surrender *o*f Savings:** In case of anticipated savings reported by Drawing and Disbursing Officers, the concerned Budget Controlling Officer should follow the steps detailed in paragraph 23.14.

B.26. If the Budget Controlling Officers anticipate savings even after examination of excesses, they should surrender the same to the Finance Department directly in case where the Budget Controlling Officer is a Secretary to Government; or through the concerned Administrative Department in other cases. Budget Controlling Officers should additionally ensure that savings are surrendered within the timelines specified by the Finance Department for acceptance of such surrenders during the financial year.

B.27. **Statement of Anticipated Revenue and Expenditure**: To assist Finance Department in preparation of forecasts for the likely cash balance position of the State (*refer to 25.4*), all Budget Controlling Officers are required to furnish a statement every month, as per dates specified by Finance Department, showing the anticipated flow of revenue/ expenditure month by month. For preparation of these statements, Budget Controlling Officers should:

i. Undertake a study of past trends in actual receipts for forecasting receipts of revenue earning departments. Estimates should be suitably modified by taking into consideration any event that is expected to occur during the course of the year which may cause unusual variation in the forecasts.

ii. Inform Finance Department immediately in case large payments or significant shortfall in receipts likely to have a substantial impact on the State's ways and means position is anticipated. Examples of events that may cause a sudden rise in expenditure are elections, famine, floods, etc.

iii. Immediately report to the Finance Department if during the course of a month any substantial variation appears or is likely to appear when compared with the information submitted to the Finance Department.

B.28. Centrally Sponsored Schemes, Central Sector Schemes and Additional Central Assistance Schemes: With respect to such schemes, concerned Budget Controlling Officers should:

- Submit, as per dates specified, to the Finance Department every year, a statement showing the anticipated flow of funds from the Government of India, month by month. Any variation expected in these figures during the course of the year should be intimated to Finance Department

- Ensure that utilization certificates, prescribed expenditure statements and progress reports are sent in time to concerned authorities of Government of India so that financial sanctions for release of funds are not delayed and flow of funds is maintained as projected
- Ensure that expenditure under such schemes does not exceed ceilings and time period, if any, specified by Government of India
- Ensure that funds received from Government of India under these schemes do not remain unutilized; as such funds are lapsable in case of non-utilization, unless specified otherwise
- Submit the details of scheme wise expenditure for every quarter to the concerned Ministry of Government of India and Finance (W&M Division) Department as per dates specified
- Maintain a register in prescribed format

B.29. For *Externally Aided Projects*, Budget Controlling Officers should send information to Finance *D*epartment, as per dates specified, incorporating therein expected receipts in the following month against reimbursement claimed so far.

B.30. ***Supplementary Grants***: As per Article 205 (1) (a) of the Constitution, when the amount authorized by the Appropriation Act to be expended for a particular service for the current purposes of that year or when a need has arisen during the current financial year for additional expenditure upon some new service not contemplated in the annual financial statement for that year, proposals for supplementary grants shall be presented by Budget Controlling Officers to the Finance Department, through the concerned Administrative Department. For details of the various categories of supplementary grants refer to Chapter 24.

B.31. The primary responsibility of preparing and justifying proposals for supplementary grants put forward by Drawing and Disbursing Officers rests on the respective Budget Controlling Officers. If supplementary estimates are for an increased provision against a previously sanctioned object of expenditure, the authority concerned should show:

- That need for increased provision could not be foreseen at the time when the original departmental estimate was framed; and
- That in absence of such provision, injustice would be caused to some person not at fault or serious inconvenience or serious loss or damage would be caused to public service.

A supplementary estimate for increased provision should not be presented to the Legislative Assembly unless condition (b) is fulfilled. Supplementary estimates where condition (a) is not fulfilled shall be considered as a financial irregularity, on the part of the concerned Budget Controlling Officer.

B.32. Before forwarding requests for supplementary grants, Budget Controlling Officers should attempt to meet the demand for additional funds through re-appropriations if permissible under rules, and/or through savings anticipated under other heads of the grant.

B.33. If supplementary grants are required for expenditure on some new service not previously contemplated in the budget, the Budget Controlling Officer must show either that:

- Expenditure has been newly imposed by statute, or by order of court of law or other competent authority; or
- Urgent necessity has arisen for the proposed expenditure, the postponement of which would (i) involve extra expenditure ultimately, or (ii) be administratively impossible.

In case of applicability of clause (*b*), Budget Controlling Officers should also explain the necessity and the urgency of the proposed expenditure and also why is it not administratively possible to postpone it.

B.34. Budget Controlling Officers should submit proposals for supplementary grants or appropriations to the concerned administrative department and not to the Finance Department directly. It is the responsibility of the administrative department to examine the proposals very carefully and recommend to the Finance Department only those that are considered to be fully justified.

B.35. ***Reconciliation of Accounts:*** Budget Controlling Officers are responsible for reconciliation of accounts maintained by them (including records of transaction under the Contingency Fund) with those appearing in the books of the Accountant General and for identifying and correcting misclassifications. For receipts, reconciliation should be carried out first with the Treasury and then with the records maintained by the Accountant General.

B.36. For carrying out above stated duties and responsibilities during the budget execution stage of the budget cycle, Budget Controlling Officers should refer to the following rules:

- Rajasthan Treasury Rules
- General Financial and Accounts Rules
- Public Works Financial and Accounts Rules
- Government Accounting Rules, 1990, Government of India

# ANNEXES TO BUDGET MANUAL VOLUME I

# Annexure 1. Relevant Provisions under RBI Act 1934, The State Bank of India (Susidiary Bank) Act, 1959

**BUDGET MANUAL REFERENCE: CHAPTER 2**

**Section 2-State Bank of India Subsidiary Bank) Act, 1959:**

*"Subsidiary Bank" means any new bank and includes the Hyderabad Bank and the Saurashtra Bank*
"Hyderabad Bank" means the Hyderabad State Bank constituted under the Hyderabad State Bank Act, 1350F (19 of 1350F), and renamed the State Bank of Hyderabad under sub-section (1) of section 3 of the State Bank of Hyderabad Act 1956 (79 of 1956)

"Saurashtra Bank" means the State Bank of Saurashtra constituted under the Saurashtra State Banks (Amalgamation) Ordinance, 1950 (10 of 1950)

**Section 45-Appointment of Agents, Reserve Bank of India Act, 1934:**

Subsection 1: Unless otherwise directed by the Central Government with reference to any place, the Bank may, having regard to public interest, convenience of banking, banking development and such other factors which in its opinion are relevant in this regard, appoint the National Bank, or the State Bank or a corresponding new bank constituted under section 3 of the Banking Companies (Acquisition and Transfer of Undertakings) Act, 1970, or a corresponding new bank constituted under section 3 of the Banking Companies (Acquisition and Transfer of Undertakings) Act, 1980, or any subsidiary bank as defined in the State Bank of India (Subsidiary Banks) Act, 1959, as its agent at all places, or at any place in India for such purposes as the Bank may specify.

Subsection 2: When any bank is appointed by the Bank as its agent under subsection 1.2.1 to receive on behalf of the Bank any payment required to be made into the Bank, or any bill, hundies or other securities required to be delivered into the Bank, under any law or rule, regulations or other instructions having the force of law, the same may be paid or delivered into the bank so appointed as the agent of the Bank.

**Section 21A- Bank to transact Government business of States on agreement, Reserve Bank of India Act, 1934**

Subsection 1: The Bank may by agreement with the Government of any State undertake–

- all its money, remittance, exchange and banking transactions in India, including in particular, the deposit, free of interest, of all its cash balances with the Bank; and
- the management of the public debt of, and the issue of any new loans by, that State.

  Sub-section 2: Any agreement made under this section shall be laid, as soon as may be after it is made, before Parliament.

# Annexure 2. LIST OF MAJOR HEADS & GRANTS

**(BUDGET MANUAL REFERENCE: CHAPTER 3, 4 and 5)**

**Table 5: List of Approved Major Heads**

| | |
|---|---|
| **CONSOLIDATED FUND – REVENUE** | |
| **RECEIPT HEADS (REVENUE ACCOUNT)** | |
| **A. Tax Revenue** | |
| *(a) Taxes on Income and Expenditure* | |
| | |
| 0020 | Corporation Tax |
| 0021 | Taxes on Income Other than Corporation Tax |
| 0022 | Taxes on Agricultural Income |
| 0026 | Fringe benefit tax |
| 0028 | Other Taxes on Income and Expenditure |
| *(b) Taxes on Property and Capital Transactions* | |
| 0029 | Land Revenue |
| 0030 | Stamps and Registration Fees |
| 0031 | Estate Duty |
| 0032 | Taxes on Wealth Tax |
| 0033 | Gift Tax |
| 0034 | Securities transaction tax |
| 0035 | Taxes on Immovable Property other than Agricultural Land |
| 0036 | Banking cash transaction tax |
| *(c) Taxes on Commodities and Services* | |
| 0037 | Customs |
| 0038 | Union Excise Duties |
| 0039 | State Excise |
| 0040 | Taxes on Sales, Trade, etc. |
| 0041 | Taxes on Vehicles |
| 0042 | Taxes on Goods & Passengers |
| 0043 | Taxes and Duties on Electricity |
| 0044 | Service Tax |
| 0045 | Other Taxes and Duties on Commodities and Services |
| **B. Non-Tax Revenue** | |
| *(a) Fiscal Services* | |

| | |
|---|---|
| 0046 | Currency, Coinage and Mint |
| 0047 | Other Fiscal Services |
| *(b) Interest Receipts, Dividends and Profits* | |
| 0049 | Interest Receipts |
| 0050 | Dividends and Profits |
| *(c) Other Non-Tax Revenue* | |
| *(i) General Services* | |
| 0051 | Public Service Commission |
| 0055 | Police |
| 0056 | Jails |
| 0057 | Supplies and Disposals |
| 0058 | Stationery and Printing |
| 0059 | Public Works |
| 0070 | Other Administrative Services |
| 0071 | Contributions and Recoveries towards Pension and Other Retirement benefits |
| 0075 | Miscellaneous General Services |
| 0076 | Defense Services – Army |
| 0077 | Defense Services – Navy |
| 0078 | Defense Services – Air Force |
| 0079 | Defense Services – Ordnance Factories |
| 0080 | Defense Services Research and Development |
| *(ii) Social Services* | |
| 0202 | Education, Sports, Art and Culture |
| 0210 | Medical and Public Health |
| 0211 | Family Welfare |
| 0215 | Water Supply and Sanitation |
| 0216 | Housing |
| 0217 | Urban Development |
| 0220 | Information and Publicity |
| 0221 | Broadcasting |
| 0230 | Labour and Employment |
| 0235 | Social Security and Welfare |
| 0250 | Other Social Services |
| *(iii) Economic Services* | |
| 0401 | Crop Husbandry |
| 0403 | Animal Husbandry |

| | |
|---|---|
| 0404 | Dairy Development |
| 0405 | Fisheries |
| 0406 | Forestry and Wild Life |
| 0407 | Plantations |
| 0408 | Food Storage and Warehousing |
| 0415 | Agricultural Research and Education |
| 0425 | Co-operation |
| 0435 | Other Agricultural Programmes |
| 0506 | Land Reforms |
| 0515 | Other Rural Development Programmes |
| 0551 | Hill Areas |
| 0552 | North Eastern Areas |
| 0575 | Other Special Areas Programmes |
| 0700 | Major Irrigation |
| 0701 | Medium Irrigation |
| 0702 | Minor Irrigation |
| 0801 | Power |
| 0802 | Petroleum |
| 0803 | Coal and Lignite |
| 0810 | Non Conventional Sources of Energy |
| 0851 | Village and Small Industries |
| 0852 | Industries |
| 0853 | Non-ferrous Mining and Metallurgical Industries |
| 0875 | Other Industries |
| 1001 | Indian Railways-Miscellaneous Receipts |
| 1002 | Indian Railways-Commercial Lines-Revenue Receipts |
| 1003 | Indian Railways-Strategic Lines-Revenue Receipts |
| 1051 | Ports and Light Houses |
| 1052 | Shipping |
| 1053 | Civil Aviation |
| 1054 | Roads and Bridges |
| 1055 | Road Transport |
| 1056 | Inland Water Transport |
| 1075 | Other Transport Services |
| 1201 | Postal Receipts |
| 1225 | Telecommunication Receipts |

| | |
|---|---|
| 1275 | Other Communication Services |
| 1401 | Atomic Energy Research |
| 1425 | Other Scientific Research |
| 1452 | Tourism |
| 1453 | Foreign Trade and Export Promotion |
| 1456 | Civil Supplies |
| 1475 | Other General Economic Services |
| **C. Grants-In-Aid and Contributions** | |
| 1601 | Grants-in-aid from Central Government |
| 1603 | States' Share of Union Excise Duties |
| 1605 | External Grant Assistance |
| 1606 | Aid Material and Equipment |
| **EXPENDITURE HEADS (REVENUE ACCOUNT)** | |
| **A. General Services** | |
| *(a) Organs of State* | |
| 2011 | Parliament/State/Union Territory Legislatures |
| 2012 | President/Vice-President/Governor/Administrator of Union Territories |
| 2013 | Council of Ministers |
| 2014 | Administration of Justice |
| 2015 | Elections |
| 2016 | Audit |
| *(b) Fiscal Services* | |
| *(i) Collection of Taxes on Income and Expenditure* | |
| 2020 | Collection of Taxes on Income and Expenditure |
| *(ii) Collection of Taxes on Property and Capital Transactions* | |
| 2029 | Land Revenue |
| 2030 | Stamps and Registration |
| 2031 | Collection of Estate Duty, Taxes on Wealth and Gift Tax |
| 2035 | Collection of Other Taxes on Property and Capital Transactions |
| *(iii) Collection of Taxes on Commodities and Services* | |
| 2037 | Customs |
| 2038 | Union Excise Duties |
| 2039 | State Excise |
| 2040 | Taxes on Sales, Trade, etc. |
| 2041 | Taxes on Vehicles |
| 2045 | Other Taxes and Duties on Commodities and Services |

| | |
|---|---|
| *(iv) Other Fiscal Services* | |
| 2046 | Currency, Coinage and Mint |
| 2047 | Other Fiscal Services |
| *(c) Interest payment and servicing of Debt* | |
| 2048 | Appropriation for reduction or avoidance of Debt |
| 2049 | Interest Payments |
| *(d) Administrative Services* | |
| 2051 | Public Service Commission |
| 2052 | Secretariat – General Services |
| 2053 | District Administration |
| 2054 | Treasury and Accounts Administration |
| 2055 | Police |
| 2056 | Jails |
| 2057 | Supplies and Disposals |
| 2058 | Stationery and Printing |
| 2059 | Public Works |
| 2061 | External Affairs |
| 2070 | Other Administrative Services |
| *(e) Pensions and Miscellaneous General Services* | |
| 2071 | Pensions and Other Retirement benefits |
| 2075 | Miscellaneous General Services |
| *(f) Defense Services* | |
| 2076 | Defense Services-Army |
| 2077 | Defense Services-Navy |
| 2078 | Defense Services-Air Force |
| 2079 | Defense Services-Ordnance Factories |
| 2080 | Defense Services-Research and Development |
| **B. Social Services** | |
| *(a) Education, Sports, Art and Culture* | |
| 2202 | General Education |
| 2203 | Technical Education |
| 2204 | Sports and Youth Services |
| 2205 | Art and Culture |
| *(b) Health and Family Welfare* | |
| 2210 | Medical and Public Health |
| 2211 | Family Welfare |

| | |
|---|---|
| *(c) Water Supply, Sanitation, Housing and Urban Development* | |
| 2215 | Water Supply and Sanitation |
| 2216 | Housing |
| 2217 | Urban Development |
| *(d) Information and Broadcasting* | |
| 2220 | Information and Publicity |
| 2221 | Broadcasting |
| *(e) Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes* | |
| 2225 | Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes |
| *(f) Labour and Labour Welfare* | |
| 2230 | Labour and Employment |
| *(g) Social Welfare and Nutrition* | |
| 2235 | Social Security and Welfare |
| 2236 | Nutrition |
| 2245 | Relief on account of Natural Calamities |
| *(h) Others* | |
| 2250 | Other Social Services |
| 2251 | Secretariat – Social Services |
| **C. Economic Services** | |
| *(a) Agriculture and Allied Activities* | |
| 2401 | Crop Husbandry |
| 2402 | Soil and Water Conservation |
| 2403 | Animal Husbandry |
| 2404 | Dairy Development |
| 2405 | Fisheries |
| 2406 | Forestry and Wild Life |
| 2407 | Plantations |
| 2408 | Food Storage and Warehousing |
| 2415 | Agricultural Research and Education |
| 2416 | Agricultural Financial Institutions |
| 2425 | Co-operation |
| 2435 | Other Agricultural Programmes |
| *(b) Rural Development* | |
| 2501 | Special Programmes for Rural Development |
| 2505 | Rural Employment |
| 2506 | Land Reforms |

| | |
|---|---|
| 2515 | Other Rural Development Programmes |
| *(c) Special Areas Programmes* | |
| 2551 | Hill Areas |
| 2552 | North Eastern Areas |
| 2553 | MPs Local Area Development Scheme |
| 2575 | Other Special Areas Programmes |
| *(d) Irrigation and Flood Control* | |
| 2700 | Major Irrigation |
| 2701 | Medium Irrigation |
| 2702 | Minor Irrigation |
| 2705 | Command Area Development |
| 2711 | Flood Control and Drainage |
| *(e) Energy* | |
| 2801 | Power |
| 2802 | Petroleum |
| 2803 | Coal and Lignite |
| 2810 | New and Renewal Energy |
| *(f) Industry and Minerals* | |
| 2851 | Village and Small Industries |
| 2852 | Industries |
| 2853 | Non-ferrous Mining and Metallurgical Industries |
| 2875 | Other Industries |
| 2885 | Other Outlays on Industries and Minerals |
| *(g) Transport* | |
| 3001 | Indian Railways-Policy Formulation, Direction, Research and other Miscellaneous Organization |
| 3002 | Indian Railways-Commercial Lines-Working Expenses |
| 3003 | Indian Railways-Strategic Lines-Working Expenses |
| 3004 | Indian Railways-Open Line Works (Revenue) |
| 3005 | Payments to General Revenues |
| 3006 | Appropriation from Railway Surplus |
| 3007 | Repayment of Loans taken from General Revenues |
| 3051 | Ports and Light Houses |
| 3052 | Shipping |
| 3053 | Civil Aviation |
| 3054 | Roads and Bridges |

| | |
|---|---|
| 3055 | Road Transport |
| 3056 | Inland Water Transport |
| 3075 | Other Transport Services |
| *(h) Communications* | |
| 3201 | Postal Services |
| 3225 | Telecommunication Services |
| 3230 | Dividends to General Revenues |
| 3231 | Appropriation from Telecommunications Surplus |
| 3232 | Repayment of Loans taken from General Revenues by Telecommunications |
| 3252 | Satellite Systems |
| 3275 | Other Communication Services |
| *(i) Science Technology and Environment* | |
| 3401 | Atomic Energy Research |
| 3402 | Space Research |
| 3403 | Oceanographic Research |
| 3425 | Other Scientific Research |
| 3435 | Ecology and Environment |
| *(j) General Economic Services* | |
| 3451 | Secretariat-Economic Services |
| 3452 | Tourism |
| 3453 | Foreign Trade and Export Promotion |
| 3454 | Census Surveys and Statistics |
| 3455 | Meteorology |
| 3456 | Civil Supplies |
| 3465 | General Financial and Trading Institutions |
| 3466 | International Financial Institutions |
| 3475 | Other General Economic Services |
| **D. Grants-in-aid and contributions** | |
| 3601 | Grants-in-aid to State Governments |
| 3602 | Grants-in-aid to Union Territory Governments |
| 3604 | Compensation and Assignments to Local Bodies and Panchayati Raj Institutions |
| 3605 | Technical and Economic Co-operation with other countries |
| 3606 | Aid Materials and Equipments |
| **CONSOLIDATED FUND – CAPITAL PUBLIC DEBT, LOANS, ETC. RECEIPTS HEADS (CAPITAL ACCOUNT)** | |
| 4000 | Miscellaneous Capital Receipts |

| **EXPENDITURE HEADS (*CAPITAL ACCOUNT)*** | |
|---|---|
| **A. Capital Account of General Services** | |
| 4046 | Capital Outlay on Currency, Coinage and Mint |
| 4047 | Capital Outlay on other Fiscal Services |
| 4055 | Capital Outlay on Police |
| 4058 | Capital Outlay on Stationery and Printing |
| 4059 | Capital Outlay on Public Works |
| 4070 | Capital Outlay on other Administrative Services |
| 4075 | Capital Outlay on Miscellaneous General Services |
| 4076 | Capital Outlay on Defense Services |
| **B. Capital Account of Social Services** | |
| *(a) Capital Account of Education, Sports, Art and Culture* | |
| 4202 | Capital Outlay on Education, Sports, Art and Culture |
| *(b) Capital Account of Health and Family Welfare* | |
| 4210 | Capital Outlay on Medical and Public Health |
| 4211 | Capital Outlay on Family Welfare |
| *(c) Capital Account of Water Supply, Sanitation, Housing and Urban Development* | |
| 4215 | Capital Outlay on Water Supply and Sanitation |
| 4216 | Capital Outlay on Housing |
| 4217 | Capital Outlay on Urban Development |
| *(d) Capital Account of Information and Broadcasting* | |
| 4220 | Capital Outlay on Information and Publicity |
| 4221 | Capital Outlay on Broadcasting |
| *(e) Capital Account of Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes* | |
| 4225 | Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes |
| *(g) Capital Account of Social Welfare and Nutrition* | |
| 4235 | Capital Outlay on Social Security and Welfare |
| 4236 | Capital Outlay on Nutrition |
| *(h) Capital Account of Other Social Services* | |
| 4250 | Capital Outlay on other Social Services |
| **C. Capital Accounts of Economic Services** | |
| *(a) Capital Account of Agriculture and Allied Activities* | |
| 4401 | Capital Outlay on Crop Husbandry |
| 4402 | Capital Outlay on Soil and Water Conservation |
| 4403 | Capital Outlay on Animal Husbandry |

| | |
|---|---|
| 4404 | Capital Outlay on Dairy Development |
| 4405 | Capital Outlay on Fisheries |
| 4406 | Capital Outlay on Forestry and Wild Life |
| 4407 | Capital Outlay on Plantations |
| 4408 | Capital Outlay on Food Storage and Warehousing |
| 4415 | Capital Outlay on Agricultural Research and Education |
| 4416 | Investment in Agricultural Financial Institutions |
| 4425 | Capital Outlay on Co-operation |
| 4435 | Capital Outlay on other Agricultural Programmes |
| *(b) Capital Account of Rural Development* | |
| 4515 | Capital Outlay on other Rural Development Programmes |
| *(c) Capital Account of Special Areas Programmes* | |
| 4551 | Capital Outlay on Hill Areas |
| 4552 | Capital Outlay on North Eastern Areas |
| 4575 | Capital Outlay on other Special Areas Programmes |
| *(d) Capital Account of Irrigation and Flood Control* | |
| 4700 | Capital Outlay on Major Irrigation |
| 4701 | Capital Outlay on Medium Irrigation |
| 4702 | Capital Outlay on Minor Irrigation |
| 4705 | Capital Outlay on Command Area Development |
| 4711 | Capital Outlay on Flood Control Projects |
| *(e) Capital Account of Energy* | |
| 4801 | Capital Outlay on Power Projects |
| 4802 | Capital Outlay on Petroleum |
| 4803 | Capital Outlay on Coal and Lignite |
| 4810 | Capital Outlay on New and Renewable Energy |
| *(f) Capital Account of Industry and Minerals* | |
| 4851 | Capital Outlay on Village and Small Industries |
| 4852 | Capital Outlay on Iron and Steel Industries |
| 4853 | Capital Outlay on Non-ferrous Mining and Metallurgical Industries |
| 4854 | Capital Outlay on Cement and Non-metallic Mineral Industries |
| 4855 | Capital Outlay on Fertilizer Industries |
| 4856 | Capital Outlay on Petro-Chemical Industries |
| 4857 | Capital Outlay on Chemicals and Pharmaceutical Industries |
| 4858 | Capital Outlay on Engineering Industries |
| 4859 | Capital Outlay on Telecommunication and Electronic Industries |

| | |
|---|---|
| 4860 | Capital Outlay on Consumer Industries |
| 4861 | Capital Outlay on Atomic Energy Industries |
| 4875 | Capital Outlay on other Industries |
| 4885 | Other Capital Outlay on Industries and Minerals |
| *(g) Capital Account of Transport* | |
| 5002 | Capital Outlay on Indian Railways-Commercial Lines |
| 5003 | Capital Outlay on Indian Railways-Strategic Lines |
| 5051 | Capital Outlay on Ports and Light Houses |
| 5052 | Capital Outlay on Shipping |
| 5053 | Capital Outlay on Civil Aviation |
| 5054 | Capital Outlay on Roads and Bridges |
| 5055 | Capital Outlay on Road Transport |
| 5056 | Capital Outlay on Inland and Water Transport |
| 5075 | Capital Outlay on other Transport Services |
| *(h) Capital Account of Communication* | |
| 5201 | Capital Outlay on Postal Services |
| 5225 | Capital Outlay on Telecommunication Services |
| 5252 | Capital Outlay on Satellite System |
| 5275 | Capital Outlay on other Communication Services |
| *(i) Capital Account of Science Technology and Environment* | |
| 5401 | Capital Outlay on Atomic Energy Research |
| 5402 | Capital Outlay on Space Research |
| 5403 | Capital Outlay on Oceanographic Research |
| 5425 | Capital Outlay on other Scientific and Environmental Research |
| *(j) Capital Account of General Economic Services* | |
| 5452 | Capital Outlay on Tourism |
| 5453 | Capital Outlay on Foreign Trade and Export Promotion |
| 5455 | Capital Outlay on Meteorology |
| 5465 | Investments in General Financial and Trading Institutions |
| 5466 | Investment in International Financial Institutions |
| 5467 | Capital Outlay on Investment of National Investment Fund |
| 5475 | Capital Outlay on other General Economic Services |
| **D. Grants-in-aid and Contributions** | |
| **E. Public Debt** | |
| 6001 | Internal Debt of Central Government |
| 6002 | External Debt |

| | |
|---|---|
| 6003 | Internal Debt of the State Government |
| 6004 | Loans and Advances from the Central Government |
| 6005 | External Debt Suspense |
| **F. Loans and Advances** | |
| 6075 | Loans for Miscellaneous General Services |
| 6202 | Loans for Education, Sports, Art and Culture |
| 6210 | Loans for Medical and Public Health |
| 6211 | Loans for Family Welfare |
| 6215 | Loans for Water Supply and Sanitation |
| 6216 | Loans for Housing |
| 6217 | Loans for Urban Development |
| 6220 | Loans for Information and Publicity |
| 6221 | Loans for Broadcasting |
| 6225 | Loans for Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes |
| 6235 | Loans for Social Security and Welfare |
| 6245 | Loans for Relief on account of Natural Calamities |
| 6250 | Loans for other Social Services |
| 6401 | Loans for Crop Husbandry |
| 6402 | Loans for Soil and Water Conservation |
| 6403 | Loans for Animal Husbandry |
| 6404 | Loans for Dairy Development |
| 6405 | Loans for Fisheries |
| 6406 | Loans for Forestry and Wild Life |
| 6407 | Loans for Plantations |
| 6408 | Loans for Food Storage and Warehousing |
| 6416 | Loans to Agricultural Financial Institutions |
| 6425 | Loans for Co-operation |
| 6435 | Loans for Other Agricultural Programmes |
| 6501 | Loans for Special Programmes for Rural Development |
| 6505 | Loans for Rural Employment |
| 6506 | Loans for Land Reforms |
| 6515 | Loans for other Rural Development Programmes |
| 6551 | Loans for Hill Areas |
| 6552 | Loans for North Eastern Areas |
| 6575 | Loans for other Special Areas Programmes |
| 6700 | Loans for Major Irrigation |

| | |
|---|---|
| 6701 | Loans for Medium Irrigation |
| 6702 | Loans for Minor Irrigation |
| 6705 | Loans for Command Area Development |
| 6711 | Loans for Flood Control Projects |
| 6801 | Loans for Power Projects |
| 6802 | Loans for Petroleum |
| 6803 | Loans for Coal and Lignite |
| 6810 | Loans for New and Renewal Energy |
| 6851 | Loans for Village and Small Industries |
| 6852 | Loans for Iron and Steel Industries |
| 6853 | Loans for Non-ferrous Mining and Metallurgical Industries |
| 6854 | Loans for Cement and Non-Metallic Mineral Industries |
| 6855 | Loans for Fertilizer Industries |
| 6856 | Loans for Petro-Chemical Industries |
| 6857 | Loans for Chemical and Pharmaceutical Industries |
| 6858 | Loans for Engineering Industries |
| 6859 | Loans for Telecommunication and Electronic Industries |
| 6860 | Loans for Consumer Industries |
| 6861 | Loans for Atomic Energy Industries |
| 6875 | Loans for other Industries |
| 6885 | Other loans to Industries and Minerals |
| 7002 | Loans to Railways |
| 7051 | Loans for Ports and Light Houses |
| 7052 | Loans for Shipping |
| 7053 | Loans for Civil Aviation |
| 7055 | Loans for Road Transport |
| 7056 | Loans for Inland Water Transport |
| 7075 | Loans for other Transport Services |
| 7225 | Loans for Telecommunication Services |
| 7275 | Loans for other Communication Services |
| 7425 | Loans for other Scientific Research |
| 7452 | Loans for Tourism |
| 7453 | Loans for Foreign Trade Export Promotion |
| 7465 | Loans for General Financial and Trading Institutions |
| 7475 | Loans for other General Economic Services |
| 7601 | Loans and Advances to State Governments |

| | |
|---|---|
| 7602 | Loans and Advances to Union Territory Governments |
| 7605 | Advances to Foreign Governments |
| 7610 | Loans to Government Servants, etc. |
| 7615 | Miscellaneous Loans |
| **G. Inter-State Settlement** | |
| 7810 | Inter State Settlement |
| **H. Transfer to Contingency Fund** | |
| 7999 | Appropriation to the Contingency Fund |
| **CONTINGENCY FUND** | |
| 8000 | Contingency Fund |
| **PUBLIC ACCOUNT** | |
| **I. Small Savings, Provident Funds, etc.** | |
| *(a) National Small Savings Fund* | |
| 8001 | National Savings Deposits |
| 8002 | Other Savings Certificates |
| 8006 | Public Provident Funds |
| 8007 | Investments of National Small Savings Fund |
| 8008 | Income and Expenditure of National Small Savings Fund |
| *(b) State Provident Funds* | |
| 8009 | State Provident Funds |
| *(c) Other Accounts* | |
| 8010 | Trusts and Endowments |
| 8011 | Insurance and Pension Funds |
| 8012 | Special Deposits and Accounts |
| 8013 | Other Deposits and Accounts |
| *(d) Other Savings Schemes* | |
| 8031 | Other Savings Deposits |
| 8032 | Other Savings Certificates |
| **J. Reserve Funds** | |
| *(a) Reserve Funds bearing Interest* | |
| 8115 | Depreciation/Renewal Reserve Fund |
| 8116 | Revenue Reserve Funds |
| 8117 | Development Funds |
| 8118 | Capital Reserve Funds |
| 8119 | Railway Safety Fund |
| 8121 | General and Other Reserve Funds |

| | |
|---|---|
| *(b) Reserve Funds not bearing Interest* | |
| 8222 | Sinking Funds |
| 8223 | Famine Relief Fund |
| 8224 | Central Road Funds |
| 8225 | Roads and Bridges Fund |
| 8226 | Depreciation/Renewal Reserve Fund |
| 8228 | Revenue Reserve Funds |
| 8229 | Development and Welfare Funds |
| 8230 | Special Railway Safety Fund |
| 8231 | Railway Safety Fund |
| 8232 | National Rural Employment Guarantee Fund |
| 8235 | General and Other Reserve Funds |
| **K. Deposits and Advances** | |
| *(a) Deposits bearing Interest* | |
| 8336 | Civil Deposits |
| 8337 | Deposits of Railways |
| 8338 | Deposits of Local Funds |
| 8342 | Other Deposits |
| *(b) Deposits not bearing Interest* | |
| 8443 | Civil Deposits |
| 8444 | Defense Deposits |
| 8445 | Railway Deposits |
| 8446 | Postal Deposits |
| 8447 | Telecommunication Deposits |
| 8448 | Deposits of Local Funds |
| 8449 | Other Deposits |
| 8450 | Balance Account of Union Territories |
| 8451 | Bhopal Gas Leak Disaster Relief Fund |
| 8452 | National Investment Fund |
| 8453 | Income and Expenditure Account of National Investment Fund |
| *(c) Advances* | |
| 8550 | Civil Advances |
| 8551 | Defense Advances |
| 8552 | Railway Advances |
| 8553 | Postal Advances |
| 8554 | Telecommunication Advances |

| | |
|---|---|
| **L. Suspense and Miscellaneous** | |
| *(a) Coinage Accounts* | |
| 8656 | Coinage Accounts |
| *(b) Suspense* | |
| 8658 | Suspense Accounts |
| 8659 | Suspense Accounts (Defense) |
| 8660 | Suspense Accounts (Railways) |
| 8661 | Suspense Accounts (Postal) |
| 8662 | Suspense Accounts (Telecommunication) |
| 8663 | Accounting Adjustment Suspense |
| *(c) Other Accounts* | |
| 8670 | Cheques and Bills |
| 8671 | Departmental Balances |
| 8672 | Permanent Cash Imprest |
| 8673 | Cash Balance Investment Account |
| 8674 | Security Deposits made by Government |
| 8675 | Deposits with Reserve Bank |
| 8677 | Remittances into Banks/Treasuries |
| *(d) Accounts with Governments of Foreign Countries* | |
| 8679 | Accounts with Governments of other Countries |
| *(e) Miscellaneous* | |
| 8680 | Miscellaneous Government Accounts |
| **M. Remittances** | |
| *(a) Money Orders and other Remittances* | |
| 8781 | Money Orders |
| 8782 | Cash Remittances and adjustments between officers rendering accounts to the same Accounts Officer |
| 8785 | Other Remittances |
| *(b) Inter Government Adjustment Account* | |
| 8786 | Adjusting Account between Central and State Governments |
| 8787 | Adjusting Account with Railways |
| 8788 | Adjusting Account with Posts |
| 8789 | Adjusting Account with Defense |
| 8790 | Accounts with States, etc. (Railways) |
| 8791 | Accounts with States, etc. (Posts) |
| 8792 | Accounts with States, etc. (Defense) |

| | |
|---|---|
| 8793 | Inter State Suspense Account |
| 8794 | Accounts with the High Commissioner for India in U. K. |
| 8795 | Adjusting Account with Telecommunications |
| *(c) Exchange Accounts* | |
| 8797 | Exchange Accounts |
| **N. Cash Balance** | |
| 8999 | Cash Balance |

**Table 6: List of Grants**

| Demand Nos./ Major Head | Description |
|---|---|
| 1 | State Legislatures |
| 2011 | Parliament/State/Union Territory Legislatures |
| 2 | Council of Ministers |
| 2013 | Council of Ministers |
| 3 | Secretariat |
| 2052 | Secretariat – General Services |
| 2251 | Secretariat – Social Services |
| 3451 | Secretariat-Economic Services |
| 5475 | Capital Outlay on other General Economic Services |
| 4 | District Adminstration |
| 2053 | District Administration |
| 5 | Administrative Services |
| 2052 | Secretariat – General Services |
| 2070 | Other Administrative Services |
| 6 | Adminstration of Justice |
| 2014 | Administration of Justice |
| 7 | Elections |
| 2015 | Elections |
| 2515 | Other Rural Development Programmes |
| 8 | Revenue |
| 2029 | Land Revenue |
| 2052 | Secretariat – General Services |

| Demand Nos./ Major Head | Description |
|---|---|
| 9 | Forest |
| 2406 | Forestry and Wild Life |
| 4406 | Capital Outlay on Forestry and Wild Life |
| 10 | Miscellaneous General services |
| 2075 | Miscellaneous General Services |
| 11 | Miscellaneous Social Services |
| 2250 | Other Social Services |
| 3425 | Other Scientific Research |
| 3435 | Ecology and Environment |
| 4250 | Capital Outlay on other Social Services |
| 5425 | Capital Outlay on other Scientific and Environmental Research |
| 12 | Other Taxes |
| 2030 | Stamps and Registration |
| 2041 | Taxes on Vehicles |
| 2045 | Other Taxes and Duties on Commodities and Services |
| 3055 | Road Transport |
| 13 | Excise |
| 2039 | State Excise |
| 5465 | Investments in General Financial and Trading Institutions |
| 14 | Sales Tax |
| 2040 | Taxes on Sales, Trade, etc. |
| 15 | Pension and other Retirement Benefits |
| 2071 | Pensions and Other Retirement benefits |
| 16 | Police |
| 2055 | Police |
| 2070 | Other Administrative Services |
| 4055 | Capital Outlay on Police |
| 17 | Jails |
| 2056 | Jails |
| 18 | Public Relation |
| 2220 | Information and Publicity |

| Demand Nos./ Major Head | Description |
|---|---|
| 19 | Public Works |
| 2059 | Public Works |
| 4055 | Capital Outlay on Police |
| 4059 | Capital Outlay on Public Works |
| 4070 | Capital Outlay on other Administrative Services |
| 4202 | Capital Outlay on Education, Sports, Art and Culture |
| 4210 | Capital Outlay on Medical and Public Health |
| 4225 | Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes |
| 4235 | Capital Outlay on Social Security and Welfare |
| 4250 | Capital Outlay on other Social Services |
| 4403 | Capital Outlay on Animal Husbandry |
| 4405 | Capital Outlay on Fisheries |
| 4515 | Capital Outlay on other Rural Development Programmes |
| 4700 | Capital Outlay on Major Irrigation |
| 4853 | Capital Outlay on Non-ferrous Mining and Metallurgical Industries |
| 5475 | Capital Outlay on other General Economic Services |
| 20 | Housing |
| 2216 | Housing |
| 4216 | Capital Outlay on Housing |
| 21 | Roads and Bridges |
| 3054 | Roads and Bridges |
| 4851 | Capital Outlay on Village and Small Industries |
| 4853 | Capital Outlay on Non-ferrous Mining and Metallurgical Industries |
| 5054 | Capital Outlay on Roads and Bridges |
| 22 | Area Development |
| 2575 | Other Special Areas Programmes |
| 2705 | Command Area Development |
| 4575 | Capital Outlay on other Special Areas Programmes |
| 4705 | Capital Outlay on Command Area Development |
| 23 | Labour and Employment |

| Demand Nos./ Major Head | Description |
|---|---|
| 2230 | Labour and Employment |
| 3475 | Other General Economic Services |
| 4250 | Capital Outlay on other Social Services |
| 24 | Education, Art and Culture |
| 2070 | Other Administrative Services |
| 2202 | General Education |
| 2203 | Technical Education |
| 2204 | Sports and Youth Services |
| 2205 | Art and Culture |
| 4202 | Capital Outlay on Education, Sports, Art and Culture |
| 25 | Treasury and Accounts Administration |
| 2054 | Treasury and Accounts Administration |
| 26 | Medical & Public Health and Sanitation |
| 2210 | Medical and Public Health |
| 2211 | Family Welfare |
| 3606 | Aid Materials and Equipments |
| 4210 | Capital Outlay on Medical and Public Health |
| 27 | Drinking Water Scheme |
| 2215 | Water Supply and Sanitation |
| 4215 | Capital Outlay on Water Supply and Sanitation |
| 28 | Special Programmes for Rural Development |
| 2501 | Special Programmes for Rural Development |
| 2515 | Other Rural Development Programmes |
| 2810 | Non-Conventional Sources of Energy |
| 4515 | Capital Outlay on other Rural Development Programmes |
| 29 | Urban Plan and Regional Development |
| 2217 | Urban Development |
| 4217 | Capital Outlay on Urban Development |
| 6217 | Loans for Urban Development |
| 30 | Tribal Area Development |
| 2014 | Administration of Justice |

| Demand Nos./ Major Head | Description |
|---|---|
| 2029 | Land Revenue |
| 2055 | Police |
| 2056 | Jails |
| 2059 | Public Works |
| 2202 | General Education |
| 2204 | Sports and Youth Services |
| 2205 | Art and Culture |
| 2210 | Medical and Public Health |
| 2211 | Family Welfare |
| 2217 | Urban Development |
| 2220 | Information and Publicity |
| 2225 | Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes |
| 2230 | Labour and Employment |
| 2235 | Social Security and Welfare |
| 2236 | Nutrition |
| 2401 | Crop Husbandry |
| 2402 | Soil and Water Conservation |
| 2403 | Animal Husbandry |
| 2404 | Dairy Development |
| 2405 | Fisheries |
| 2406 | Forestry and Wild Life |
| 2415 | Agricultural Research and Education |
| 2425 | Co-operation |
| 2501 | Special Programmes for Rural Development |
| 2505 | Rural Employment |
| 2515 | Other Rural Development Programmes |
| 2700 | Major Irrigation |
| 2702 | Minor Irrigation |
| 2801 | Power |
| 2851 | Village and Small Industries |
| 2852 | Industries |

| Demand Nos./ Major Head | Description |
|---|---|
| 2853 | Non-ferrous Mining and Metallurgical Industries |
| 3425 | Other Scientific Research |
| 3435 | Ecology and Environment |
| 3451 | Secretariat-Economic Services |
| 3452 | Tourism |
| 3454 | Census Surveys and Statistics |
| 3456 | Civil Supplies |
| 3475 | Other General Economic Services |
| 4059 | Capital Outlay on Public Works |
| 4202 | Capital Outlay on Education, Sports, Art and Culture |
| 4210 | Capital Outlay on Medical and Public Health |
| 4215 | Capital Outlay on Water Supply and Sanitation |
| 4216 | Capital Outlay on Housing |
| 4217 | Capital Outlay on Urban Development |
| 4225 | Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes |
| 4250 | Capital Outlay on other Social Services |
| 4401 | Capital Outlay on Crop Husbandry |
| 4402 | Capital Outlay on Soil and Water Conservation |
| 4405 | Capital Outlay on Fisheries |
| 4406 | Capital Outlay on Forestry and Wild Life |
| 4425 | Capital Outlay on Co-operation |
| 4515 | Capital Outlay on other Rural Development Programmes |
| 4575 | Capital Outlay on other Special Areas Programmes |
| 4700 | Capital Outlay on Major Irrigation |
| 4701 | Capital Outlay on Medium Irrigation |
| 4702 | Capital Outlay on Minor Irrigation |
| 4705 | Capital Outlay on Command Area Development |
| 4801 | Capital Outlay on Power Projects |
| 4853 | Capital Outlay on Non-ferrous Mining and Metallurgical Industries |
| 4885 | Other Capital Outlay on Industries and Minerals |

| Demand Nos./ Major Head | Description |
|---|---|
| 5054 | Capital Outlay on Roads and Bridges |
| 5452 | Capital Outlay on Tourism |
| 5475 | Capital Outlay on other General Economic Services |
| 6408 | Loans for Food Storage and Warehousing |
| 6425 | Loans for Co-operation |
| 6885 | Other Loans to Industries and Minerals |
| 31 | Rehabilitation and Relief - **(deleted)** |
| | |
| 32 | Civil Supplies |
| 3456 | Civil Supplies |
| 5475 | Capital Outlay on other General Economic Services |
| 7475 | Loans for other General Economic Services |
| 33 | Social Security and Welfare |
| 2202 | General Education |
| 2225 | Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes |
| 2230 | Labour and Employment |
| 2235 | Social Security and Welfare |
| 2236 | Nutrition |
| 4225 | Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes |
| 4235 | Capital Outlay on Social Security and Welfare |
| 4236 | Capital Outlay on Nutrition |
| 6225 | Loans for Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes |
| 6235 | Loans for Social Security and Welfare |
| 34 | Relief from Natural Calamities |
| 2245 | Relief on account of Natural Calamities |
| 6245 | Loans for Relief on account of Natural Calamities |
| 35 | Miscellaneous Community and Economic Services |
| 2047 | Other Fiscal Services |
| 3454 | Census Surveys and Statistics |
| 3475 | Other General Economic Services |

| Demand Nos./ Major Head | Description |
|---|---|
| 4047 | Capital Outlay on other Fiscal Services |
| 5465 | Investments in General Financial and Trading Institutions |
| 5475 | Capital Outlay on other General Economic Services |
| 36 | Co-operation |
| 2408 | Food Storage and Warehousing |
| 2425 | Co-operation |
| 4408 | Capital Outlay on Food Storage and Warehousing |
| 4425 | Capital Outlay on Co-operation |
| 6408 | Loans for Food Storage and Warehousing |
| 6425 | Loans for Co-operation |
| 37 | Agriculture |
| 2401 | Crop Husbandry |
| 2415 | Agricultural Research and Education |
| 2435 | Other Agricultural Programmes |
| 4401 | Capital Outlay on Crop Husbandry |
| 6401 | Loans for Crop Husbandry |
| 38 | Minor Irrigation and Soil Conservation |
| 2402 | Soil and Water Conservation |
| 2702 | Minor Irrigation |
| 4402 | Capital Outlay on Soil and Water Conservation |
| 4702 | Capital Outlay on Minor Irrigation |
| 39 | Animal Husbandry and Medical |
| 2403 | Animal Husbandry |
| 2404 | Dairy Development |
| 2405 | Fisheries |
| 2415 | Agricultural Research and Education |
| 4405 | Capital Outlay on Fisheries |
| 40 | State Enterprises |
| 2852 | Industries |
| 4860 | Capital Outlay on Consumer Industries |
| 6860 | Loans for Consumer Industries |

| Demand Nos./ Major Head | Description |
|---|---|
| 41 | Community Development |
| 2515 | Other Rural Development Programmes |
| 4515 | Capital Outlay on other Rural Development Programmes |
| 42 | Industries |
| 2851 | Village and Small Industries |
| 2852 | Industries |
| 4851 | Capital Outlay on Village and Small Industries |
| 4885 | Other Capital Outlay on Industries and Minerals |
| 6860 | Loans for Consumer Industries |
| 6885 | Other loans to Industries and Minerals |
| 43 | Minerals |
| 2802 | Petroleum |
| 2853 | Non-ferrous Mining and Metallurgical Industries |
| 4802 | Capital Outlay on Petroleum |
| 4853 | Capital Outlay on Non-ferrous Mining and Metallurgical Industries |
| 44 | Stationery and Printing |
| 2058 | Stationery and Printing |
| 4058 | Capital Outlay on Stationery and Printing |
| 45 | Loans to Government Servant |
| 7610 | Loans to Government Servants, etc. |
| 46 | Irrigation |
| 2700 | Major Irrigation |
| 2701 | Medium Irrigation |
| 2702 | Minor Irrigation |
| 4700 | Capital Outlay on Major Irrigation |
| 4701 | Capital Outlay on Medium Irrigation |
| 4702 | Capital Outlay on Minor Irrigation |
| 4711 | Capital Outlay on Flood Control Projects |
| 47 | Tourism |
| 3452 | Tourism |
| 5452 | Capital Outlay on Tourism |

| Demand Nos./ Major Head | Description |
|---|---|
| 48 | Power |
| 2801 | Power |
| 4801 | Capital Outlay on Power Projects |
| 6801 | Loans for Power Projects |
| 49 | Compensation and Assignment to Local Bodies and Panchayati Raj Institutions |
| 3604 | Compensation and Assignments to Local Bodies and Panchayati Raj Institutions |
| 50 | Rural Employment |
| 2505 | Rural Employment |
| 2515 | Other Rural Development Programmes |
| 4515 | Capital Outlay on other Rural Development Programmes |
| 51 | Special Component Plan for Welfare of Scheduled Castes |
| 2014 | Adminstration of Justice |
| 2029 | Land Revenue |
| 2056 | Jail |
| 2059 | Public Works |
| 2202 | General Education |
| 2204 | Sports and Youth Services |
| 2205 | Art and Culture |
| 2210 | Medical and Public Health |
| 2211 | Family Welfare |
| 2217 | Urban Development |
| 2225 | Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes |
| 2230 | Labour and Employment |
| 2235 | Social Security and Welfare |
| 2236 | Nutrition |
| 2401 | Crop Husbandry |
| 2402 | Soil and Water Conservation |
| 2403 | Animal Husbandry |
| 2404 | Dairy Development |
| 2405 | Fisheries |
| 2406 | Forestry and Wild Life |

| Demand Nos./ Major Head | Description |
|---|---|
| 2425 | Co-operation |
| 2501 | Special Programmes for Rural Development |
| 2505 | Rural Employment |
| 2515 | Other Rural Development Programmes |
| 2701 | Medium Irrigation |
| 2702 | Minor Irrigation |
| 2705 | Command Area Development |
| 2801 | Power |
| 2802 | Petroleum |
| 2851 | Village and Small Industries |
| 2852 | Industries |
| 3451 | Secretariat-Economic Services |
| 3452 | Tourism |
| 3454 | Census Surveys and Statistics |
| 3456 | Civil Supplies |
| 3475 | Other General Economic Services |
| 4059 | Capital Outlay on Public Works |
| 4202 | Capital Outlay on Education, Sports, Art and Culture |
| 4215 | Capital Outlay on Water Supply and Sanitation |
| 4217 | Capital Outlay on Urban Development |
| 4225 | Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes |
| 4250 | Capital Outlay on other Social Services |
| 4402 | Capital Outlay on Soil and Water Conservation |
| 4405 | Capital Outlay on Fisheries |
| 4406 | Capital Outlay on Forestry and Wild Life |
| 4425 | Capital Outlay on Co-operation |
| 4515 | Capital Outlay on other Rural Development Programmes |
| 4575 | Capital Outlay on other Special Areas Programmes |
| 4700 | Capital Outlay on Major Irrigation |
| 4701 | Capital Outlay on Medium Irrigation |

| Demand Nos./ Major Head | Description |
|---|---|
| 4702 | Capital Outlay on Minor Irrigation |
| 4705 | Capital Outlay on Command Area Development |
| 4801 | Capital Outlay on Power Projects |
| 4853 | Capital Outlay on Non-ferrous Mining and Metallurgical Industries |
| 5054 | Capital Outlay on Roads and Bridges |
| 5452 | Capital Outlay on Tourism |
| 5475 | Capital Outlay on other General Economic Services |

# Annexure 3. LIST OF OBJECT HEADS OF EXPENDITURE

**(BUDGET MANUAL REFERENCE: CHAPTER 3)**

**Table 7: Object Heads of Expenditure**

| Object Code | Object Head | General Description |
|---|---|---|
| 01 | Salaries | Provision for basic pay, personal pay, special pay, Dearness Pay (DP), Dearness Allowance (DA), House Rent Allowance (HRA), City Compensatory Allowance (CCA), Non Practising Allowance (NPA)/ Non Clinical Allowance, Subsistence Allowance, all other allowances treated as a part of salary, honorarium, bonus, leave encashment (surrendered leave during service), monthly remuneration to persons engaged on a non-regular basis against sanctioned posts |
| 02 | Wages | Provision for monthly remuneration to work charged employees |
| 03 | Travelling Expenses | Provision for travelling expenses for official tour and on transfer, fixed Travelling Allowance (TA) |
| 04 | Medical Expenses | Provision for reimbursement of medical expenses |
| 05 | Office Expenses | Provision for general expenses for office management/ maintenance like electricity, water, telephone and postal charges, purchase and repair of furniture, purchase of books and periodicals, stationery, etc. |
| 06 | Purchase of Vehicles | Provision for purchase of new office vehicles including functional vehicles |
| 07 | Running and Maintenance of Office Vehicles | Provision for expenses on Petrol, Oil and Lubricants and repair and maintenance |
| 08 | Professional and Special Services | Provision for payment for legal services, consultancy charges, other hired professional services, services rendered by other government agencies/bodies like railway police, etc., and payment to examiners, auditors, invigilators, inspection officials, artists, etc. |
| 09 | Rent, Rate and Taxes/Royalty | Provision for payment for rented buildings used for official purpose, all taxes related to government owned buildings |
| 10 | Publication Expenses | Provision for expenses on publication/ printing of departmental books/ periodicals/ reports/ other official literature and documents |

| Object Code | Object Head | General Description |
|---|---|---|
| 11 | Advertisement, Sale and Publicity Expenses | Provision for expenses on Notice Inviting Tenders (NITs), notifications, notices, pamphlets, leaflets, posters, all other expenses incurred on advertisements in electronic and print media |
| 12 | Grant in Aid (Other than Salary) | Grant in aid given by the Government for general purposes other than payment of salary and creation of assets |
| 13 | Scholarship and Stipend | Provision for expenses on scholarships and stipends to all categories of students |
| 14 | Sumptuary / Entertainment / Gift Expenses, etc. | Provision for expenses on sumptuary, refreshments, entertainments and gifts |
| 15 | Secret Service Expenses | Provision for expenses on services not to be disclosed in public interest (for specific departments only) |
| 16 | Minor Works | Provision for expenses on works of the nature of additions, alterations and renovations which should not be of considerable value (not more than Rupees 50 lakh) and should not add to the usefulness of the property significantly |
| 17 | Major Works | Provision for expenses on construction works (more than Rupees 50 lakh) |
| 18 | Machinery and Equipments/ Tools and Plants (METP) | Provision for purchases of all kinds of machineries, equipments, tools and plants for specific works and are not required for routine office activities |
| 19 | Electricity and Water Charges | Provision for payment on electricity and water charges incurred on functional activities by specific departments like Public Health & Engineering Department and Medical & Health Department |
| 20 | Running and Maintenance of Functional Vehicles | Provision for expenses on running and maintenance of functional vehicles including Petrol, Oil and Lubricants (POL), Diesel, etc. |
| 21 | Maintenance and Repairs | Provision for expenses on all kinds of repairs and maintenance of machineries, buildings, equipments, tools and plants, etc. |
| 22 | Material and Supplies | Provision for purchases of materials and supplies |
| 23 | Interest/ Dividends | Provision for payment of interest on borrowings and deposits and payment of dividends on share capital |
| 24 | Pension and Gratuity | Provision for social security pension payments |

| Object Code | Object Head | General Description |
|---|---|---|
| 25 | Depreciation | Provision for annual depreciation in the value of assets |
| 26 | Write off / Losses | Provision for writing off losses after obtaining sanction of the competent authority |
| 27 | Suspense | Balancing accounting head |
| 28 | Miscellaneous Expenses | Provision for expenses that cannot be classified under any other object head |
| 29 | Training, Tours and Conference Expenses | Provision for expenses on training programmes, academic tours, and conferences organised |
| 30 | Functions and Exhibitions | Provision for expenses on ceremonies, celebrations, and exhibitions related to departmental activities |
| 31 | Expenses on Library and Periodicals | Provision for expenses on purchase of books/ journals/ magazines/ other periodicals, etc., for libraries |
| 32 | Decretal Charges | Provision for expenses to be booked in compliance of court orders |
| 33 | Laboratory Expenses | Provision for expenses for purchase of laboratory equipments and / or related materials |
| 34 | Interest on Capital Accounts | Provision for interest charged on value of capital assets |
| 35 | Interest on Refunds | Provision for interest payment on refund of revenues |
| 36 | Hiring Charges of Vehicles | Provision for expenses on hiring of vehicles |
| 37 | Liveries and other facilities | Provision for expenses on liveries and other facilities for eligible employees |
| 38 | Stationery Expenses | Provision for expenses on purchase of office stationery |
| 39 | Printing Expenses | Provision for expenses on printed material purchased from State Government Press and/or other printing tasks got done by State Government Press or any other Press on behalf of State Government Press |
| 40 | Research, Evaluation and Survey Expenses | Provision for expenses on research, evaluation and surveys |
| 41 | Contractual Expenses | Provision for expenditure on hiring of services through agencies or on individuals directly engaged on contract basis against no sanctioned posts |
| 42 | Incentive and Honorarium Expenses | Provision for expenditure under the Incentive Scheme of the State |
| 43 | Employees and Labour Welfare Expenses | Provision for expenditure for welfare activities of labour / employees |

| Object Code | Object Head | General Description |
|---|---|---|
| 44 | Transport, Collection and Distribution Expenses | Provision for expenditure on distribution of supplies under Public Distribution System (PDS) |
| 45 | Improvement in Distributory System | Provision for expenditure on improving drinking water distributory system by Public Health and Engineering Department |
| 46 | Telephone, Light and Water facility to Members of Legislative Assembly | Provision for expenses on telephone, light and water facilities provided to Members of Legislative Assembly |
| 47 | House Rent, Vehicle and Transport Allowance to Members of Legislative Assembly | Provision for expenses on House Rent, Vehicle and Transport Allowance provided to Members of Legislative Assembly |
| 48 | Award and Compensation | Provision for expenses on land acquisition |
| 49 | Payment of Transport Equalisation | Provision for expenditure on transport equalization under Public Distribution System (PDS) |
| 50 | Disposal of Biochemical Waste | Provision for expenditure on disposal of biochemical waste |
| 51 | Expenses on Self Financing Services | Provision for running on self financing services |
| 52 | Soil Conservation Works | Provision for expenditure on soil conservation works |
| 53 | Payment of Difference Amount | Payment of difference amount under Public Distribution System (PDS) |
| 54 | Maintenance (Material) | Provision for expenditure on purchase of material for maintenance of capital works |
| 55 | Maintenance (Establishment) | Establishment cost of maintenance of capital works |
| 56 | Mess Management | Provision for expenditure on running of messes of guest houses, circuit houses, government hostels, Jodhpur House, Rajasthan House, Bikaner House, etc. |
| 57 | Expenses on Specific Services by the Departments | Provision for expenses on specific services relating to departmental activities |
| 58 | Beds and Clothes | Provision for expenditure on purchase of beds and clothes in hospitals/ dispensaries/ clinics/ health centres/ jails |
| 59 | Specific Purchases by Departments | Provision for expenses on specific purchases relating to departmental activities |
| 60 | Drugs and Medicines | Provision for expenditure on purchase of drugs and medicines in hospitals/ dispensaries/ clinics/ health |

| Object Code | Object Head | General Description |
|---|---|---|
| | | centres |
| 61 | Grocery and Food Stuff | Provision for expenditure on grocery and food materials supplied in departments dealing with jails, education, medical services, social welfare and relief services, etc. |
| 62 | Computerisation and Related Communication Expenses | Provision for expenditure relating to use of Information Technology (IT) in government departments, including expenditure on hiring of machines with men |
| 63 | Plantation | Provision for expenditure on plantation work carried out by Forest Department |
| 64 | Construction of Ponds and Diggis | Provision for expenditure on construction of ponds and diggis by Water Resources Department |
| 65 | Canals | Provision for expenditure on construction of canals by Water Resources Department |
| 66 | Branches | Provision for expenditure on construction of branches by Water Resources Department |
| 67 | Distributories | Provision for expenditure on construction of distributories by Water Resources Department |
| 68 | Underground Canals and Water Courses | Provision for expenditure on construction of canals and water courses by Water Resources Department |
| 69 | Expenses on Raw Water | Provision for expenditure on extraction of water for drinking purposes |
| 70 | Chemical Charges | Provision for expenditure on treatment of water for drinking purposes |
| 71 | State Share in Construction Works | Provision for expenditure on State's share in inter-state construction projects |
| 72 | Modernisation, Strengthening, Renovation and Upgradation Expenses | Provision for expenses on works of the nature of modernisation, strengthening and upgradations that add to the usefulness of the property/ equipments |
| 73 | Share Capital | Provision for investment in capital of any Government / non Government / quasi government agency/ body |
| 74 | Expenses on Construction of Roads and Bridges | Provision for expenditure on construction of roads and bridges |
| 75 | Loans | Provision for disbursement of loans |
| 76 | Stock and Storage (Aaklan) | Accounting adjustment entry |
| 77 | Advances for Public Works | Accounting adjustment entry |

| Object Code | Object Head | General Description |
|---|---|---|
| | (Aaklan) | |
| 78 | Manufacturing Account (Aaklan) | Accounting adjustment entry |
| 79 | Stock and Storage (Viklan) | Accounting adjustment entry |
| 80 | Advances for Construction of Public Works (Viklan) | Accounting adjustment entry |
| 81 | Manufacturing Account (Viklan) | Accounting adjustment entry |
| 82 | Transfer to Fund | Accounting adjustment entry |
| 83 | Transfer from Fund | Accounting adjustment entry |
| 84 | Pension and Retiral Benefits | Provision for payment of retirement benefits and payment of regular pension |
| 86 | Machinery and Equipments / Tools and Plants (Aaklan) | Accounting adjustment entry |
| 87 | Health Insurance Premium | Provision for payment of premium for health insurance of employees appointed on or after 1st January, 2004 |
| 88 | Tax on Cash Withdrawals from Banks | Provision for payment of tax on cash withdrawals from Banks |
| 89 | Government Contribution in Contributory Pension Scheme | Provision for State Government's contribution to Contributory Pension Scheme for employees appointed on or after 1st January, 2004 |
| 90 | Contribution | Provision for contribution or donation by a superior governmental entity to a local entity for a specified purpose. Contribution would normally arise out of obligation under an arrangement entered. |
| 91 | Subsidy | Provision for benefit given by government to groups, individuals and autonomous bodies usually in the form of cash payment |
| 92 | Grant –in-Aid General (Salary) | Grant in aid given by the government for payment of salary |
| 93 | Grant–in-Aid for creation of Capital Assets | Grant in aid given by the government for creation of assets |
| 97 | Add | Accounting adjustment entry |
| 98 | Deduct | Accounting adjustment entry |

# Annexure 4. LIST OF RESERVE FUNDS

**(BUDGET MANUAL REFERENCE: CHAPTER 4)**

**Table 8: List of Reserve Funds**

| Description |
|---|
| Reserve Fund bearing interest |
| Depreciation Reserve Funds- Government Commercial Departments and Undertakings |
| State Disaster Response Fund |
| Reserve Fund not bearing interest |
| Famine Relief Fund |
| State Roads and Bridges Fund |
| Development Funds for Agricultural Purposes |
| Development Funds for Animal Husbandry purposes |
| Industrial Development Fund |
| Co-operative Development Fund |
| Other Development and Welfare Fund |
| National Rural Employment Guarantee Fund |
| State Disaster Response Fund |
| Guarantee Redemption Fund |
| National Calamity Contingency Fund |
| Guarantee Redemption Fund Investment Account |

# Annexure 5. CONTINGENCY FUND

**(BUDGET MANUAL REFERENCE: CHAPTER 5)**

**THE RAJASTHAN CONTINGENCY FUND ACT, 1956**

(ACT No. 40 OF 1956)

*(Received the assent of the Governor on the 14th day of December, 1956)*

*An Act to provide for the establishment and maintenance of a Contingency Fund for the State of Rajasthan*

Whereas it is expedient to provide for the establishment and maintenance of a Contingency Fund for the State of Rajasthan in pursuance of clause (2) of article 267 of the Constitution of India; Be it enacted by the Rajasthan State Legislature in the seventh year of the Republic of India as follows:-

**1.** **Short title .-** This Act may be called the Rajasthan Contingency Fund Act, 1956.

**2.** **Interpretation .-** (1) In this Act, unless the subject or context otherwise requires:

(a) 'appointed day' means the first day of November, 1956; and

(b) 'State' means the new State of Rajasthan as formed by Section 10 of the State Reorganization Act, 1956 (Central Act 37 of 1956).

(2) The provisions of the Rajasthan General Clauses Act, 1955 (Rajasthan Act 8 of 1955) in force in the pre-reorganisation State of Rajasthan shall, as far as may be, apply *mutatis mutandis* to this Act.

**3.** **Establishment of the State Contingency Fund, the custody thereof and withdrawals therefrom** .- (1) With effect from the appointed day, there shall be established for the State a Contingency Fund in the nature of an imprest entitled the Contingency Fund of the State of Rajasthan, into which shall be paid from and out of the Consolidated Fund of the State a sum of one crore[1] of rupees.

(2) The said Contingency Fund shall be held on behalf of the Governor by the Secretary to the State Government in the Finance Department and no advance shall be made out of that Fund except for the purposes of meeting unforeseen expenditure pending authorisation of such expenditure by the State Legislature under appropriations made by law.

**4.** **Power to make rules .-** For the purposes of this Act the State Government may make rules regulating all matters connected with or ancillary to the custody of and the payment of moneys into and withdrawals of moneys from the Contingency Fund of the State.

**5. Repeal and Saving .-** (1) The Rajasthan Contingency Fund Ordinance, 1956 (Rajasthan Ordinance 8 of 1956) is hereby repealed.

(2) Such repeal shall not affect the rules and orders made under the Contingency Fund of Rajasthan Act, 1951 (Rajasthan Act III of 1951) in force in the pre-reorganization State of Rajasthan and such rules and orders as in force immediately before the appointed day shall, until rules are made under this Act, continue to be in force and be deemed to have been made under this Act.

**NOTES**

(1) The amount of Contingency Fund "Rs. 1,00,00,000" (Rupees one crore) substituted by Rs. Three Crores" by Rajasthan Contingency Fund (Amendment) Act. No. 5, 1973.

(2) The amount of Contingency Fund "Rs. Three Crores" substituted by "Rs. Six Crores" by Rajasthan Contingency Fund (Amendment) Act No. 38, 1976.

(3) The amount of Contingency Fund "Rs. Six Crores" substituted by "Rs. Ten Crores" by Rajasthan Contingency Fund (Amendment) Act. 10, *1984.*

(4) The amount of Contingency Fund "Rs. Ten Crores" substituted by "Rs. Twenty Five Crores" by Rajasthan Contingency Fund (Amendment) Act 11, 1984.

(5) The amount of Contingency Fund "Rs. Twenty Five Crores" substituted by "Rs. Thirty Five Crores" by Rajasthan Contingency Fund (Amendment) Act. 4, 1988.

(6) The amount of Contingency Fund "Rs. Thirty Five Crores" substituted by "Rs. Two hundred Crores" by Rajasthan Contingency Fund (Amendment) Act. 11, 2008.

## RAJASTHAN CONTINGENCY FUND RULES

(February 14, 1957)

No. F. 2 (1) F (B)/56:- In exercise of the powers conferred by section 4 of the Rajasthan Contingency Fund Act, 1956 (Act No. 40 of 1956), the Rajasthan Government hereby makes the following rules, namely:-

(1) These rules may be called the Rajasthan Contingency Fund Rules, 1957.

(2) The Rajasthan Contingency Fund Rules made by the pre-reorganisation State of Rajasthan are hereby repealed.

(3) All applications for Advances from the Contingency Fund shall be made to the Secretary to the Government of Rajasthan in the Finance Department. The applications shall give :-

(a) brief particulars of the additional expenditure involved,

(b) the circumstances in which provision could not be included in the budget,

(c) why its postponement is not possible,

(d) the amount required to be advanced from the Contingency Fund with full cost of the proposal for the year or part of the year as the case may be along with list of drawing officers and the Treasuries from which the amount is to be drawn,

(e) the grant orappropriation under which the supplementary provision will eventually have to be obtained and,

(f) particulars of savings when expenditure on a new service can be met by re-appropriation of funds within the grant.

(Note: Form of Application (G.A.31) is annexed to the rules)

4. (i) Advances from the Contingency Fund shall be made for the purpose of meeting unforeseen expenditure, including expenditure on new service not contemplated in the annual financial statement.

(ii) Token advances shall not be made out of the Rajasthan Contingency Fund.

5. A copy of the order sanctioning the advance, which shall specify the amount, the grant or appropriation to which it relates and giving brief particulars by sub-heads and units of appropriation of the expenditure for meeting which it is made, shall be forwarded by the Finance Department to the Accountant General, Rajasthan.

6. Supplementary estimates for all expenditure so financed shall be presented to the State Legislature, at the first session meeting immediately after the advance is sanctioned. If in exceptional circumstance to be recorded in writing, the supplementary estimates when they cannot be presented to the State Legislature in the ensuing session may be so presented at a subsequent session provided that this process completed within the same financial year, and as soon as the State Legislature has authorised the additional expenditure by including it in any supplementary appropriation Act, the advances made from the Contingency Fund shall be resumed to the Contingency Fund.

Note 1. While presenting to Legislature estimates for expenditure financed from the contingency fund a note to the following effect shall be appended to such estimates-
"A sum of Rs----------has been advanced from the Contingency Fund in----------and an equivalent amount is required to enable repayment to be made to that Fund".

Note 2. If the expenditure on new services not contemplated in the annual financial statement can be met wholly or partly from the savings available within the authorised appropriation, the note appended to the estimates submitted shall be in the following form:-

"The expenditure is on a new service. A sum of Rs……..has been advanced from the contingency Fund in……...and an equivalent amount is required to enable repayment to be made to that Fund.

The amount, viz. Rs……..(whole amount) can be found by re-appropriation of savings within the grant, and a token vote only is now required.

OR: The amount, viz. Rs…… (part amount), can be found by re-appropriation of savings within the grant. A vote is required for the balance viz Rs…….only".

7. If, after the orders sanctioning an advance from the Contingency Fund have been issued in accordance with rule 5 and before action is taken in accordance with rule 6, it is found that the advance sanctioned will remain wholly or partly unutilised, an application shall be made to the sanctioning authority for cancelling or modifying the sanction as the case may be.
8. All advances sanctioned from the Contingency Fund to meet expenditure in excess of the provision for the service included in an Appropriation (Vote on Account) Act shall be resumed to the Contingency Fund as soon as the Appropriation Act in respect of the expenditure on the service for the whole year, including the excess met from the advances from the Contingency Fund, has been passed.
9. A copy of the order resuming the advance, which shall give a reference to the number and date of the order in which the original advance was made and to the Supplementary Appropriation Act referred to in rule 6 shall be forwarded by the Finance Department to the Accountant General.
10. An account of the transactions of the fund shall be maintained by the Finance Department in Form GA 32 annexed to the Rules.

Actual expenditure incurred against the advances from the Contingency Fund shall be recorded in the account relating to the Contingency Fund in the same detail as it would have been shown if it had been paid out of the Consolidated Fund.

**APPLICATION FOR ADVANCE FROM CONTINGENCY FUND**

1. Name of the Department
2. Application number and date (Department file No. and date of U.O. reference)
3. a. Brief description of the item/scheme/activity , and
   b. Whether it is Plan or Centrally Sponsored/Non-Plan
4. Demand Number .....Major, Minor, Sub and detailed Heads of Account under which the supplementary demand or appropriation will eventually have to be made.
5. Proposed period of sanction of the Scheme
6. The period upto which the expenditure is proposed to be met from the advance from the Contingency Fund and the amount of advance required
7. Total cost of the proposal

| | Recurring | Non-Recurring | Total |
|---|---|---|---|
| (i). To be met from the advance from the Contingency Fund | | | |
| (ii). For the remaining part of the year, if any | | | |
| Total (i) + (ii) | | | |
| (iii). Annual average cost, if the scheme/ activity is likely to be continued beyond the current financial year. | | | |

8. Financial assistance from the Government of India or other bodies, if any, resulting directly from the proposed expenditure.
   i. During the current year.
   ii. Annually.
9. Whether the commitment to provide assistance has been received from the Government of India or other bodies and if so, the nature of such assistance (i.e. grant or loan and the No. and date of the relevant communication).
10. Circumstances in which provision could not be included in the Budget/Supplementary statement of expenditure.
11. Why the proposed expenditure cannot be postponed till provision is made through a supplementary demand/ appropriation or the next annual budget.
12. Whether recoupment will be by means of a token or full supplementary demand/appropriation.
13. Name of the Controlling officer at whose disposal the amount would be placed.
14. Name of the Treasury/ Treasuries from where the amount shall be drawn.
15. Designation of the Drawing and Disbursing officer(s).
16. Any further information considered necessary but not covered in the foregoing items.
17. Position of utilisation of advance already taken, if any, from the Contingency Fund :-

| | | |
|---|---|---|
| i. | F.D. Order No. and date<br>Dated…….. | No…… |
| ii. | Amount of advance authorized | Rs…… lakh |
| iii. | Position of utilisation of advance | |

Signature…….

Date…….

Designation…….

(Controlling Officer)

Recommended, and forwarded to Finance Department for sanctioning advance from the Contingency Fund.

It is certified that I have satisfied myself that the amount of Contingency Fund Advance of Rs……..lakh will be fully utilised before……..when it will be recouped by presenting Supplementary Demand/ Appropriation.

Secretary/Spl.Secy./Dy.Secy. to Government

…….Department

Date……..

**THE ADMINISTRATIVE AND FINANCIAL SANCTION TO BE ISSUED BY THE ADMINISTRATIVE DEPARTMENT/CONTROLLING OFFICER, AFTER AN ADVANCE FROM THE CONTINGENCY FUND HAS BEEN SANCTIONED BY THE FINANCE DEPARTMENT, SHALL ALSO CONTAIN THE FOLLOWING PARAGRAPH:**

"The expenditure should be debited to the Budget Head and the amount of Rs…….should be met out of the advance from the Contingency Fund sanctioned in the F.D. Order No……dt…….A supplementary demand/ appropriation to enable payment to the Fund should be obtained at the first session of the State legislature after the date of this order".

**Rajasthan Contingency Fund Register**

| Transaction of the Contingency Fund of the State maintained by the Finance Department Amount of Fund Rs. 200,00,00,000 |
|---|

| S. No | Name of the Department making the application for advance | Number and date of the application for advance | Number and date of the order sanctioning the advance | Amount of sanctioned advance | Demand No. Major head , Minor head and the sub-head to which the expenditure eventually debitable |
|---|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 | 6 |
| | | | | | |

| Actual expenditure against the sanctioned advance | Supplementary Appropriation act providing for additional expenditure | Amount of advance | Balance after each transaction | Initials of officer in charge | Remarks |
|---|---|---|---|---|---|
| 7 | 8 | 9 | 10 | 11 | 12 |

**Government Circular No F.2 (1)/FD/1/1/ Budget/79 dated 28.11.1987**

Appendix-IV

राजस्थान सरकार
वित्त (आय–व्ययक) विभाग

क्रमांकःप.2(1)वित्त.1(1)आ.व्य./79 जयपुर 28 नवम्बर, 1987

परिपत्र

विषय : राजस्थान आकस्मिकता निधि से अग्रिम

महालेखाकार राजस्थान द्वारा अपने अंकेक्षण प्रतिवेदन (सिविल) में आडिट आक्षेप किये जा रहे हैं कि राज्य सरकार के विभिन्न विभागों द्वारा आवश्यकता एवं औचित्य के बिना ही राजस्थान आकस्मिकता निधि से अग्रिम प्राप्त किये जाते हैं तथा प्राप्त अग्रिम की स्वीकृति सीधे ही सेवा मद अंकित करते हुये जारी कर दी जाती हैं जिससे आकस्मिकता निधि के पेटे व्यय महालेखाकार की किताबों में बुक नहीं हो पाता।

इस संबंध में सभी प्रशासनिक विभागों/विभागाध्यक्षों का ध्यान राजस्थान आकस्मिकता निध नियम 1957 के नियम 4(i) की ओर आकृष्ट किया जाता है जिसमें स्पष्ट उल्लेख है कि अग्रिम मुख्यतः उन परिस्थितियों में ही स्वीकृत किया जाता है जहां प्रावधान बजट में शामिल नहीं किया जा सका है अथवा होने वाला व्यय नवीन सेवा की परिभाषा में आता है।

आकस्मिकता निधि नियम 1957 के नियम 7 में यह भी स्पष्ट लिखा गया है कि निधि से अग्रिम की मंजूरी के आदेश जारी किये जाने के पश्चात् और नियम 6 के अनुसार कार्यवाही किये जाने से पूर्व यदि यह पाया जावे कि मंजूर किये गये अग्रिम का पूर्णतः या अंशतः उपयोग नहीं किया जा सकेगा तो अग्रिम स्वीकृति की आज्ञा को यथा स्थिति रद्द कराने या संशोधित कराने हेतु वित्त विभाग को लिखा जावे।

उपरोक्त विषय में वित्त विभाग द्वारा पूर्व में समय–समय पर निर्देश जारी किये गये हैं किन्तु विभागों द्वारा इन निर्देशों की अनुपालना नहीं की जा रही है जिससे महालेखाकार द्वारा ड्राफ्ट पेरा बनाये जा रहे है। इस स्थिति को जन लेखा समिति द्वारा गम्भीरता से लिया गया है।

अतः आकस्मिकता निधि से दिये जाने वाले अग्रिम के उपयोग के संबंध में पुनः निवेदन किया जाता है कि :–

(1) आकस्मिकता निधि से अग्रिम के लिये आवेदन करने से पूर्व विभागीय आवश्यकता की भली–भॉति जांच की जावे तथा प्रथम पूरक अनुदान की मांगों की स्वीकृति की अवधि तक के लिये आवश्यक राशि की ही मांग की जावें। इसी प्रकार पदों के लिये वहीं राशि मांगी जावें जो वास्तव में भरे जाने योग्य हो।

(2) आकस्मिकता निधि से अग्रिम के लिये आवेदन करते समय पूर्व में स्वीकृत अग्रिम राशि के उपयोग की स्थिति दर्शाई जावे। इस संबंध में अग्रिम के आवेदन पत्र को संशोधित करने की कार्यवाही भी विचाराधीन है। (संशोधित कर दिया गया है)

(3) जहाँ आकस्मिकता निधि से अग्रिम स्वीकृत की गई राशि का पूर्णतः उपयोग नहीं किया जा सके तो स्वीकृति को रद्द कराया जावें।

(4) यदि आकस्मिकता निधि से स्वीकृत की गई राशि का आंशिक उपयोग किया जाना ही सम्भावित हो तो स्वीकृति को तदनुसार संशोधित करवाया जावे।

(5) आकस्मिकता निधि से स्वीकृत अग्रिम के पेटे जो व्यय किया जावे वह मद 8000– आकस्मिकता निधि को प्रभार्य होना चाहिये।

(6) आकस्मिकता निधि से स्वीकृत अग्रिम की उपयोगिता की समीक्षा के लिये वित्त विभाग द्वारा त्रैमासिक बैठकें आयोजित करने का निर्णय लिया गया है। ये बैठके प्रत्येक त्रैमास की समाप्ति के बाद की पहली तारीख यथा एक जनवरी, एक अप्रैल, एक जुलाई एवं एक अक्टूबर को बजट अधिकारी एव उपशासन सचिव वित्त विभाग के कक्ष में प्रातः 11 बजे आयोजित होगी। एक तारीख को अवकाश होने पर ये बैठकें दो तारीख को आयोजित होगी। इन बैठकों में संबंधित प्रशासनिक विभागों के उप शासन सचिव आकस्मिकता निधी से प्राप्त किये गये अग्रिम की उपयोगिता से संबंधित पूर्ण सूचना के साथ भाग लेने का कष्ट करें।

(7) प्रत्येक वर्ष आयोजना तथा आयोजना – भिन्न मद के संबंध में जब बजट निर्णायक समिति की बैठक में भाग लेने विभागीय प्रतिनिध आवें तो वे अपने साथ आकस्मिकता निधि से उस समय तक स्वीकृत की गई अग्रिम के उपयोग के संबंध में पूर्ण विवरण साथ में लावे।

(8) अनुपूरक अनुदान प्राप्त करने के पश्चात् जब आधिक्य तथा अध्यर्पण (Excess & Savings) की सूचना भेजी जाती है उसमें अध्यर्पण के संबंध में जो सूचना प्रेषित की जावे उसके साथ उस वर्ष आकस्मिकता निधि से स्वीकृत राशि के उपयोगिता के बारें में भी विवरण अवश्य भेजा जावें।

हस्ताक्षर
(टी.वी.रमणन)
वित्त सचिव

प्रतिलिपि निम्नलिखित को आवश्यक कार्यवाही हेतु प्रेषित हैः–

1. समस्त शासन सचिव।
2. समस्त विभागाध्यक्ष।
3. सचिवालय के समस्त अनुभाग।
4. महालेखाकार, राजस्थान, जयपुर।

प्रतिलिपि निम्न को भी प्रेषित हैः–

5. सचिव, राजस्थान विधान सभा, जयपुर।
6. सचिव, लोक सेवा आयोग, अजमेर।
7. पंजीयक, राजस्थान उच्च न्यायालय, जयपुर/जोधपुर।

हस्ताक्षर
आय व्ययक अधिकारी एवं
उप शासन सचिव

# Annexure 6. BUDGET CIRCULAR

**(BUDGET MANUAL REFERENCE: CHAPTER 10)**

The Budget Circular issued on 31st August, 2012 is given below. This may be altered by the Finance Department from time to time

**आय–व्ययक महत्त्वपूर्ण**

**समस्त नियंत्रण अधिकारियों से अनुरोध है कि वे इस परिपत्र का कृपया अत्यन्त सावधानीपूर्वक पठन कर सभी स्तरों पर वांछित कार्रवाई सुनिश्चित कराने का कष्ट करें।**

**राजस्थान सरकार**
**वित्त विभाग**
**(आय–व्ययक अनुभाग)**

## बजट परिपत्र

संख्या :प.4(42)वित्त–1(1)आ.व्य./2012 जयपुर, दिनांक : **31 अगस्त, 2012**

**विषयः– आगामी वित्तीय वर्ष 2013–2014 के लिए आय–व्ययक अनुमान तथा चालू वित्तीय वर्ष 2012–2013 के लिए संशोधित अनुमान।**

**1.** समस्त बजट नियंत्रण अधिकारियों से अनुरोध है कि आगामी वित्तीय वर्ष 2013–2014 के आय–व्ययक अनुमान तथा चालू वित्तीय वर्ष 2012–2013 के संशोधित अनुमान निर्धारित समयावधि में निर्धारित प्रपत्रों में तैयार कर, अनिवार्य रूप से एकीकृत वित्तीय प्रबंधन प्रणाली के माध्यम से वित्त विभाग में प्रेषित किए जाए। आय–व्ययक अनुमान तैयार करने के संबंध में विस्तृत दिशा–निर्देश आय–व्ययक नियमावली, संलग्न **परिशिष्ट –'क'** तथा एकीकृत वित्तीय प्रबंधन प्रणाली की वेबसाईट http://ifms.raj.nic.in पर उपलब्ध हैं।

**2.** इन अनुमानों को तैयार करने के लिए निम्नांकित बिन्दुओं को भी ध्यान में रखा जाना अपेक्षित है :–

- विभागों में विद्यमान पद, कार्यरत कार्मिक, दूरभाष सुविधा, कम्प्यूटर्स संबंधी उपकरण तथा वाहनों का विवरण संबंधित विभागों द्वारा वित्त विभाग में स्थापित हेल्प डेस्क पर **एकीकृत वित्तीय प्रबंधन प्रणाली (IFMS)** में **माह सितम्बर, 2012 में अद्यतन** कराया जाना सुनिश्चित कराया जाए। इन सूचनाओं / विवरण के अद्यतन होने के पश्चात् **परिशिष्ट –'क'** द्वारा निर्धारित प्रपत्र संख्या 1 से 4 के अधिकांश कॉलम्स में सूचना स्वतः दर्शित होगी।
- राजस्व प्राप्तियों के अनुमान कर, शुल्क, फीस आदि की विद्यमान दरों पर आधारित होने चाहिएं। व्यय के अनुमानों का समुचित तरीके से वास्तविक आंकलन किया जाए एवं अनावश्यक व्ययों हेतु कोई प्रस्ताव नहीं भिजवाएं। **एक मुश्त प्रावधान के प्रस्ताव प्रेषित नहीं किए जाएं।**

- **अनुसूचित जातियों के लिए विशिष्ट संघटक योजना (Special Component Plan for**

**Scheduled Caste) एवं अनुसूचित जनजाति उपयोजना (Tribal Sub Plan)** हेतु निर्धारित निधि प्रवाह (Funds Flow) सुनिश्चित करने के लिए आयोजना (ग्रुप–5) विभाग के परिपत्र क्रमांक प.10(10)आयो/ग्रुप–5/2009 दिनांक 06.02.2012 में उल्लेखित दिशा–निर्देशों का पालन करते हुए प्रस्ताव तैयार किए जाएं।

- **जेण्डर बजट स्टेटमेंट** तैयार करने के लिए महिला अधिकारिता विभाग द्वारा पृथक् से जारी किए जा रहे निर्देशों का पालन करते हुए संबंधित विभागों द्वारा संचालित कार्यक्रमों तथा योजनाओं में महिलाओं के लिए आवंटित राशि के आधार पर निर्दिष्ट वर्गीकरण करते हुए प्रस्ताव तैयार किए जाएं।
- **पंचायती राज संस्थाओं को हस्तान्तरित 5 विभागों**, यथा प्रारम्भिक शिक्षा, कृषि, चिकित्सा एवं स्वास्थ्य, महिला एवं बाल विकास तथा सामाजिक न्याय एवं अधिकारिता विभाग मय निधियों, गतिविधियों एवं कार्मिकों के हस्तान्तरण के संदर्भ में पंचायती राज संस्थाओं को आवश्यक निधियां हस्तान्तरित करने के लिए इस विभाग के परिपत्र क्रमांक प.4(22) वित्त–1(1)/आ.व्य./03 दिनांक 02 अक्टूबर, 2010 के बिन्दु संख्या 7 के अनुसार बजट प्रावधान प्रस्तावित किए जाएं।
- **योजनागत बजट का 3 प्रतिशत भाग** विभाग की ई–गवर्नेन्स परियोजनाओं, आई.टी. के प्रयोग एवं कम्प्यूटराइजेशन में उपयोग करने हेतु सूचना प्रौद्योगिकी एवं संचार विभाग के परिपत्र क्रमांक F.(387)DoIT/Tech/09/2834 दिनांक 04.12.2009 में दिए गए दिशा–निर्देशों के अध्यधीन बजट प्रावधान प्रस्तावित किए जाएं ।

3. एकीकृत वित्तीय प्रबंधन प्रणाली का उपयोग करने के लिए विस्तृत विवरण **परिशिष्ट–ख** पर उपलब्ध है। यह विवरण उपरोक्त साइट पर **Operational Manual** के रूप में भी उपलब्ध रहेगा। सामान्यतः पूछे जाने वाले प्रश्न (**FAQ**) भी इस साइट पर उपलब्ध होंगे। तकनीकी सहायता के लिए वित्त विभाग, सचिवालय में स्थित हैल्प डैस्क **(0141-5153222, Ext. 4449)** पर या **e-mail** के माध्यम से **ifms-rj@nic.in** पर सम्पर्क किया जा सकता है।

4. विभाग, जिन्हें **निष्पादन आय–व्ययक** भी प्रस्तुत करना है, की सूची मय आवश्यक दिशा–निर्देश **परिशिष्ट –'ग'** पर संलग्न है।

5. समस्त अपेक्षित सूचना भेजने में होने वाली त्रुटियों की सम्भावना समाप्त करने हेतु उचित जाँचों एवं सावधानी से कार्य को सुगम बनाने की दृष्टि से **परिशिष्ट –'घ'** के रूप में एक **मार्ग दर्शिका** दी गई है। समस्त विभागाध्यक्षों को सलाह दी जाती है कि वे अनुमान प्रस्तुत करते समय इस मार्ग दर्शिका का उपयोग करें।

6. समस्त बजट आंकलन अधिकारियों तथा नियंत्रण अधिकारियों से अनुरोध है कि वे बजट प्रस्ताव **परिशिष्ट – 'ङ'** पर उपलब्ध **समय सारिणी** में अंकित निर्धारित तिथि तक सारिणी में दर्शित विभाग को प्रेषित करें।

**हस्ताक्षर**
**(अखिल अरोरा)**
**शासन सचिव, वित्त (बजट)**

**प्रतिलिपि सूचनार्थ एवं आवश्यक कार्रवाई हेतु प्रेषित है :–**

(1) प्रमुख सचिव, मुख्यमंत्री महोदय
(2) समस्त अतिरिक्त मुख्य सचिव/प्रमुख शासन सचिव/शासन सचिव/ विशिष्ट शासन सचिव
(3) विशिष्ट सहायक/ निजी सचिव, समस्त मंत्रीगण / राज्य मंत्रीगण
(4) निजी सचिव, मुख्य सचिव
(5) प्रधान महालेखाकार/महालेखाकार, राजस्थान, जयपुर

(6) समस्त विभागाध्यक्ष, राजस्थान सरकार
(7) सचिवालय के समस्त अनुभाग
(8) राज्य सूचना अधिकारी, राष्ट्रीय सूचना विज्ञान केन्द्र (NIC)

**प्रतिलिपि निम्नलिखित को भी प्रेषित है :–**

(1) प्रमुख सचिव, महामहिम राज्यपाल
(2) सचिव, राजस्थान विधान सभा, जयपुर
(3) रजिस्ट्रार जनरल, राजस्थान उच्च न्यायालय, जोधपुर/ जयपुर
(4) सचिव, राजस्थान लोक सेवा आयोग, अजमेर
(5) सचिव, लोकायुक्त, राजस्थान, जयपुर

**हस्ताक्षर**
**(सुधीर शर्मा)**
**निदेशक (बजट)**

**[ 17 / 2012]**

**परिशिष्ट–'क'**

## समस्त बजट आंकलन अधिकारियों तथा नियंत्रण अधिकारियों द्वारा ध्यान में रखे जाने योग्य विशेष दिशा–निर्देश (प्रपत्र 1 से 13 तक)

### 1. राजस्व प्राप्तियों के अनुमान

कर एवं गैर कर राजस्व प्राप्तियों के संशोधित अनुमान वर्ष 2012–2013 तथा आय–व्ययक अनुमान वर्ष 2013–2014 **प्रपत्र–10** में भेजे जाने हैं।

(1) ये अनुमान कर, शुल्क, फीस आदि की विद्यमान दरों पर आधारित होने चाहिएं तथा बजट नोट में इसका स्पष्ट उल्लेख होना चाहिए। यदि विद्यमान दरों या स्तरों के संशोधन के लिए प्रस्ताव पहले ही सरकार के पास भेजे जा चुके हैं तो बजट नोट में ऐसे प्रस्तावों के प्रत्याशित वित्तीय प्रभाव का पृथक् से उल्लेख किया जाए। किन्तु, अनुमान विद्यमान दरों पर ही तैयार किए जाने चाहिए। दरों में कोई भी वृद्धि या कटौती, जो सरकार द्वारा मंजूर नहीं हुई है, को अनुमानों में प्रस्तावित नहीं किया जाना चाहिए।

(2) विभाग द्वारा वसूल की जाने वाली फीस, शुल्क आदि की दरों का एक मानचित्र भी संलग्न किया जाना चाहिए। इस मानचित्र में यह अंकित करते हुए कि वर्तमान में प्रभावी दरें कब से प्रचलन में हैं, संबंधित राज्याज्ञा का संदर्भ भी अंकित किया जाना चाहिए।

(3) चालू वर्ष 2012–2013 तथा आगामी वर्ष 2013–2014 के लिए चालू माँगों तथा प्राप्तियों के प्रस्तावित अनुमानों का विस्तृत ब्यौरा व कम अथवा अधिक प्राप्ति होने की संभावना के विस्तृत कारण दर्शाए जाएं।

(4) ऐसी असामान्य परिस्थितियों या कारणों का संक्षिप्त उल्लेख करें जिनके कारण गत वर्षों में प्राप्तियाँ प्रभावित हुई हों या चालू और आगामी वर्ष में वसूली प्रभावित होने की संभावना हो। गत वर्ष के संशोधित अनुमानों की तुलना में वास्तविक वसूली/प्राप्ति में कमी अथवा वृद्वि के विस्तृत कारण भी दिए जाएं।

(5) गत वर्ष 2011–2012 तक की कुल बकाया राशियां तथा इनके विरूद्व चालू वर्ष 2012–2013 एवं आगामी वर्ष 2013–2014 में वसूली योग्य समझी जाने वाली राशि का विवरण उपलब्ध कराया जाए । बकाया राजस्व की वसूली के संबंध में प्रस्तावों के विस्तृत विवरण भी दिए जाएं।

(6) अन्य सरकारों और अभिकरणों को प्रदान की गई सेवाओं अथवा प्रदायों / कार्यों, जिनके लिए राज्य के आय–व्ययक में आय तथा व्यय के शीर्षों में प्रावधान किए गए हैं, उनके पेटे प्रत्येक वर्ष में किए गए वास्तविक व्यय तथा वास्तविक वसूली की पूर्ण स्थिति दर्शाते हुए बकाया राशि एवं उसकी वसूली में विलम्ब के विस्तृत कारण तथा बकाया को वसूल करने के लिए किए जा रहे प्रयत्नों का आवश्यक रूप से उल्लेख किया जाना चाहिए।

## 2. व्यय के अनुमान

### (1) महत्त्वपूर्ण अनुदेश

(क) आगामी वित्तीय वर्ष 2013–2014 के व्यय अनुमान प्रस्तुत करने से पूर्व वर्तमान में संचालित समस्त आयोजना एवं आयोजना भिन्न योजनाओं एवं कार्यक्रमों का विस्तृत अध्ययन किया जाए। **ऐसे कार्यक्रम/योजनाएं जिनकी उपयोगिता/ उपादेयता समाप्त हो गई हो या भारत सरकार द्वारा केन्द्र प्रवर्तित योजना के तहत योजना बन्द कर दी गई हो या संदिग्ध हो, अथवा कोई अन्य बेहतर वैकल्पिक व्यवस्था की जा सकती हो, तो उन्हें समाप्त करने, छोटा करने अथवा नए कार्यक्रमों में विलय के प्रस्ताव भी साथ भेजे जाएं।** व्यय के लिए प्रस्ताव भेजने से पूर्व प्रत्येक विभाग यह अवश्य अंकित करे कि किन मापदण्डों के आधार पर व्यय के लिए प्रस्ताव किए गए हैं।

(ख) वर्तमान में जिन कार्यक्रमों/योजनाओं हेतु आयोजना एवं आयोजना भिन्न दोनों ही मदों में प्रावधान किए जा रहे हैं उनकी समीक्षा करके विभाग द्वारा आयोजना अथवा आयोजना भिन्न में से एक ही जगह प्रावधान कराने हेतु प्रस्ताव तैयार किए जाकर इन्हें आयोजना विभाग एवं वित्त विभाग के ध्यान में लाए जाएं।

(ग) **कुछ कार्यक्रमों एवं योजनाओं के क्रियान्वयन हेतु पदों के सृजन पश्चात् उन योजनाओं की समाप्ति पर भी पदों में कमी नहीं की गई है।** दूसरी ओर कुछ योजनाएं ऐसी हो सकती हैं जिनमें यथेष्ट कर्मचारी वर्ग के अभाव में वांछनीय प्रगति नहीं हो रही है अथवा कठिनाइयाँ आ रही हैं। अतः यह आवश्यक है कि उपलब्ध कर्मचारी वर्ग का पूर्ण उपयोग करने की दृष्टि से प्रशासनिक तंत्र में यदि परिवर्तन आवश्यक हो, तो उनका भी पूर्ण उल्लेख बजट प्रस्तावों में किया जाए। साथ ही यह भी बताया जाए कि स्टाफ किस मापदण्ड के आधार पर रखा गया है और उस मापदण्ड के आधार पर वर्तमान स्टाफ न्यूनाधिक तो नहीं है। पूर्ण विगत देकर स्पष्ट किया जाए।

(घ) सभी विभागों से यह अपेक्षा की जाती है कि राजस्व मद के व्यय को नियंत्रित कर आयोजना व्यय का अधिक से अधिक परिसम्पत्तियों के सृजन हेतु पूँजीगत मद में उपयोग किया जाए।

(ङ) सिंचाई, जन स्वास्थ्य अभियांत्रिकी, सार्वजनिक निर्माण, इन्दिरा गांधी नहर परियोजना, चिकित्सा एवं स्वास्थ्य, शिक्षा, सिंचित क्षेत्र विकास, वन एवं वाटरशेड विभाग **आयोजना के पूँजीगत व्यय मद के** तहत रिनोवेशन/ मॉडर्नाइजेशन/ टेक्नोलोजिकल अपग्रेडेशन हेतु संबंधित मद में आवश्यकतानुसार राशि प्रस्तावित करेंगे। **आयोजना भिन्न व्यय** के अन्तर्गत 'मेन्टीनेन्स' मद में प्रस्तावित राशि में, श्रम घटक (labour component) तथा सामग्री का विवरण भी उपलब्ध कराएंगे।

(च) **अनुसूचित जातियों के लिए विशिष्ट संघटक योजना (Special Component Plan for Scheduled Castes) एवं अनुसूचित जनजाति उपयोजना (Tribal Sub-Plan)**

सभी विभागों द्वारा अनुसूचित जातियों के लिए विशिष्ट संघटक योजना (Special Component Plan for Scheduled Castes) एवं अनुसूचित जनजाति उपयोजना (Tribal Sub-Plan) हेतु आयोजना (ग्रुप–5) विभाग के परिपत्र क्रमांक प.10(10)आयो/ग्रुप–5/2009

दिनांक 06.02.2012 ने दिए गए निर्देशों की पालना करते हुए निर्धारित लघु शीर्षों यथा विशिष्ट संघटक योजना के लिए '789' तथा अनुसूचित जनजाति उपयोजना के लिए '796' में प्रावधान प्रस्तावित किए जाए।

(छ) चालू वर्ष के आय–व्ययक अनुमानों तथा संशोधित अनुमानों के मध्य प्रस्तावित वृद्धियों/कमियों एवं आगामी वर्ष 2013–2014 में प्रस्तावित वृद्धियों/कमियों के कारणों की आय–व्ययक टिप्पणी में व्याख्या की जानी चाहिए।

(ज) **चालू वर्ष में जिन मदों में अतिरिक्त प्रावधान स्वीकृत किए गए हों या प्रथम अनुपूरक माँग के द्वारा नए बजट शीर्ष खोल दिए गए हैं,** उनमें संशोधित अनुमान प्रस्तावित करते समय इसका ध्यान रखा जाना चाहिए एवं विवरण भी प्रस्तुत किया जाना चाहिए।

(झ) **जेण्डर बजटिंग**

राज्य सरकार द्वारा वर्तमान वित्तीय वर्ष 2012–13 से जेण्डर बजट स्टेटमेन्ट (Gender Budget Statement) भी बजट अनुमानों के साथ तैयार किया गया है। इस वर्ष भी जेण्डर बजट स्टेटमेंट तैयार करने के लिए सभी बजट नियंत्रण अधिकारियों से प्रपत्र 11 में आवश्यक सूचना की प्रविष्टि किया जाना अपेक्षित है। इस प्रपत्र के कॉलम संख्या 3 में 15 अंकों की बजट शीर्ष प्रणाली का पूर्ण विवरण दर्शित किया जाना अनिवार्य है। महिला अधिकारिता विभाग द्वारा पृथक् से जारी किए जा रहे निर्देशों का पालन करते हुए संबंधित विभागों द्वारा संचालित कार्यक्रमों तथा योजनाओं में महिलाओं के लिए निर्दिष्ट आवंटित राशि के आधार पर A से D श्रेणी का वर्गीकरण करना अपेक्षित है।

**(2) राजस्व व्यय के अनुमान**

आय–व्ययक नियमावली के अध्याय 10 में दिए गए विस्तृत निर्देशों के अनुसार आयोजना भिन्न, आयोजना तथा केन्द्र प्रवर्तित योजनाओं के लिए पृथक्–पृथक् व्यय अनुमान **प्रपत्र–8 व 9** में तैयार करके प्रस्तुत किए जाने हैं। प्रपत्र 8 बजट आंकलन अधिकारियों द्वारा विभागाध्यक्ष को प्रस्तुत करने हेतु है। बजट आंकलन/नियंत्रण अधिकारियों द्वारा प्रपत्र 9 के कॉलम संख्या 12 व 15 में ही सूचना की प्रविष्टि की जानी है। प्रपत्र 9 में आयोजना भिन्न, आयोजना, केन्द्र प्रवर्तित योजना का चयन करते हुए सूचना की प्रविष्टि की जानी है। इस प्रपत्र में आयोजना भिन्न तथा केन्द्र प्रवर्तित योजना की सूचना प्रविष्टि करते समय कॉलम संख्या 13 व 14 भरना अनिवार्य नहीं है।

(क) विभागीय अनुमानों का प्रस्तुतीकरण

समस्त विभाग विभागीय अनुमान भेजते समय निम्नलिखित मदों और उपमदों के निर्धारित प्रपत्रों में अनुमान प्रेषित करेंगे:

(i) **संवेतन :–** वेतन (मूल वेतन, विशेष वेतन), महंगाई भत्ता, मकान किराया भत्ता तथा अन्य भत्ते (सभी प्रकार के अन्य भत्ते जो महंगाई भत्ता तथा मकान किराया भत्ता के अतिरिक्त हों)। नियंत्रण अधिकारियों द्वारा संवेतन के अनुमान, *आंकलन अधिकारियों द्वारा* ***प्रपत्र–8*** *में स्वीकृत पदों पर नियुक्त अधिकारियों/कर्मचारियों के दर्शाए वास्तविक वेतन के आधार पर* प्रस्तावित किए जाने चाहिएं। **विभाग द्वारा वर्तमान में रिक्त पदों/प्रास्थगित पदों एवं भविष्य में होने वाली रिक्तियों हेतु कोई प्रावधान सम्मिलित नहीं किए जाएं।** जिन पदों को भरने हेतु वित्त विभाग द्वारा सहमति प्रदान कर दी गई है केवल ऐसे ही

रिक्त पदों हेतु न्यूनतम वेतन के आधार पर सम्भावित व्यय को बजट अनुमानों में सम्मिलित किया जाए।

स्वीकृत पद तथा कार्मिकों का विवरण प्रपत्र–1(अ) (ब) (स) में निम्नानुसार दर्शाया जाना है :

**प्रपत्र–1(अ)** :– स्वीकृत पदों तथा उनके विरूद्ध नियमित कार्यरत कार्मिकों का उपशीर्षवार विवरण **प्रपत्र–1(अ)** में भेजा जाना है। इस प्रपत्र के कॉलम संख्या 1 से 6 में सूचना वित्त (आय–व्ययक) विभाग के स्तर पर विभागों के सहयोग से संकलित व जांची गई सूचना के आधार पर स्वतः ही इस प्रपत्र में दर्शित होगी। शेष कॉलम संख्या 7 व 8 की सूचना ही अंकित की जानी है। **इस सूचना में स्वीकृत स्टाफ के वे पदनाम ही अंकित होने चाहिएं जो कि संबंधित सेवा नियम तथा राजस्थान सिविल सेवा (पुनरीक्षित वेतन) नियम, 2008 में अंकित हैं।**

**प्रपत्र–1(ब)** :– **प्रपत्र–1(अ)** के कॉलम 9 में अंकित रिक्त पदों की संख्या के विरूद्ध वर्तमान में कार्यरत अन्य कार्मिकों (नियमित नियुक्ति से भिन्न) का विवरण प्रपत्र–1(ब) के कॉलम 7 से 18 में उपलब्ध कराया जाना है।

**प्रपत्र–1(स)** :– इस प्रपत्र में उन कार्मिकों की सूचना दर्शाई जानी है जो स्वीकृत पदों के अतिरिक्त, कार्य व्यवस्था (Working Arrangement) के रूप में कार्यरत हैं।

(ii) **यात्रा व्यय** :– राजकीय यात्राओं, कार्मिको के स्थानान्तरण पर देय भत्ते आदि से संबंधित अनुमान दर्शाए जाने हैं।

(iii) **कार्यालय व्यय** :– डाक तार व्यय एवं दूरभाष व्यय (स्वीकृत टेलीफोन तथा मोबाइल की संख्या) **प्रपत्र–2** में दर्शाए जाएं, बिजली एवं जल प्रभार, पुस्तकें तथा नियतकालिक पुस्तिकाएं, फर्नीचर की मरम्मत एवं नवीनीकरण तथा अन्य आकस्मिक व्यय। कार्यालय व्यय में दर्शाए गए व्यय में से कम्प्यूटर्स एवं इस पर होने वाले व्यय को कम करते हुए इस व्यय को विस्तृत शीर्ष '62–कम्प्यूटराइजेशन एवं तत्संबंधी संचार व्यय' में दर्शाया जाए। *विभाग में उपलब्ध कम्प्यूटर्स एवं किराए पर लिए गए कम्प्यूटर्स की सूचना* ***प्रपत्र– 3*** *में उपलब्ध कराई जाए।*

(iv) **मशीनरी तथा उपकरण** :– प्रत्येक मशीनरी / उपकरण का मूल्य अलग–अलग दर्शाया जाए।

(v) **वाहनों पर व्यय** :–

(I) **वाहन क्रय** – कार्यालय हेतु वाहन क्रय तथा कार्य–कलाप संबंधी वाहनों के क्रय पर होने वाले व्यय को विस्तृत शीर्ष '06–वाहनों का क्रय' में दर्शाए जाएं।

(II) **वाहन का संधारण** – कार्यालय हेतु वाहन का संधारण व्यय इस विभाग के परिपत्र प.8(42)वित्त–1(1)आ.व्य./74 दिनांक 21 अक्टूबर, 2010 के द्वारा निर्धारित मानदण्डों का ध्यान रखते हुए विस्तृत शीर्ष '07– कार्यालय वाहनों का संचालन एवं संधारण' एवं कार्य–कलाप संबंधी वाहनों का संधारण व्यय विस्तृत शीर्ष '20– कार्यकलाप संबंधी वाहनों का संचालन एवं संधारण' में दर्शाए जाएं।

(III) **वाहन किराया** – इस मद में वाहन के स्थान पर किराए पर लिए गए वाहनों की संख्या एवं उनका किराया दर्शाया जाए।

*विभाग में उपलब्ध वाहनों की सूची* ***प्रपत्र–4(अ)*** *में कार्यालय एवं कार्य–कलाप हेतु पृथक्–पृथक् भेजी* जाए। *विभाग द्वारा किराए पर लिए गए वाहनों का विवरण प्रपत्र–4(ब) में दर्शाया* जाए।

(ख) बजट अनुमानों में स्टाफ, उपकरण, फर्नीचर, मशीनरी या अन्य किसी भी नए मद से संबंधित व्यय के प्रस्ताव सम्मिलित नहीं किए जाएं।

(ग) विभागों द्वारा प्रस्तावित नई स्कीमों/नवीन व्यय हेतु विस्तृत प्रस्ताव प्रशासनिक स्तर पर अनुमोदनोपरान्त पूर्ण औचित्य के साथ एकीकृत वित्तीय प्रबन्धन प्रणाली के माध्यम से प्रस्तुत करना आवश्यक है। इस हेतु प्रपत्र 9 में कॉलम संख्या 19 में 'हाँ' का चयन करने पर नवीन आइटम की प्रकृति के अनुसार पृथक् से प्रपत्र दर्शित होंगे जिनमें पूर्ण विवरण अंकित करना अनिवार्य है। **एक मुश्त प्रावधान के प्रस्तावों पर विचार नहीं किया जाएगा।**

(घ) स्टाफ, आवर्तक तथा अनावर्तक मदों और अन्य विनिर्दिष्ट प्रयोजनों के लिए पंचायत समितियों, संस्थाओं तथा व्यक्तियों को सहायतार्थ अनुदान देने के लिए प्रावधान किए जाते हैं। यह आवश्यक है कि वेतन भत्तों से सम्बन्धित सहायतार्थ अनुदान के समर्थन में नियमित विभागीय स्टाफ की तरह ही पूरा ब्यौरा दिया जाना चाहिए। अनावर्तक अनुदानों के मामले में पूर्ण विवरण एवं आधार भी स्पष्टतः दिखाया जाए।

विभागीय प्रस्तावों में चालू वर्ष 2012–2013 की प्रथम अप्रैल को ऐसे अनुदानों की खर्च होने से बच रही बकाया राशि भी अलग से दर्शाई जाए तथा इसके समायोजन हेतु सुझाव भी दिए जाएं।

(ङ) भारत के नियंत्रक–महालेखापरीक्षक के द्वारा प्रदत्त निर्देशों के क्रम में **'सहायतार्थ अनुदान/अंशदान/सहाय्य'** को पिछले वर्षों में तीन विस्तृत शीर्षों, यथा '**12. सहायतार्थ अनुदान (Grants-in-aid)**', '**90. अंशदान (Contribution)**' तथा '**91. सहाय्य (Subsidy)**' में विभक्त किया जा चुका है।

नियंत्रक–महालेखापरीक्षक से प्राप्त नवीनतम दिशा–निर्देशों के अनुसार **12. सहायतार्थ अनुदान** में वर्तमान में किए जा रहे प्रावधान को तीन और नए वर्गों में वर्गीकृत किया जाना है। अतः संशोधित अनुमान वर्ष 2012–13 व आय–व्ययक अनुमान वर्ष 2013–14 के लिए बजट अनुमानक अधिकारी **12. सहायतार्थ अनुदान** में प्रस्तावित प्रावधान के तीन भाग निम्नानुसार विभक्त कर प्रेषित करेंगे :–

**(i) 12–सहायतार्थ अनुदान (गैर संवेतन)**

**(ii) 92–सहायतार्थ अनुदान सामान्य (संवेतन)**

**(iii) 93–पूँजीगत परिसम्पत्तियों के सृजन हेतु सहायतार्थ अनुदान**

(च) विभागीय भवनों की मरम्मत पर व्यय का प्रावधान विभागीय बजट शीर्ष के अनुमानों में सम्मिलित नहीं होता है। आवासीय भवनों को छोड़कर समस्त सरकारी भवनों की

मरम्मत का प्रावधान आय–व्ययक शीर्ष '2059–लोक निर्माण कार्य' के अधीन किया जाता है। उपखण्ड मुख्यालय से नीचे स्तर पर स्थित समस्त भवनों की मरम्मत का कार्य चूंकि विभागीय माध्यम से होता है, अतः इसके लिए आवश्यक प्रावधान '2059–लोक निर्माण कार्य' के अन्तर्गत पृथक् उप शीर्ष में प्रस्तावित किए जाएं।

(छ) उपकरण, मशीनरी, वाहन, फर्नीचर आदि के अनुरक्षण के लिए धनराशि मांगते समय निर्धारित 'उपयोग समय', उपयुक्त अवधि एवं पूर्व में अनुरक्षण पर किए गए व्यय का विवरण दिया जाए। इस मद में बढ़ोतरी करने के कारण, जैसे भारी मरम्मत, पुनःस्थापन (रिप्लेसमेन्ट) इत्यादि का भी पूर्ण औचित्य दिया जाना चाहिए। निर्माण कार्यों के व्यय के मामले में, सामान, मजदूरी, फिटिंग आदि के अनुमानित व्यय सम्बन्धी पूर्ण ब्यौरे प्रत्येक मामले में दिए जाने आवश्यक हैं।

(ज) विभिन्न बजट शीर्षों से विभागों, सभी अन्य संस्थाओं के निजी निक्षेप खातों तथा विभिन्न बैंकों में संधारित खातों में हस्तान्तरित राशि एवं उसके विरूद्ध व्यय राशि तथा दिनांक 01.04.2012 को अवशेष राशि की सूचना अवश्य उपलब्ध कराई जानी है। यह सूचना क्रमशः **प्रपत्र–5 (अ) व (ब)** में उपलब्ध कराई जाए। प्रपत्र 5 (अ) की रिपोर्ट बजट नियंत्रण अधिकारियों को स्वतः ही एकीकृत वित्तीय प्रबंधन प्रणाली में उपलब्ध होगी। इसके लिए बजट नियंत्रण अधिकारी संबंधित निजी निक्षेप खातों में दिनांक 31.03.2012 को उपलब्ध शेष का कोषालयों से मिलान कराया जाना सुनिश्चित करें।

(झ) शहरी स्थानीय निकायों तथा पंचायती राज संस्थाओं के लिए प्रावधित राशि में जिलेवार प्रस्तावित आवंटन को प्रतिशत के रूप में **प्रपत्र–13** में दर्शाया जाए।

### (3) पूँजीगत व्यय के अनुमान

(क) संबंधित नियंत्रण अधिकारी प्रत्येक निर्माणाधीन स्वीकृत परियोजना चाहे नई मंजूर हुई हो अथवा पहले मंजूर की गई हो, से संबंधित चालू वर्ष 2012–2013 एवं आगामी वर्ष 2013–2014 के लिए पूँजीगत व्यय तथा पूँजीगत प्राप्तियों के अनुमान तैयार करेंगे। प्रत्येक परियोजना के लिए पृथक् निर्धारित प्रपत्र बनाए जाएं तथा प्रस्तावित व्यय हेतु पूर्ण औचित्य दिया जाए।

(ख) निर्माण कार्यों पर व्यय के पूँजी तथा राजस्व खातों के मध्य आवंटन के विद्यमान सिद्धान्तों के अनुसार एक लाख रुपये या इससे अधिक की लागत वाले प्रत्येक निर्माण कार्य अथवा ऐसे कार्य जिनकी लागत इस सीमा से कम है लेकिन प्रयोजन, समय तथा स्थल की निरन्तरता की दृष्टि से ऐसी योजना के भाग हैं जिसकी लागत 5 लाख रुपये से अधिक है तो उनके लिए प्रावधान पूँजी खाते के अधीन किए जायेंगे।

(ग) प्रायः यह देखा गया है कि संबंधित विभाग, निर्माण कार्य की स्वीकृति लागत से अधिक राशि की माँग करते हैं। संशोधित स्वीकृति के अभाव में स्वीकृत व्यय से अधिक धन राशि का प्रावधान नहीं किया जायेगा। प्रत्येक निर्माण कार्य के लिए प्रावधान में कमी तथा बढ़ोतरी के समुचित कारण बजट नोट में स्पष्टतः दर्शाए जाएं।

**(4) आयोजना व्यय**

(क) आगामी वर्ष 2013–2014 के बजट अनुमान, आयोजना विभाग द्वारा सेक्टर/स्कीम हेतु विभाग को उपलब्ध कराई गई आयोजना सीमा को दृष्टिगत रखते हुए बनाए जायेंगे। इसी प्रकार नई योजनाएं/स्कीमों के प्रस्ताव पूर्ण औचित्य के साथ ही किए जाने चाहिएं।

(ख) आयोजना व्यय के अनुमान विभागवार प्रस्तुत किए जायेंगे। गैर–विभागीय संस्थान, यथा विश्वविद्यालय, अकादमियों के अनुमान विभागों के अनुमान के साथ ही सम्मिलित कर (यदि आवश्यक हो तो विभागीय अनुमानों के साथ परिशिष्ट के रूप में) प्रस्तुत किए जायेंगे। यदि बजट नियंत्रण अधिकारी के अधीनस्थ विभाग को कोई आयोजना सीमा आवंटित नहीं है तब 'शून्य' अनुमान प्रस्तुत किए जायेंगे।

(ग) नई स्कीमों/कार्यक्रमों हेतु नए पदों के सृजन के प्रस्तावों पर सम्बन्धित विभाग द्वारा पूर्ण औचित्य दर्शाने के अभाव में कोई विचार नहीं किया जायेगा।

**(5) राज्य योजना, केन्द्रीय सहायता प्राप्त योजना तथा केन्द्र प्रवर्तित योजना**

(क) चालू योजना तथा नई योजनाओं के संबंध में पूर्ण विवरण, **प्रपत्र–7** में प्रस्तुत करना अपेक्षित है।

(ख) चालू वर्ष 2012–2013 के संशोधित अनुमानों में, आयोजना स्कीमों के प्रावधानों को समय–समय पर संशोधित अनुमोदित सीमा अनुसार सम्मिलित किया जाना चाहिए।

(ग) कुछ योजनाओं का व्यय केन्द्र तथा राज्य द्वारा निश्चित अनुपात में वहन किया जाता है। अतः संशोधित अनुमान वर्ष 2012–2013 तथा आय–व्ययक अनुमान वर्ष 2013–2014 में प्रावधान निर्धारित अनुपात में ही प्रस्तावित किए जाएं। राज्य योजनाओं तथा केन्द्र प्रवर्तित योजनाओं में भारत सरकार से प्राप्त पुनर्भरण का विवरण भी बजट नोट के रूप में उपलब्ध कराया जाए।

(घ) केन्द्र प्रवर्तित योजना के बजट अनुमानों में उन्हीं योजनाओं को सम्मिलित किया जाए जिनके लिए केन्द्र सरकार तथा अन्य संस्थाओं के स्पष्ट संकेत प्राप्त हो गए हैं। इन योजनाओं में प्राप्त राशि व अनुपयोजित राशि का विवरण **प्रपत्र–12** में दर्शाया जाए।

(ङ) केन्द्र प्रवर्तित योजनाओं के तहत जहां केन्द्रीय अंशदान सीधे कार्यकारी संस्थाओं को प्राप्त हो रहा है उन योजनाओं का विवरण **प्रपत्र–7** में उल्लेखित करना अपेक्षित है। यह विवरण आय–व्ययक अनुमानों के खण्ड 4–ब में मुद्रित होना है।

**(6) विभिन्न परिचालन करारों के अधीन प्राप्त होने वाले अनुदानों के प्रति व्यय के अनुमान**

(क) कुछ विभाग विभिन्न परिचालन करारों (Operational Agreements) के अधीन भारत सरकार से वस्तुओं के रूप में अनुदान प्राप्त करते हैं। इनके लेखों के संबंध में निम्नलिखित प्रक्रिया अपनाई जानी चाहिए :–

सामग्री, उपकरण आदि प्राप्त होने पर उनकी लागत का दीर्घ शीर्ष '3606 – सहायता सामग्री और उपकरण' में प्रत्येक करार के लिए खोले गए लघु शीर्ष के अधीन समायोजन

'1601–केन्द्रीय सरकार से सहायता अनुदान' शीर्ष में, प्रति आकलन द्वारा किया जाना चाहिए। जैसे ही सामग्री उपयोग में ले ली जाए, '3606' के अधीन विकलन को संबंधित सेवा शीर्ष में समायोजन द्वारा मुक्त किया जाना चाहिए। आनुषंगिक प्रभारों और सीमा शुल्क इत्यादि के लिए आवश्यक प्रावधान सम्बन्धित सेवा शीर्ष के अधीन प्रस्तावित किए जाने चाहिए।

(ख) चालू वर्ष 2012–2013 के संशोधित अनुमान में वर्ष 2012–2013 के अन्त तक प्राप्त होने वाली या हो सकने वाली एवं उपयोग में आ जाने वाली सामग्री का लेखा जोखा होगा।

## 3. राज्य सरकार द्वारा दिए गए ऋणों और अग्रिमों के अनुमान

(1) उधार और अग्रिम की प्राप्तियों और वितरण के अनुमानों के साथ विस्तृत सूचना **प्रपत्र–6** में भेजना आवश्यक है।

(2) संशोधित अनुमान वर्ष 2011–2012 में दर्शाए अनुसार वसूली योग्य मूलधन एवं ब्याज के विरूद्ध उक्त वर्ष में वास्तविक वसूली की राशि दर्शाते हुए कमी के कारण भी दर्शाए जाएं।

## 4. महालेखाकार द्वारा प्रस्तुत किए जाने वाले अनुमान

महालेखाकार सेवा निधियों, ऋण सेवा, निक्षेप शीर्षक और राज्य सरकार द्वारा दिए जाने वाले उधार अग्रिमों से संबंधित आगामी वर्ष 2013–2014 के आय–व्ययक अनुमान और चालू वर्ष 2012–2013 के संशोधित अनुमान आय–व्ययक नियमावली के प्रावधानों एवं विस्तृत अनुदेशों को ध्यान में रखते हुए बनायेंगे। महालेखाकार द्वारा इन अनुमानों को 20 नवम्बर, 2012 तक वित्त विभाग को भेजा जाना अपेक्षित है।

## 5. संशोधित अनुमान – महत्वपूर्ण निर्देश

विभागों में, सामान्यतया एक धारणा है कि उनके द्वारा की गई कोई अधिक माँग या संशोधित अनुमान के माध्यम से की गई कोई वृद्धि/कटौती स्वतः ही अतिरिक्त व्यय अनुमत करती है अथवा बचत के औपचारिक अध्यर्पण की आवश्यकता नहीं है किन्तु वास्तविकता इसके विपरीत है। **अतः समस्त बजट नियंत्रण अधिकारियों को यह स्पष्ट किया जाता है कि :–**

(1) संशोधित अनुमानों में, अतिरिक्त व्यय के लिए प्रावधान या अतिरिक्त व्यय को सम्मिलित करना, पुनर्विनियोजन या पूरक अनुदानों के माध्यम से अतिरिक्त निधियों के उपबन्ध की आवश्यकता को कम नहीं करता और न ही स्वतः ही उक्त अतिरिक्त व्यय करने की अनुमति देता है।

(2) संशोधित अनुमान, जो कि वित्त विभाग द्वारा केवल पुनरावलोकन के प्रयोजन से बनाए जाते हैं, कोई नया या अतिरिक्त व्यय करने के लिए प्राधिकृत नहीं करते।

(3) यह आवश्यक है कि सरकार द्वारा मंजूर किए गए किसी नए या अतिरिक्त व्यय को पूरा करने के लिए पुनर्विनियोजन या पूरक अनुदान की माँगों के लिए अपेक्षित प्रस्ताव, संबंधित अधिकारियों द्वारा यथा–समय भेजे जाएं। इसी प्रकार यदि कोई बचत हो तो निर्धारित तारीख तक औपचारिक रूप से ऐसी राशि अध्यर्पित की जाए। मितव्ययता के उपायों से

संबंधित समय–समय पर जारी किए गए आदेशों के अनुसार, संबंधित विभागों द्वारा अनुमानित बचत को अनिवार्यतः अध्यर्पण किया जाना है।

(4) संबंधित नियंत्रण अधिकारियों को यह सुनिश्चित करना चाहिए कि अतिरिक्त निधियों के लिए निर्धारित प्रक्रिया के माध्यम से वित्तीय वर्ष की समाप्ति के पूर्व प्रावधान अनिवार्यतः प्राप्त कर लिए जाएं।

(5) यदि कोई अधिकारी किसी भी प्रकार का अतिरिक्त दायित्व विभाग पर लेता है या केवल संशोधित अनुमानों के आधार पर अतिरिक्त व्यय करता है तो वह वित्तीय अनियमितता के लिए व्यक्तिगत रूप से उत्तरदायी होगा।

## 6. अन्य महत्त्वपूर्ण अनुदेश

(1) बजट आंकलन अधिकारी इन अनुमानों को बजट कलेण्डर **परिशिष्ट –'ङ'** में अंकित दिनांक तक विभागाध्यक्षों को एकीकृत वित्तीय प्रबंधन प्रणाली के माध्यम से अग्रेषित करेंगे। साथ ही इन प्रपत्रों का प्रिंट आउट लेकर प्रथम एवं द्वितीय प्रति विभागाध्यक्षों को प्रेषित करेंगे।

(2) विभागाध्यक्ष, अनुमानों की सावधानी से जाँच कर आवश्यक संशोधन / परिवर्धन करने के पश्चात् पूरे विभाग के आंकड़ों को समग्र रूप में प्रत्येक दीर्घ शीर्ष के लिए समेकित करेंगे तथा आय–व्ययक टिप्पणी और समस्त निर्धारित प्रपत्र निर्धारित तारीख तक संबंधित प्रशासनिक विभाग और वित्त विभाग के बजट एवं व्यय डिवीजन को एकीकृत वित्तीय प्रबंधन प्रणाली के माध्यम से अग्रेषित करते हुए निर्धारित अवधि में हार्ड कॉपी भी भेजेंगे।

(3) प्रशासनिक विभाग आय–व्ययक अनुमानों की जाँच करके इन अनुमानों को एकीकृत वित्तीय प्रबंधन प्रणाली के माध्यम से वित्त विभाग को अग्रेषित करेंगे।

**परिशिष्ट 'ख'**

## एकीकृत वित्तीय प्रबन्धन प्रणाली (IFMS) में बजट निर्णायक समिति की बैठक के लिए आवश्यक प्रपत्रों में ऑनलाइन सूचना की प्रविष्टि करने हेतु दिशा-निर्देश

1. **एकीकृत वित्तीय प्रबंधन प्रणाली (IFMS) में, विभागों में विद्यमान पद, कार्यरत कार्मिक, दूरभाष सुविधा, कम्प्यूटर्स संबंधी उपकरण तथा वाहनों का विवरण हमेशा उपलब्ध रहे इस उद्देश्य से नये माड्यूल विकसित किए गए हैं। अतः सभी विभागों से यह अपेक्षित है कि विभाग में दिनांक 31 मार्च, 2012 को विद्यमान पद, कार्यरत कार्मिक, दूरभाष सुविधा, कम्प्यूटर्स संबंधी उपकरण तथा वाहनों का विवरण तथा वर्तमान वित्तीय वर्ष के दौरान इनसे संबंधित जारी की गई नवीन स्वीकृतियों के आधार पर यह समस्त विवरण वित्त विभाग में स्थापित हेल्प डेस्क पर एकीकृत वित्तीय प्रबंधन प्रणाली (IFMS) में माह सितम्बर, 2012 में अनिवार्य रूप से अद्यतन कराया जाना सुनिश्चित कराया जाए। इन सूचनाओं / विवरण के अद्यतन होने के पश्चात् परिशिष्ट –'क' द्वारा निर्धारित प्रपत्र संख्या 1 से 4 के अधिकांश कॉलम्स में सूचना स्वतः दर्शित होगी। शेष कॉलम्स में ही विभागों द्वारा सूचना की प्रविष्टि अपेक्षित होगी।**

2. एकीकृत वित्तीय प्रबन्धन प्रणाली (**IFMS**) की वेबसाइट **http://ifms.raj.nic.in** है। इस वेबसाइट के प्रथम पेज पर **Budget Option** पर क्लिक कर 'यूजर लॉग–इन' व 'पासवर्ड' के जरिए प्रवेश किया जा सकता है। इस प्रणाली का उपयोग करने के लिए विस्तृत विवरण उपरोक्त वेबसाइट पर **Operational Manual** के रूप में उपलब्ध रहेगा। सामान्यतः पूछे जाने वाले प्रश्न (**FAQ**) भी इस वेबसाइट पर उपलब्ध होंगे। तकनीकी सहायता के लिए वित्त विभाग, सचिवालय में स्थित हैल्प डैस्क **(0141-5153222, Ext. 4449)** पर या **e-Mail** के माध्यम से **ifms-rj@nic.in** पर सम्पर्क किया जा सकता है।

3. सभी विभागाध्यक्षों के अन्तर्गत आने वाले सभी कार्यालय (जो बजट प्राप्त करते हैं), अपने बजट प्रस्ताव ऑनलाइन प्रस्तुत करें।

4. अगर किसी कार्यालय के पास **Log in/Password** नहीं हैं तो विभागाध्यक्ष उसे नया **Log in/ Password** दे सकते हैं, नया **Log in** देने की प्रक्रिया वही है जो बजट वितरण के समय अपनाई गई थी।

5. इस साइट पर बजट नियंत्रण अधिकारी-विभाग, विभाग-प्रशासनिक विभाग, बजट नियंत्रण अधिकारी-बजट शीर्ष तथा बी.एफ.सी .इकाई–बजट नियंत्रण अधिकारी -विभाग -प्रशासनिक विभाग आदि के परस्पर संबंध (**Linkage**) का विवरण **Log in** करने के पश्चात् **Finance→Master Data→Report** पर उपलब्ध है। संबंधित अधिकारी इन सभी मास्टर रिपोर्ट्स को पूर्ण रूप से जांच लें, विशेषकर विभाग के सामने दर्शाए गए बजट शीर्ष, माँग संख्या, प्रशासनिक विभाग का नाम, बजट नियंत्रण अधिकारी का नाम आदि सही हैं – यह सुनिश्चित किया जाए। यदि किसी प्रकार की विसंगति हो तो कृपया सही सूचना ई–मेल के माध्यम से **ifms-rj@nic.in** पर भेजें। सूचना भेजते समय अपने विभाग का कोड अवश्य लिखें।

6. (अ) इस प्रणाली में प्रत्येक उपयोगकर्ता के लिए उनकी भूमिका (Role) के अनुरूप उपयोग निर्धारित किया गया है। अत: विभिन्न डेटा एंट्री प्रपत्र व रिपोर्ट्स, उपयोगकर्ता को प्रदान किए गए दायित्व के अनुसार ही उपलब्ध होंगे। उदाहरण के लिए यदि **PHED** विभाग के किसी उपयोगकर्ता को 'डेटा एंट्री' की भूमिका दी गई है तो वह उपयोगकर्ता सिर्फ निर्धारित प्रपत्रों पर डेटा एंट्री ही कर सकेगा।

   (ब) उपयोगकर्ता यदि विभागाध्यक्ष / बजट नियंत्रण अधिकारी है तो उनके अन्तर्गत आने वाले सभी कार्यालयों के डेटा / सूचना, जिसे उनके अधीनस्थ कार्यालयों ने दर्ज किया है, उन्हें देखने के लिए स्वतः ही उपलब्ध होगी। विभागाध्यक्ष / बजट नियंत्रण अधिकारी इस डेटा / सूचना को संशोधित कर सकते हैं। उनके द्वारा संशोधन किए जाने के पश्चात् कार्यालय का उपयोगकर्ता किसी भी प्रकार का संशोधन नहीं कर सकेगा। विभागाध्यक्ष / बजट नियंत्रण अधिकारी से अपेक्षा है कि वह अपने अधीनस्थ सभी बजट अनुमान प्रस्तुत करने वाले कार्यालयों से ऑनलाइन सूचना दर्ज कराना सुनिश्चित करें।

(स) उपयोगकर्ता यदि विभागाध्यक्ष / बजट नियंत्रण अधिकारी है और उसके अधीनस्थ कार्यालय द्वारा सूचना नहीं भरी गई है तो उसके पास यह सुविधा होगी कि वह कार्यालय–वार समस्त कार्यालयों की सूचना अपने स्तर पर भर सके। डेटा एन्ट्री करने व सत्यापन करने के पश्चात् उपयोगकर्ता (विभागाध्यक्ष / बजट नियंत्रण अधिकारी) को इसे आगे फॉरवर्ड करना होगा। **'Forward'** ऑप्शन का उपयोग करने से प्रशासनिक विभाग तथा वित्त विभाग को डेटा स्वत: ही उपलब्ध हो जायेगा।

**7.** ये सभी डेटा एन्ट्री प्रपत्र (बजट प्रस्ताव) प्रशासनिक विभाग के पास रिपोर्ट के रूप में उपलब्ध होंगे। वे उपयोगकर्ता जो प्रशासनिक विभागाध्यक्ष हैं, प्रस्तावों को स्वीकार / अस्वीकार कर सकते हैं। सिर्फ प्रपत्र 9 व 10 में ही प्रशासनिक विभाग संशोधन कर सकते हैं। ये सभी प्रपत्र प्रशासनिक विभाग के द्वारा वित्त विभाग को बी.एफ.सी. बैठक हेतु फॉरवर्ड करने होंगे। एक बार सूचना फॉरवर्ड करने के पश्चात् प्रशासनिक विभाग उसे संशोधित नहीं कर सकेंगे। अत: अनुरोध है कि पूर्णरूप से सन्तुष्ट होने के पश्चात् ही बजट प्रस्ताव फॉरवर्ड करें।

**8.** (अ) इस प्रणाली में जब कोई उपयोगकर्ता निर्धारित प्रपत्रों में सूचना दर्ज करने के लिए जिस प्रपत्र का चयन करेगा उस प्रपत्र में उपयोगकर्ता जिस बजट शीर्ष की सूचना दर्ज करना चाहता है उसे वह बजट शीर्ष भरना होगा। उसके पश्चात् नियंत्रण अधिकारी का नाम, प्रशासनिक विभाग का नाम व संबंधित मांग संख्या स्वत: ही उपलब्ध होंगे। विभिन्न प्रपत्रों के आधार पर उपयोगकर्ता को कार्यालय व बी.एफ.सी. के प्रकार (आयोजना भिन्न अथवा आयोजना / केन्द्र प्रवर्तित योजना) का चयन करना होगा।

**(ब)** अगर माँग संख्या, बजट शीर्ष या कार्यालय का नाम आदि स्वत: नहीं आते हैं तो यह स्पष्ट करते हुए कि इन प्रपत्रों में क्या दर्शाया जाना चाहिए, अपने प्रस्ताव ई-मेल आईडी ifms-rj@nic.in पर प्रेषित करें। वित्त विभाग इस प्रस्ताव को जांचने के पश्चात् आवश्यक संशोधित सूचना सर्वर पर उपलब्ध करायेगा।

**9.** इस प्रणाली में विभागाध्यक्षों / बजट नियंत्रण अधिकारियों तथा प्रशासनिक विभागों के उपयोगकर्ताओं के लिए उनसे संबंधित विभिन्न रिपोर्ट्स उपलब्ध होंगी।

**10.** सभी विभागाध्यक्ष / प्रशासनिक विभाग बजट परिपत्र की निम्नलिखित रिपोर्ट्स, एकीकृत वित्तीय प्रबन्धन प्रणाली (**IFMS**) के माध्यम से अग्रेषित करते हुए इनके प्रिंट आउट निकाल कर बजट समय सारिणी में निर्धारित अवधि में प्रशासनिक विभाग / वित्त विभाग को प्रेषित करेंगे:-

1. स्वीकृत पदों एवं कार्मिकों का विवरण – प्रपत्र – 1(अ), (ब) व (स)
2. विभाग में स्वीकृत टेलीफोन तथा मोबाइल का विवरण – प्रपत्र – 2
3. विभाग में उपलब्ध कम्प्यूटर्स / सर्वर एवं किराए पर लिए गए कम्प्यूटर्स की सूचना – प्रपत्र – 3
4. विभाग में उपलब्ध वाहनों तथा किराए पर लिए गए वाहनों की सूची – प्रपत्र-4(अ) व 4(ब)
5. पी.डी. खातों / बैंक खातों में हस्तान्तरित राशि एवं उसके उपयोग की स्थिति का विवरण – प्रपत्र – 5(अ) व 5(ब)
6. बकाया ऋण एवं अग्रिमों का विवरण – प्रपत्र – 6
7. राज्य योजना, केन्द्रीय सहायता प्राप्त योजनाओं तथा केन्द्र प्रवर्तित योजनाओं का विवरण – प्रपत्र – 7 (अ) व (ब)
8. बजट आंकलन अधिकारियों द्वारा विभागाध्यक्षों को निश्चित व्ययों, अर्थात् अधिकारियों व कर्मचारियों के वेतन अनुमान ऑनलाइन तैयार कर प्रस्तुत करना–प्रपत्र–8
9. व्यय के विस्तृत बजट अनुमान (मय 'संवेतन' विस्तृत शीर्ष सहित) – प्रपत्र – 9
10. आय के विस्तृत बजट अनुमान – प्रपत्र – 10
11. जेण्डर बजट विवरण – प्रपत्र–11
12. केन्द्रीय प्रवर्तित योजनाओं के अन्तर्गत प्राप्त राशि एवं अनुपयोजित राशि का विवरण – प्रपत्र–12
13. शहरी स्थानीय निकायों तथा पंचायती राज संस्थाओं के लिए प्रावधित राशि में प्रस्तावित जिलेवार प्रतिशत आवंटन का विवरण – प्रपत्र–13

***नोट – एकीकृत वित्तीय प्रबंधन प्रणाली में बजट नियंत्रण अधिकारियों के स्तर पर सभी प्रपत्रों में सूचना प्रविष्टि के पश्चात् ही प्रपत्र 9 अग्रेषित हो सकेगा।***

## परिशिष्ट–'ग'

## निष्पादन आय–व्ययक

(1) **निम्नलिखित विभागों के द्वारा, निष्पादन आय–व्ययक संबंधित प्रशासनिक विभागों के माध्यम से विधान सभा में सीधे ही 325 प्रतियों में प्रस्तुत किए जाने हैं।** इस विषय में वित्त विभाग के आय–व्ययक अनुभाग द्वारा जारी परिपत्र क्रमांक **प.4(3)वित्त–1(1)बजट/2006 दिनांक 27.04.2006** एवं **प.4(3)वित्त–1(1)आ.व्यय./2011 दिनांक 19.05.2011** द्वारा विस्तृत निर्देश जारी किए हुए हैं।

(2) वर्ष 2013–2014 के बजट को विधान सभा में प्रस्तुत किए जाने के पश्चात् प्रत्येक सम्बन्धित विभाग द्वारा निष्पादन बजट विधान सभा को अधिकतम एक सप्ताह में परन्तु संबंधित विभागों की माँगों पर चर्चा होने से तीन दिवस पूर्व अनिवार्य रूप से भिजवाया जाना अपेक्षित है, जिससे सभी विधान सभा सदस्यों को निष्पादन बजट उपलब्ध हो सके।

(3) निष्पादन आय–व्ययक प्रशासनिक विभागों द्वारा प्रस्तुत किए जाने हैं। अतः संबंधित प्रशासनिक सचिव द्वारा आमुख लिखा जाना आवश्यक है। इसके साथ ही प्रशासनिक विभाग यह भी सुनिश्चित कर लें कि आय–व्ययक एवं निष्पादन आय–व्ययक के आंकड़ों में कोई अन्तर नहीं है।

(4) **चुने हुए विभागों की सूची, जिनके द्वारा निष्पादन आय–व्ययक विधान सभा में प्रस्तुत किया जायेगा:**

| | | | |
|---|---|---|---|
| 1 | कृषि विभाग | 18 | खान एवं भू–विज्ञान विभाग |
| 2 | पशुपालन विभाग | 19 | महाविद्यालय शिक्षा |
| 3 | मत्स्य विभाग | 20 | साक्षरता एवं सतत् शिक्षा |
| 4 | चिकित्सा एवं स्वास्थ्य विभाग (परिवार कल्याण सहित) | 21 | परिवहन विभाग |
| 5 | चिकित्सा एवं स्वास्थ्य सेवाएं (ई. एस. आई. योजनाएं) | 22 | सामाजिक न्याय एवं अधिकारिता विभाग |
| 6 | चिकित्सा शिक्षा विभाग | 23 | क्षेत्रीय विकास, इन्दिरा गांधी नहर क्षेत्र, बीकानेर |
| 7 | आयुर्वेद विभाग | 24 | क्षेत्रीय विकास, चम्बल क्षेत्र, कोटा |
| 8 | जन स्वास्थ्य अभियांत्रिकी विभाग | 25 | भू–जल विभाग |
| 9 | तकनीकी शिक्षा | 26 | पुलिस विभाग |
| 10 | सार्वजनिक निर्माण विभाग (भवन व पथ) | 27 | भ्रष्टाचार निरोधक ब्यूरो |
| 11 | जल संसाधन विभाग | 28 | जेल विभाग |
| 12 | इन्दिरा गांधी नहर विभाग | 29 | श्रम विभाग |
| 13 | सहकारिता विभाग | 30 | नियोजन विभाग |
| 14 | वन विभाग | 31 | ग्रामीण विकास विभाग |
| 15 | राजकीय उपक्रम विभाग | 32 | पंचायती राज विभाग |
| 16 | प्राथमिक शिक्षा विभाग | 33 | राजस्व विभाग |
| 17 | माध्यमिक शिक्षा विभाग | 34 | जनजाति क्षेत्रीय विकास विभाग |

## परिशिष्ट–'घ'

## मार्गदर्शिका

| | | |
|---|---|---|
| विशेष एवं महत्त्वपूर्ण अनुदेश | 1. | आय–व्ययक के अनुमानों से संबंधित ध्यान देने योग्य निर्देश ..... बिन्दु 2 |
| | 2. | बजट समय सारिणी परिशिष्ट 'ङ' के अनुसार पालना ..... बिन्दु 9 |
| राजस्व प्राप्तियों के अनुमान | 1. | अनुमान प्रपत्र – 10 में सरकार को भेजे जाने चाहिएं ..... परिशिष्ट–क–1 |
| | 2. | विभाग द्वारा वसूल की जाने वाली फीस, शुल्क आदि की विद्यमान दरों का संदर्भ सहित मानचित्र ..... परिशिष्ट–क–1(2) |
| | 3. | चालू माँगों का विस्तृत ब्यौरा ..... परिशिष्ट–क–1(3) |
| | 4. | प्रस्तावित अनुमानों के आधार, परिवर्तन के कारणों और अनुमानों पर प्रभाव डालने वाली असाधारण बातों का स्पष्टीकरण देते हुए आय–व्ययक टिप्पणी ..... परिशिष्ट–क–1(4) |
| | 5. | वर्ष 2011–12 तक कुल बकाया राशि एवं 2012–13 एवं 2013–14 में वसूली योग्य राशि ... परिशिष्ट–क–1(5) |
| | 6. | अन्य सरकारों तथा एजेन्सियों को प्रदान की गई सेवाओं/पूर्तियों के लिए किए गए कार्य की लागत की वसूली का विवरण ..... परिशिष्ट–क–1(6) |
| राजस्व व्यय के अनुमान | 1. | प्रपत्र – 8 व 9 में अनुमान ..... परिशिष्ट–क–2(2) |
| | 2. | प्रपत्र–1 में स्वीकृत स्टाफ, कार्यरत तथा रिक्त पदों का विवरण ..... परिशिष्ट–क–2(2)क(i) |
| | 3. | टेलीफोन, कम्प्यूटर, वाहन आदि से संबंधित सूचना प्रपत्र–2,3 एवं 4 ..... परिशिष्ट–क–2(2)क(iii)(v) |
| | 4. | दीर्घ शीर्ष "2059–लोक निर्माण" के अधीन भवनों की मरम्मत के लिए अलग से प्रावधानों के प्रस्ताव ..... परिशिष्ट–क–2(2)च |
| | 5. | अनुमानों में बढ़ोतरी एवं कमियों का पूर्णतया स्पष्टीकरण करते हुए आय–व्ययक टिप्पणी ..... परिशिष्ट–क–2(1)(छ) |
| | 6. | निजी निक्षेप तथा बैंक खातों में हस्तान्तरित एवं व्यय राशि की सूचना प्रपत्र–5 में ..... परिशिष्ट–क–2(2)(ज) |
| | 7. | विशिष्ट संघटक योजना अनुसूचित जनजाति उपयोजना ..... परिशिष्ट–क–2(1)(च) |
| पूँजीगत व्ययों के अनुमान | 1. | निर्माण कार्यों का विस्तृत विवरण तथा विद्यमान स्वीकृत अनुमानों में परिवर्तनों को पूर्णतया स्पष्ट करते हुए आय–व्ययक टिप्पणी ..... परिशिष्ट–क–2(3) |
| राज्य सरकार द्वारा दिए गए ऋण एवं अग्रिम के अनुमान | 1. | चालू वर्ष 2012–2013 की प्रथम अप्रेल को बकाया तथा चालू वर्ष 2012–13 और आगामी वर्ष 2013–2014 के दौरान देय होने वाले कुल बकाया ऋण और मूल अतिशोध्यों (Overdues) का विवरण प्रपत्र–6 ..... परिशिष्ट–क–3(1) |
| | 2. | वर्ष 2011–12 के संशोधित अनुमानों की अपेक्षा कम वसूली के कारणों का ब्यौरा ..... परिशिष्ट–क–3(2) |
| आयोजना व्यय का अनुमान | 1. | चालू योजनाओं के निर्धारित प्रपत्र 7 में अनुमान ..... परिशिष्ट–क–2(5)(क) |
| केन्द्र प्रवर्तित योजना के अनुमान | 1. | केन्द्रीय सहायता द्वारा संचालित योजनाओं का विवरण निर्धारित प्रपत्र – 7 में ..... परिशिष्ट–क–2(5)(क) |
| | 2. | केन्द्रीय प्रवर्तित योजनाओं में प्राप्त राशि व अनुपयोजित राशि का विवरण निर्धारित प्रपत्र–12 में ..... परिशिष्ट–क–2(5)(घ) |
| केन्द्र प्रवर्तित योजनाओं के तहत कार्यकारी संस्थाओं को सीधे ही भारत सरकार से प्राप्त होने वाली राशियों के अनुमान | 1. | केन्द्र प्रवर्तित योजनाओं के तहत केन्द्रीयांश सीधे ही कार्यकारी ऐजेन्सियों को प्राप्त होने वाली राशियों का विवरण प्रपत्र–7 में प्रस्तुत करें। ..... परिशिष्ट–क–2(5)(ङ) |
| विभिन्न परिचालन करारों के अधीन अनुदानों के पेटे व्यय का अनुमान | 1. | विभिन्न करारों के अधीन प्राप्त होने वाले उपकरण तथा सामान लागत का '1601– केन्द्रीय सरकार से सहायता अनुदान' के अधीन अनुमान व '3606–सहायता सामग्री और उपकरण' के अधीन उपयोग में लाये जाने वाले सामान की लागत का अनुमान ..... परिशिष्ट–क–2(6)(क) |
| जेण्डर बजटिंग | 1. | जेण्डर बजटिंग के तहत सूचना (प्रपत्र–11) प्रेषित करने संबंधी विस्तृत निर्देश ..... परिशिष्ट–क–2(1)(झ) |
| स्थानीय निकायों का जिलेवार आवंटन | 1. | शहरी स्थानीय निकायों तथा पंचायती राज संस्थाओं के लिए जिलेवार आवंटन का प्रतिशत (प्रपत्र–13) ..... परिशिष्ट–क–2(2)(झ) |

परिशिष्ट–'ङ'

## बजट आंकलन अधिकारियों, (Estimating Officers) विभागाध्यक्षों, बजट नियंत्रण अधिकारियों, प्रशासनिक विभागों के लिए

## आय–व्ययक समय सारिणी

**(जब कोई तारीख रविवार या किसी अवकाश के दिन आती है तब आगामी कार्य दिवस निर्धारित दिवस माना जायेगा)**

| तारीख/अवधि | कार्य | प्रस्तुत करने वाला प्राधिकारी | किसे प्रस्तुत किया जाना है |
|---|---|---|---|
| 1 | 2 | 3 | 4 |
| सितम्बर, 2012 | विभागों में विद्यमान पद, कार्यरत कार्मिक, दूरभाष सुविधा, कम्प्यूटर्स संबंधी उपकरण तथा वाहनों का विवरण संबंधित विभागों द्वारा वित्त विभाग में स्थापित हेल्प डेस्क पर **एकीकृत वित्तीय प्रबंधन प्रणाली (IFMS)** में **अद्यतन करना।** | बजट नियंत्रण अधिकारी / प्रशासनिक विभाग | वित्त विभाग |
| अक्टूबर 1 | (1) प्रपत्र – 8 व 9 में व्यय के विस्तृत अनुमान<br>(2) प्रपत्र – 10 प्राप्तियों के विस्तृत अनुमान | आंकलन अधिकारी<br>" " | विभागाध्यक्ष या प्रशासनिक विभाग<br>" " |
| अक्टूबर 15 | प्रपत्र – 10 में प्राप्तियों के विभागीय विस्तृत अनुमान | विभागाध्यक्ष / प्रशासनिक विभाग | प्रशासनिक विभाग तथा वित्त विभाग को साथ–साथ |
| अक्टूबर 25 | प्राप्तियों के आय–व्ययक अनुमानों पर टिप्पणी | प्रशासनिक विभाग | वित्त विभाग |
| अक्टूबर 31 | (1) प्रपत्र – 8 व 9 में व्यय के विभागीय अनुमान | विभागाध्यक्ष / प्रशासनिक विभाग, | प्रशासनिक विभाग तथा वित्त विभाग को साथ–साथ |
| | (2) प्रपत्र – 10 प्राप्तियों के विस्तृत अनुमान | महालेखाकार, राजस्थान | वित्त विभाग |
| नवम्बर 10 | (1) प्रपत्र – 8 व 9 में व्यय के विभागीय अनुमान<br>(2) व्यय के आय–व्ययक अनुमानों पर टिप्पणी | प्रशासनिक विभाग | वित्त विभाग |
| नवम्बर 20 | प्रपत्र – 6 में ऋण तथा अग्रिमों तथा लोक लेखों से संबंधित प्राप्तियों तथा वितरण के आय–व्यय अनुमान | महालेखाकार, राजस्थान | वित्त विभाग |
| विधान सभा में बजट प्रस्तुत करने के अधिकतम एक सप्ताह में | निष्पादन आय–व्ययक को विधान सभा में प्रस्तुत करना | संबंधित प्रशासनिक विभाग | विधान सभा |

# प्रपत्र-1

## (अ) नियमित / कार्य-प्रभारित स्वीकृत पदों का विवरण

**कार्यालय का नाम.....** **विभाग का नाम.....**

| क्रम संख्या | लेखे का शीर्ष - मुख्य शीर्ष/ उप-मुख्य शीर्ष/ लघु शीर्ष/उप-शीर्ष/ ग्रुप शीर्ष | आयोजना भिन्न / आयोजना / केन्द्र प्रवर्तित योजना | पद नाम | ग्रेड पे | वर्तमान स्वीकृत पदों की संख्या | नियमित कार्यरत कर्मचारी | | रिक्त पदों की संख्या [6-(7+8)] |
|---|---|---|---|---|---|---|---|---|
| | | | | | | 1 जनवरी, 2004 से पूर्व नियुक्त | 1 जनवरी, 2004 तथा उसके पश्चात नियुक्त | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| | | | | | | | | |

नोट:

1. स्वीकृत पदों की प्रविष्टि करते समय नियमित / कार्य-प्रभारित में से चयन करें।
2. ऑनलाइन प्रविष्टि (entry) के लिए कॉलम 2 के लिए बजट शीर्ष भरना होगा तथा कॉलम 7 व 8 की सूचना की प्रविष्टि करना अनिवार्य है। शेष कॉलम की सूचना विभागों द्वारा वित्त (आय-व्ययक) विभाग के सहयोग से प्रविष्टि की गई सूचना के आधार पर स्वत: ही इस प्रपत्र में दर्शित होगी। कॉलम 1 तथा 3 से 6 में सूचना, दिनांक 31 मार्च, 2012 तथा इसके पश्चात वित्त विभाग में विभागीय सहयोग से सितम्बर, 2012 में ऑन लाइन अद्यतन की गई सूचना के आधार पर स्वत: दर्शित होगी।
3. स्वीकृत स्टाफ के वे पदनाम ही दर्शाए जाएं जो कि संबंधित सेवा नियम तथा राजस्थान सिविल सेवा (पुनरीक्षित वेतन) नियम, 2008 में अंकित हैं। इस विवरण की सत्यता की जॉच कार्यालयाध्यक्ष द्वारा निम्नलिखित प्रमाण पत्र देते हुए की जायेगी:

**प्रमाणित किया जाता है कि पदों के संदर्भ में उपर्युक्त सूचना की मेरे द्वारा व्यक्तिगत रूप से जॉच कर ली गई है और इसे सही पाया गया है।**

**कार्यालयाध्यक्ष**

## (ब) स्वीकृत रिक्त पदों के विरूद्ध विभाग में कार्यरत अन्य कार्मिकों का विवरण

**कार्यालय का नाम.....** **विभाग का नाम.....**

| क्रम संख्या | लेखे का शीर्ष- मुख्य शीर्ष/ उप-मुख्य शीर्ष/ लघु शीर्ष/उप-शीर्ष/ ग्रुप शीर्ष | आयोजना भिन्न / आयोजना / केन्द्र प्रवर्तित योजना | पद नाम | ग्रेड पे | रिक्त पदों की संख्या | तदर्थ अस्थाई नियुक्ति (संख्या) | औसत प्रति व्यक्ति प्रति माह व्यय (रूपयों में) | पुनर्नियुक्ति (संख्या) | औसत प्रति व्यक्ति प्रति माह व्यय (रूपयों में) | एजेंसी के माध्यम से (संख्या) | औसत प्रति व्यक्ति प्रति माह व्यय (रूपयों में) | प्रत्यक्ष संविदा (संख्या) | औसत प्रति व्यक्ति प्रति माह व्यय (रूपयों में) | कार्मिक विभाग के परिपत्र के अनुसार (संख्या) | औसत प्रति व्यक्ति प्रति माह व्यय (रूपयों में) | अन्य (संख्या) | औसत प्रति व्यक्ति प्रति माह व्यय (रूपयों में) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 | 18 |

**नोटः- (कॉलम 2) ऑनलाइन प्रविष्टि के समय उन्हीं बजट शीर्ष में प्रविष्टि सम्भव होगी जो प्रपत्र 1(अ) में अंकित किए गए हैं। कॉलम 3, 4 व 5 में सूचना चयन के आधार पर स्वतः उपलब्ध होगी। शेष सभी कॉलम में सूचना की प्रविष्टि करनी होगी।**

1. स्वीकृत स्टाफ के वे पदनाम ही दर्शाए जाएं जो कि संबंधित सेवा नियम तथा राजस्थान सिविल सेवा (पुनरीक्षित वेतन) नियम, 2008 में अंकित हैं। इस विवरण की सत्यता की जॉच कार्यालयाध्यक्ष द्वारा निम्नलिखित प्रमाण पत्र देते हुए की जायेगी:

**प्रमाणित किया जाता है कि पदों के संदर्भ में उपर्युक्त सूचना की मेरे द्वारा व्यक्तिगत रूप से जॉच कर ली गई है और इसे सही पाया गया है।**

**कार्यालयाध्यक्ष**

## (स) विभाग में कार्यरत अन्य कार्मिकों का विवरण (स्वीकृत पदों के अतिरिक्त)

**कार्यालय का नाम.....** **विभाग का नाम.....**

| क्रम संख्या | लेखे का शीर्ष - मुख्य शीर्ष/ उप-मुख्य शीर्ष/ लघु शीर्ष/उप-शीर्ष/ ग्रुप शीर्ष | आयोजना भिन्न / आयोजना / केन्द्र प्रवर्तित योजना | पद नाम | संख्या | वार्षिक वित्तीय भार (रुपये सहस्त्र में) |
|---|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 | 6 |
| | | | | | |

नोट: (1) ऑनलाइन प्रविष्टि के लिए कॉलम 2 की प्रविष्टियां उन्हीं शीर्षों के लिए होंगी जो विभाग के बजट नियंत्रण अधिकारी से संबधित हैं।

(2) उपलब्ध करवाए गए विवरण की सत्यता की जॉच कार्यालयाध्यक्ष द्वारा निम्नलिखित प्रमाण पत्र देते हुए की जायेगी:

**प्रमाणित किया जाता है कि उपर्युक्त सूचना की मेरे द्वारा व्यक्तिगत रूप से जॉच कर ली गई है और इसे सही पाया गया है।**

**कार्यालयाध्यक्ष**

**प्रपत्र-2**

**विभाग के लिए स्वीकृत टेलीफोन तथा मोबाइल का विवरण**

**विभाग का नाम.....**

| क्रम संख्या | लेखे का शीर्ष - मुख्य शीर्ष/ उप-मुख्य शीर्ष/ लघु शीर्ष/उप-शीर्ष/ ग्रुप शीर्ष | आयोजना भिन्न / आयोजना / केन्द्र प्रवर्तित योजना | कार्यालय का नाम | पद नाम | टेलीफोनों की संख्या | | |
|---|---|---|---|---|---|---|---|
| | | | | | कार्यालय | निवास | मोबाइल |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 |

नोट: ऑनलाइन प्रविष्टि के लिए कॉलम 2 में बजट शीर्ष भरना होगा। शेष कॉलम में सूचना दिनांक 31 मार्च, 2012 तथा इसके पश्चात वित्त विभाग में विभागीय सहयोग से सितम्बर, 2012 में ऑन लाइन अद्यतन की गई सूचना के आधार पर स्वत: दर्शित होगी।

**प्रमाणित किया जाता है कि उपर्युक्त सूचना की मेरे द्वारा व्यक्तिगत रूप से जॉच कर ली गई है और इसे सही पाया गया है।**

**कार्यालयाध्यक्ष**

**प्रपत्र-3**

**विभाग में उपलब्ध कम्प्यूटर्स एवं किराए पर लिए गए कम्प्यूटर्स की सूचना**

**विभाग का नाम.....**

| क्रम संख्या | लेखे का शीर्ष - मुख्य शीर्ष/ उप-मुख्य शीर्ष/ लघु शीर्ष/उप-शीर्ष/ ग्रुप शीर्ष | आयोजना भिन्न / आयोजना / केन्द्र प्रवर्तित योजना | कार्यालय का नाम | विभागीय | | किराए पर लिए गए कम्प्यूटर | | |
|---|---|---|---|---|---|---|---|---|
| | | | | कम्प्यूटर (संख्या) | प्रिन्टर (संख्या) | मशीन विद मैन (संख्या) | केवल मशीन (संख्या) | वार्षिक भार (रूपये सहस्त्र में) |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |

नोट: ऑनलाइन प्रविष्टि के लिए कॉलम-2 में बजट शीर्ष अंकित करना होगा। कॉलम-3 व 4 में चयन किया जाना है। विभाग के वे कार्यालय स्वत: दिखाए जाएंगे जिन्हें विभाग पहले से मैप कर चुके हैं। कॉलम 5 व 6 की सूचना दिनांक 31 मार्च, 2012 तथा इसके पश्चात वित्त विभाग में विभागीय सहयोग से सितम्बर, 2012 में ऑन लाइन अद्यतन की गई सूचना के आधार पर स्वत: दर्शित होगी। शेष कॉलम 7 से 9 में सूचना की प्रविष्टि करनी होगी।

**प्रमाणित किया जाता है कि उपर्युक्त सूचना की मेरे द्वारा व्यक्तिगत रूप से जॉच कर ली गई है और इसे सही पाया गया है।**

**कार्यालयाध्यक्ष**

## प्रपत्र-4 (अ)

## विभाग में उपलब्ध वाहनों की सूची

**विभाग का नाम.....** **कार्य-कलाप/कार्यालय वाहन**

| क्रम संख्या | लेखे का शीर्ष - मुख्य शीर्ष/ उप-मुख्य शीर्ष/ लघु शीर्ष/उप-शीर्ष/ ग्रुप शीर्ष | आयोजना भिन्न / आयोजना / केन्द्र प्रवर्तित योजना | कार्यालय का नाम | पद नाम | वाहनों का विवरण | | |
|---|---|---|---|---|---|---|---|
| | | | | | वाहन का प्रकार - जीप/ कार / अन्य | रजिस्ट्रेशन संख्या | क्रय का वर्ष |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 |

नोट: (1) 'कार्यालय वाहन' व 'कार्य-कलाप वाहन' की दोनों श्रेणियों में यही प्रपत्र भरा जाना है। अत: कार्यालय वाहन व कार्य-कलाप वाहन का क्रमश: चयन कर इस प्रपत्र में सूचना अंकित करें।

(2) अगर पूल का वाहन है तो पदनाम (कॉलम 5) में विभागाध्यक्ष (HOD) का पदनाम सिलेक्ट करें। कार्यकलाप वाहनों की श्रेणी में अधिकारी के पदनाम के भरने की आवश्यकता नहीं है।

(3) ऑनलाइन प्रविष्टि के लिए कॉलम-2 में बजट शीर्ष अंकित करना होगा। कॉलम संख्या 3, 4 व 5 में चयन किया जाना है। शेष कॉलम में सूचना दिनांक 31 मार्च, 2012 तथा इसके पश्चात वित्त विभाग में विभागीय सहयोग से सितम्बर, 2012 में ऑन लाइन अद्यतन की गई सूचना के आधार पर स्वत: दर्शित होगी।

**प्रमाणित किया जाता है कि उपर्युक्त सूचना की मेरे द्वारा व्यक्तिगत रूप से जॉच कर ली गई है और इसे सही पाया गया है।**

**कार्यालयाध्यक्ष**

## प्रपत्र-4 (ब)

## विभाग द्वारा किराए पर लिए गए वाहनों की सूची

**विभाग का नाम.....** **कार्य-कलाप/कार्यालय वाहन**

| क्रम संख्या | लेखे का शीर्ष - मुख्य शीर्ष/ उप-मुख्य शीर्ष/ लघु शीर्ष/उप-शीर्ष/ ग्रुप शीर्ष | आयोजना भिन्न / आयोजना / केन्द्र प्रवर्तित योजना | कार्यालय का नाम | वाहनों का विवरण | | |
|---|---|---|---|---|---|---|
| | | | | वाहन का प्रकार -जीप / कार / अन्य | कुल संख्या | पिछले वित्तीय वर्ष में व्यय की गई राशि (रूपये सहस्त्र में) |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| | | | | | | |

नोट: ऑनलाइन प्रविष्टि के लिए कॉलम-2 में बजट शीर्ष अंकित करना होगा, कॉलम संख्या 3 व 4 में चयन के आधार पर सूचना उपलब्ध रहेगी। शेष कॉलम में सूचना दिनांक 31 मार्च, 2012 तथा इसके पश्चात वित्त विभाग में विभागीय सहयोग से सितम्बर, 2012 में ऑन लाइन अद्यतन की गई सूचना के आधार पर स्वत: दर्शित होगी।

**प्रमाणित किया जाता है कि उपर्युक्त सूचना की मेरे द्वारा व्यक्तिगत रूप से जॉच कर ली गई है और इसे सही पाया गया है।**

**कार्यालयाध्यक्ष**

**प्रपत्र - 5**

**(अ) पी. डी. खातों में हस्तान्तरित राशि एवं उसके उपयोग की स्थिति का विवरण**

**कार्यालय का नाम.....** **विभाग का नाम.....**

| क्रम संख्या | निजी निक्षेप खाता संख्या (मय पूर्ण शीर्ष) जिसमें राशि हस्तान्तरित की जाती है | खाते का नाम | कोषालय का नाम | विभागीय / गैरविभागीय | दिनांक 01.04.2012 को प्रारम्भिक शेष राशि (रूपये सहस्त्र में) | 2012-13 | | | दिनांक 31.08.2012 को शेष (6+8-9) (रूपये सहस्त्र में) |
|---|---|---|---|---|---|---|---|---|---|
| | | | | | | पूर्ण शीर्ष जिससे राशि हस्तान्तरित की गई | हस्तान्तरित राशि (रूपये सहस्त्र में) | दिनांक 31 अगस्त तक व्यय राशि (रूपये सहस्त्र में) | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| | | | | | | | | | |
| | **योग :** | | | | | | | | |

**नोट: एकीकृत वित्तीय प्रबंधन प्रणाली पर उपलब्ध निजी निक्षेप खातों को बी.एफ.सी. इकाई से मैप करने की सुविधा उपलब्ध होगी जिसके पश्चात यह रिपोर्ट स्वत: ही उपलब्ध होगी। इसके लिए बजट नियंत्रण अधिकारी संबंधित निजी निक्षेप खातों में दिनांक 31.03.2012 को उपलब्ध शेष का कोषालयों से मिलान कर आवश्यक संशोधन किया जाना सुनिश्चित करें।**

**प्रमाणित किया जाता है कि उपर्युक्त सूचना की मेरे द्वारा व्यक्तिगत रूप से जॉच कर ली गई है और इसे सही पाया गया है।**

**कार्यालयाध्यक्ष**

**(ब) बैंक खातों की स्थिति का विवरण**

**कार्यालय का नाम.....** **विभाग का नाम.....**

| क्रम संख्या | बैंक तथा शाखा का नाम (आईएफसी कोड सहित) | बैंक खाते का नम्बर | खाताधारक का नाम | विभागीय / गैरविभागीय | दिनांक 01.04.2012 को अवशेष राशि | 2012-13 | | दिनांक 31.08.2012 को शेष (6+7-8) |
|---|---|---|---|---|---|---|---|---|
| | | | | | | हस्तान्तरित राशि | दिनांक 31 अगस्त तक व्यय राशि | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| | अ. बचत खाता<br>ब. चालू खाता<br>स. स्थाई खाता | | | | | | | |
| | | | | | | | | |
| | **योग :** | | | | | | | |

**प्रमाणित किया जाता है कि उपर्युक्त सूचना की मेरे द्वारा व्यक्तिगत रूप से जॉच कर ली गई है और इसे सही पाया गया है।**

**कार्यालयाध्यक्ष**

**प्रपत्र-6**

## बकाया ऋण एवं अग्रिमों का विवरण

**विभाग का नाम.....** **(राशि सहस्त्र में)**

| क्रम संख्या | लेखे का शीर्ष - मुख्य शीर्ष/ उप-मुख्य शीर्ष/ लघु शीर्ष/उप-शीर्ष/ ग्रुप शीर्ष | आयोजना भिन्न / आयोजना / केन्द्र प्रवर्तित योजना | डेबिट / क्रेडिट (Dr. / Cr.) | दिनांक 01.04.2012 को कुल बकाया | | दिनांक 01.04.2012 को कुल बकाया में से Overdue | वर्ष 2012-13 में वितरण | | वर्ष 2012-13 में ऋण की शर्तों के अनुसार अपेक्षित वसूली (due) | | वर्ष 2012-13 में मूल ऋण की वसूली के अनुमान | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | मूल | ब्याज | मूल | बजट अनुमान | संशोधित अनुमान | मूल | ब्याज | बजट अनुमान | संशोधित अनुमान |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 |
| | | | | | | | | | | | | |
| | | | | | | | | | | | | |

| वर्ष 2012-13 में ब्याज की सम्भावित वसूली | दिनांक 01.04.2013 को कुल बकाया | | वर्ष 2013-14 में ऋण की शर्तों के अनुसार अपेक्षित वसूली | वर्ष 2013-14 में ऋण वितरण के बजट अनुमान |
|---|---|---|---|---|
| | मूल ऋण | ब्याज | | |
| 14 | **15 (5+9-13)** | 16 | 17 | 18 |
| | | | | |

नोट -

(1) चालू वर्ष के संशोधित अनुमानों तथा आगामी वर्ष के बजट अनुमानों में, यदि मूल तथा ब्याज की वसूली, ऋण की शर्तों के अनुसार अपेक्षित वसूली से कम प्रस्तावित की गई हैं तो उसके कारण दर्शाए जाएं।

(2) ऑनलाइन प्रविष्टि के लिए कॉलम-2 में बजट शीर्ष अंकित करना होगा। कॉलम संख्या 3 में चयन के आधार पर सूचना उपलब्ध होगी। शेष कॉलम में सूचना की प्रविष्टि की जानी है।

(3) दिनांक 01.04.2012 को बकाया दर्शाई गई मूल ऋण राशि एवं ब्याज तथा वर्ष 2012-13 एवं 2013-14 में ऋण की शर्तों के अनुसार वसूली योग्य राशि के संबंध में कार्यालयाध्यक्ष द्वारा निम्नलिखित प्रमाण पत्र अंकित किया जाए:

**प्रमाणित किया जाता है कि उपर्युक्त सूचना की मेरे द्वारा व्यक्तिगत रूप से जॉच कर ली गई है और इसे सही पाया गया है।**

**कार्यालयाध्यक्ष**

**प्रपत्र-7**

## (अ) राज्य योजना तथा केन्द्रीय सहायता प्राप्त योजनाओं का संक्षिप्त विवरण

**विभाग का नाम.....** **(रूपये सहस्त्र में)**

| योजना का नाम | नियंत्रण अधिकारी (पदनाम) | योजना का प्रकार (कोड तथा नाम का चयन उपलब्ध सूची में से करें) | वित्त पोषण (प्रतिशत में) | | कार्यकारी संस्था का नाम |
|---|---|---|---|---|---|
| | | | केन्द्रीय अंशदान | राज्यांश | |
| 1 | 2 | 3 | 4 | 5 | 6 |
| | | | | | |

| संबंधित शीर्ष का पूर्ण विवरण | पिछले वर्ष का वास्तविक व्यय 2011-12 | | आय-व्ययक अनुमान 2012-13 | | संशोधित अनुमान 2012-13 | | आगामी वर्ष के आय-व्ययक अनुमान 2013-2014 | |
|---|---|---|---|---|---|---|---|---|
| | योजना | कार्यकारी संस्था को सीधे दी गई राशि | योजना | कार्यकारी संस्था को सीधे देय राशि | योजना | कार्यकारी संस्था को सीधे देय राशि | योजना | कार्यकारी संस्था को सीधे देय राशि |
| 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 |
| | | | | | | | | |

<u>योजना का प्रकार तथा संबंधित कोड</u>

1. केवल राज्य योजना
2. राज्यांश सहित केन्द्रीय सहायता प्राप्त योजना
3. शत प्रतिशत केन्द्रीय सहायता प्राप्त योजना
4. नाबार्ड की सहायता से संचालित राज्य योजना
5. बाह्य सहायता (Externally Aided) से संचालित राज्य योजना
6. कार्यकारी संस्थाओं को सीधे केन्द्रीय अंशदान देय केन्द्र प्रवर्तित योजना

नोट: यदि योजना का कोड 6 है एवं केन्द्रीय अंशदान शत प्रतिशत है तो बजट शीर्ष भरने की आवश्यकता नहीं है। कॉलम 6,9,11,13 एवं 15 की पूर्ति केवल कोड संख्या 6 की योजनाओं हेतु अपेक्षित है।

## (ब) केन्द्र प्रवर्तित योजना पर व्यय एवं प्राप्त सहायता का विवरण

**विभाग का नाम.....** **(रूपये सहस्त्र में)**

| योजना का नाम | नियंत्रण अधिकारी (पदनाम) | प्रवर्तक अधिकरण की स्वीकृति संख्या एवं दिनांक | वित्त पोषण (प्रतिशत में) | | संबंधित शीर्ष का पूर्ण विवरण | पिछले वर्ष का वास्तविक व्यय 2011-12 | | आय-व्ययक अनुमान 2012-13 | |
|---|---|---|---|---|---|---|---|---|---|
| | | | केन्द्रीय अंशदान | राज्यांश | | योजना | के.प्र.यो. | योजना | के.प्र.यो. |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |

| संशोधित अनुमान 2012-13 | | आय-व्ययक अनुमान 2013-14 | | पिछले वर्ष के प्रारम्भ में शेष राशि (01.04.2012) | वास्तविक प्राप्त सहायता 2011-12 | संभावित प्राप्त सहायता 2012-13 | संभावित प्राप्त सहायता 2013-14 | आगामी वर्ष के अन्त में शेष राशि (31.03.2014) |
|---|---|---|---|---|---|---|---|---|
| योजना | के.प्र.यो. | योजना | के.प्र.यो. | | | | | |
| 11 | 12 | 13 | 14 | 15 | 16 | 17 | 18 | 19 |

**प्रपत्र-8**

**निश्चित व्ययों के विस्तृत अनुमान अर्थात् अधिकारियों व कर्मचारियों**

**के वेतन अनुमान वर्ष ---------- (अप्रैल से मार्च तक)**

**(बजट आंकलन अधिकारियों द्वारा विभागाध्यक्ष/बजट नियंत्रण अधिकारियों को प्रस्तुत करने हेतु)**

**कार्यालय का नाम.....** **विभाग का नाम.....**

**लेखे का शीर्ष:** मुख्य शीर्ष/ उप-मुख्य शीर्ष/ लघु शीर्ष/उप-शीर्ष/ ग्रुप शीर्ष ..... आयोजना भिन्न / आयोजना / केन्द्र प्रवर्तित योजना

**(रूपये सहस्र में)**

| क्रम संख्या | नाम | जी.पी.एफ. नम्बर / एन.पी.एस. नम्बर | पद | पद का स्वीकृत वेतन | | बजट की प्रारम्भिक तिथि, यानि 1 मार्च को कर्मचारी का वेतन | पहली मार्च से अंतिम फरवरी के लिए निर्धारित रकम | वृद्धि जो इस अवधि में होगी | | आगामी वर्ष के लिए अनुमान (कॉलम 8 और 10 का योग) | चालू वर्ष के लिए संशोधित अनुमान | विशेष विवरण |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | पे-बैंड | ग्रेड पे | | | तिथि वृद्धि | रकम वृद्धि | | | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 |
| | | | | | | | | | | | | |

नोट - उक्त परिपत्र के अधिकांश कॉलम्स में सूचना एकीकृत वित्तीय प्रबंधन प्रणाली में पे-मैनेजर पर उपलब्ध सूचनाओं के आधार पर **स्वत: दर्शित होगी जिसमें आवश्यक संशोधन कार्यालय / विभाग स्तर पर किए जा सकेंगे।**

प्रमाणित किया जाता है कि उपर्युक्त सूचना की मेरे द्वारा व्यक्तिगत रूप से जॉच कर ली गई है और इसे सही पाया गया है।

**कार्यालयाध्यक्ष**

**प्रपत्र-9**

**व्यय के विस्तृत बजट अनुमान (मय 'संवेतन' विस्तृत शीर्ष सहित)**

**वित्तीय वर्ष ..... (1 अप्रैल से 31 मार्च तक) का**

**कार्यालय का नाम.....** **विभाग का नाम.....**

**लेखे का शीर्ष:** मुख्य शीर्ष/ उप-मुख्य शीर्ष/ लघु शीर्ष/उप-शीर्ष/ ग्रुप शीर्ष .....

आयोजना भिन्न / आयोजना / केन्द्र प्रवर्तित योजना

**(रूपये सहस्र में)**

| क्रम संख्या | विस्तृत लेखा शीर्षक | दत्तमत / प्रभृत | वास्तविक व्यय आंकड़े (गत तीन वर्षों के) | | | आय-व्ययक अनुमान (चालू वर्ष) | वास्तविक व्यय आंकड़े | | | अगस्त से मार्च तक का संभावित व्यय (चालू वर्ष) | संशोधित अनुमान (चालू वर्ष) (9+11) | आय-व्ययक अनुमान (आगामी वर्ष) | | | वृद्धि (+) या कमी (-) | | | नवीन आइटम | विशेष विवरण |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | अगस्त से मार्च तक (गत वर्ष) | अप्रैल से जुलाई तक (चालू वर्ष) | कॉलम 8 व 9 का योग | | | कमिटेड (Committed) | नवीन (New) | कुल (13+14) | कॉलम 7 और 12 में | कॉलम 10 और 12 में | कॉलम 12 और 15 में | हां / नहीं | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 | 18 | 19 | 20 |

नोट: 1. ऑनलाइन प्रविष्टि के लिए सर्वप्रथम बजट शीर्ष भरना होगा। तत्पश्चात आयोजना भिन्न / आयोजना / केन्द्र प्रवर्तित योजना का चयन करना होगा।

2. कॉलम संख्या 2,3 में चयन करना होगा। कालम 4,5,6,7,9,11,16,17 व 18 स्वत: दर्शित होंगे। शेष कॉलम की प्रविष्टि करना अनिवार्य है। आयोजना की सूचना की प्रविष्टि करने पर कॉलम संख्या 13 एवं 14 में सूचना भरना अनिवार्य होगा। आयोजना भिन्न एवं केन्द्र प्रवर्तित योजना की सूचना दर्ज करने पर ये दोनों कॉलम भरना अनिवार्य नहीं है।

3. इस प्रपत्र में कार्यालय स्तर पर मात्र कॉलम 12 एवं 15 में ही सूचना की प्रविष्टि की जानी है।

4. अगर नवीन आइटम (कॉलम संख्या 19) में 'हाँ' का चयन किया गया है तो निम्न प्रपत्र एकीकृत वित्तीय प्रबंधन प्रणाली में उपलब्ध होंगे तथा इनमें समस्त कॉलम की प्रविष्टि किया जाना अनिवार्य है। नवीन आइटम - **नवीन पद, कार्यालय सामग्री, भौतिक वस्तुएं, वाहन क्रय, किराए के वाहन, किराए की सेवाएं** (Hiring of Services) **एवं अन्य प्रकृति के हो सकते हैं। इनके लिए प्रपत्र निम्नांकित हैं**

**नवीन पदों के लिए निम्नांकित प्रपत्र होगा:**

| क्रमांक | पद नाम | नया / क्रमोन्नयन | पे बैंड | ग्रेड पे | कुल पद | विवरण |
|---|---|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| | | | | | | |

**अन्य नवीन आइटम के लिए निम्न प्रपत्र होगा**

| क्रमांक | नवीन आइटम प्रकार | क्रय / किराया | आइटम का नाम | संख्या | आवर्ती व्यय मासिक | अनावर्ती भार | कुल वार्षिक भार | अन्य विवरण |
|---|---|---|---|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| | | | | | | | | |

नोट: नवीन आइटम कॉलम संख्या 2 में वाहन होने पर ही कॉलम संख्या 3 में प्रविष्टि की जानी है।

**उक्त सूचना प्रपत्र 9 के कॉलम 2 में दर्शाए गए प्रत्येक बजट शीर्ष के लिए भरी जायेगी।**

प्रमाणित किया जाता है कि उपर्युक्त सूचना की मेरे द्वारा व्यक्तिगत रूप से जॉच कर ली गई है और इसे सही पाया गया है। **कार्यालयाध्यक्ष / विभागाध्यक्ष**

**प्रपत्र-10**

**आय का विस्तृत बजट अनुमान वित्तीय वर्ष ..... (1 अप्रैल से 31 मार्च तक) का**

**कार्यालय का नाम.....** **विभाग का नाम.....**

**(रूपये सहस्त्र में)**

| क्रम संख्या | लेखे का शीर्ष - मुख्य शीर्ष/ उप-मुख्य शीर्ष/ लघु शीर्ष/उप-शीर्ष/ ग्रुप शीर्ष | वास्तविक आय के आंकड़े (गत तीन वर्षों के) | | | आय-व्ययक अनुमान (चालू वर्ष) | वास्तविक आय के आंकड़े | | | अगस्त से मार्च तक की संभावित आय (चालू वर्ष) | संशोधित अनुमान (चालू वर्ष) (8+10) | आय-व्ययक अनुमान (आगामी वर्ष) | वृद्धि (+) या कमी (-) | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | अगस्त से मार्च तक (गत वर्ष) | अप्रैल से जुलाई तक (चालू वर्ष) | कॉलम 7 व 8 का योग | | | | कॉलम 6 और 11 में | कॉलम 9 और 11 में | कॉलम 11 और 12 में |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 |

नोट: 1. ऑनलाइन प्रविष्टि के लिए कॉलम संख्या 2 में बजट शीर्ष भरना होगा। कॉलम 3,4,5,6,8, 9, 13, 14 व 15 स्वत: आयेंगे। शेष कॉलम की प्रविष्टि करनी होगी।

2. कार्यालय स्तर पर सिर्फ कॉलम 7,10,11 व 12 में सूचना दर्ज करनी होगी।

प्रमाणित किया जाता है कि उपर्युक्त सूचना की मेरे द्वारा व्यक्तिगत रूप से जॉच कर ली गई है और इसे सही पाया गया है।

**कार्यालयाध्यक्ष / विभागाध्यक्ष**

**प्रपत्र - 11**

**जेण्डर बजट विवरण (Gender Budget Statement) – A से D श्रेणी**

**विभाग का नाम.....**

आयोजना भिन्न / आयोजना / केन्द्र प्रवर्तित योजना

**(रूपये सहस्त्र में)**

| क्र.सं. | योजना का नाम | बजट शीर्ष (पूर्ण बजट शीर्ष अंकित करें) | बजट अनुमान 2013-14 | बजट अनुमान 2013-14 में आवंटन के आधार पर श्रेणियाँ | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | A | | B | | C | | D | |
| | | | | 70 प्रतिशत से अधिक | | 70-30 प्रतिशत के मध्य | | 30-10 प्रतिशत के मध्य | | 10 प्रतिशत से कम | |
| | | | | राशि | प्रतिशत | राशि | प्रतिशत | राशि | प्रतिशत | राशि | प्रतिशत |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 |
| | | | | | | | | | | | |
| | | | | | | | | | | | |

नोट: 1. आयोजना भिन्न / आयोजना / केन्द्र प्रवर्तित योजना में से चयन करना होगा।

प्रमाणित किया जाता है कि उपर्युक्त सूचना की मेरे द्वारा व्यक्तिगत रूप से जॉच कर ली गई है और इसे सही पाया गया है।

**कार्यालयाध्यक्ष / विभागाध्यक्ष**

**प्रपत्र - 12**

**केन्द्रीय प्रवर्तित योजनाओं में प्राप्त राशि व अनुपयोजित राशि का विवरण**

**विभाग का नाम.....**

**(रूपये सहस्त्र में)**

| क्र.सं. | योजना का नाम | बजट अनुमान 2012-13 | | | | | संशोधित अनुमान 2012-13 | | | | | बजट अनुमान 2013-14 | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | प्राप्ति | | व्यय | | | प्राप्ति | | व्यय | | | प्राप्ति | | व्यय | | |
| | | अनुदान | ऋण | वर्ष के दौरान प्राप्तियों के विरूद्ध | पूर्व वर्षो के दौरान प्राप्तियों के विरूद्ध | आगामी वर्षो के दौरान प्राप्तियों के विरूद्ध | अनुदान | ऋण | वर्ष के दौरान प्राप्तियों के विरूद्ध | पूर्व वर्षो के दौरान प्राप्तियों के विरूद्ध | आगामी वर्षो के दौरान प्राप्तियों के विरूद्ध | अनुदान | ऋण | वर्ष के दौरान प्राप्तियों के विरूद्ध | पूर्व वर्षो के दौरान प्राप्तियों के विरूद्ध | आगामी वर्षो के दौरान प्राप्तियों के विरूद्ध |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 |
| | | | | | | | | | | | | | | | | |

प्रमाणित किया जाता है कि उपर्युक्त सूचना की मेरे द्वारा व्यक्तिगत रूप से जॉच कर ली गई है और इसे सही पाया गया है।

**कार्यालयाध्यक्ष / विभागाध्यक्ष**

**प्रपत्र - 13**

**शहरी स्थानीय निकायों तथा पंचायती राज संस्थाओं के लिए प्रावधित राशि में जिलेवार**

**प्रस्तावित आवंटन (प्रतिशत) का विवरण वर्ष 2013-14**

**विभाग का नाम.....**

**(प्रतिशत में)**

| क्र.सं. | बजट शीर्ष | जिले का नाम | आयोजना भिन्न | आयोजना | केन्द्र प्रवर्तित योजना |
|---|---|---|---|---|---|
| | | | | | |
| | | | | | |

नोट: यह **प्रपत्र अग्रेषित करने पर सीधा वित्त (आय-व्ययक अनुभाग) विभाग को उपलब्ध होगा।**

प्रमाणित किया जाता है कि उपर्युक्त सूचना की मेरे द्वारा व्यक्तिगत रूप से जॉच कर ली गई है और इसे सही पाया गया है।

**कार्यालयाध्यक्ष / विभागाध्यक्ष**

# Annexure 7. PROFORMA FOR RECOVERIES AGAINST WORK DONE

**(BUDGET MANUAL REFERENCE: CHAPTER 11)**

STATEMENT OF RECOVERY OF COST OF WORK DONE, SERVICE/ SUPPLIES RENDERED FOR OTHER GOVERNMENTS AND AGENCIES/ CENTRALLY SPONSORED SCHEMES

| Head of Account | Balance outstanding as on… | Expenditure during the year | Pattern of recovery of Expenditure | Recoverable during the year | Recovery during the year | | Balance as on… | Reasons for non-recovery |
|---|---|---|---|---|---|---|---|---|
| | | | | | Outstanding | Current | | |
| 1. | 2. | 3. | 4. | 5. | 6. | 7. | 8. | 9. |
| | | | | | | | | |
| | | | | | | | | |

# Annexure 8. EXTRACTS FROM GOVERNMENT ACCOUNTING RULES, 1990

**(BUDGET MANUAL REFERENCE CHAPTER 13)**
**CHAPTER 3 OF GOVERNMENT ACCOUNTING RULES, 1990[24]**
**BASIC STRUCTURE OF THE FORM OF ACCOUNTS**

**29. Basis of classification**

As a general rule, the classification of transactions in Government accounts, shall have closer reference to the function, programme and activity of the Government and the object of the revenue or expenditure, rather than the department in which the revenue or expenditure occurs. This principle is, however, subject to such exceptions as may be authorised specially in any individual case or class of cases e.g. receipts representing 'Interest' are shown under "0049—Interest Receipts" and expenditure on the maintenance and repairs of the non-Residential buildings under the administrative control of the Public Works Department are shown under the major head "2059—Public Works" irrespective of the functions to which they relate. Important general orders governing classification of pay and allowances (including travelling allowances) of Government servants, expenditure on civil works, contributions made by or to Government, refunds of revenue, shall be issued by Government from time to time.

30. **Criteria for determining whether expenditure should be classified under heads of Capital Section or Revenue Section of the Consolidated Fund**

1. Expenditure of a capital nature to be classified in the Capital Section shall broadly be defined as expenditure incurred with the object of either increasing concrete assets of a material and permanent character.

   NOTE: Expenditure on a temporary asset or expenditure on Grants-in-aid to local bodies or institutions (for the purpose of creating assets which will belong to these local bodies or institutions) cannot ordinarily be classifiable as capital expenditure, and shall not, except in cases specifically authorised by the President on the advice of Comptroller and Auditor General be debited to a capital head of account.

2. Expenditure of a Capital nature shall be distinguished from Revenue expenditure both in the Budget Estimates and in Government Accounts.

   NOTE: Capital expenditure is generally met from receipts of a capital, debt, deposit or banking character as distinguished from ordinary revenue derived from taxes, duties, fees, fines and similar items of current income including extra-ordinary receipts. It is open to the Government to meet Capital expenditure from ordinary revenues provided there are sufficient revenue resources to cover this liability.

[24] Only relevant sections have been incorporated, i.e., 29- 38.
For Chapter 13 Estimates of Expenditure, refer to sections 29-31 in this Annexure.

3. Expenditure of a Capital nature as defined above shall not be classed as Capital expenditure in the Government accounts unless the classification has been expressly authorised by general or special orders of Government.

**31. Allocation between capital and revenue expenditure on a capital scheme**

1. The allocation between capital and revenue expenditure on a Capital Scheme for which separate capital and revenue accounts are to be kept shall be determined in accordance with such general or special orders as may be prescribed by the President on the advice of the Comptroller and Auditor General.
2. The following are the main principles governing the allocation of expenditure on a Capital Scheme, between Capital and Revenue accounts:

(a) Capital account should bear all charges for the first construction and equipment of a project as well as charges for intermediate maintenance of the work while not yet opened for service. It would also bear charges for such further additions and improvements as may be sanctioned under rules made by competent authority.

Subject to (c) below, revenue account should bear all subsequent charges for maintenance and all working expenses. These embrace all expenditure on the working and upkeep of the project and also on such renewals and replacements and such additions, improvements or extensions as prescribed by Government.

In the case of works of renewal and replacement which partake both of a capital and revenue nature, the allocation of expenditure should be regulated by the broad principle that revenue should pay or provide a fund for the adequate replacement of all wastage or depreciation of property originally provided out of capital grants and that only the cost of genuine improvements, whether determined by prescribed rules or formulae or under special orders of Government, should be debited to Capital account. Where under special orders of Government, a Depreciation or Renewals Reserve Fund is established for renewing assets of any commercial department or undertaking, the distribution of expenditure on renewals, and replacements between Capital account and the Fund should be so regulated as to guard against overcapitalisation on the one hand and excessive withdrawals from the Fund on the other.

Expenditure on account of reparation of damage caused by extraordinary calamities, such as, flood, fire, earthquake, enemy action, should be charged to Capital account or to Revenue account or divided between them in such a way as may be determined by Government according to the circumstance of each case.

Capital receipts in so far as they relate to expenditure previously debited to Capital heads, accruing during the process of construction of a project, should be utilised in reduction of capital expenditure. Thereafter, their treatment in the accounts will depend on circumstances, but except under a special rule or order of Government, they should not be credited to the revenue account of the department or undertaking.

**32. Net Gain or Loss by Exchange in respect of Government transaction in foreign currencies**

Net gain or loss by exchange in respect of Government transactions in foreign currencies shall be uniformly adjusted under the head "0075/2075—Miscellaneous General Services— Gain/Loss by Exchange".

**33. Classification and accounting of transactions pertaining to more than one Major Head of Account**

For the sake of convenience or for other special reasons, receipts on charges pertaining to more than one head of account may be booked in the first instance under one of the heads concerned, but the portion creditable or debitable to the other head or heads involved should be transferred from the former head to the latter before the accounts of the year are closed. A few instances are cited below:-

(1) Where the charges for the supply of water from Irrigation canals are consolidated with the land revenue demand, the recoveries at the consolidated rates are, in the first instance, credited to the head "0029—Land Revenue" and an approximate amount calculated as the share due to Irrigation is transferred to the relevant Irrigation Revenue Head.

(2) Charges for collection of Corporation Tax are accounted for under the minor head "Collection Charges—Income Tax" below the major head "2020 — Collection of Taxes on Income and Expenditure" in the first instance, the amount debitable to the minor head "Collection charges—Corporation Tax" being transferred later from the former minor head to the latter.

(3) The Establishment and Tools and Plant charges of Public Works Divisions are, in the first place, booked under a single Major Head subject to final apportionment among the several major heads concerned.

**34. Classification and accounting of transactions relating to Scheduled Areas**

Receipts and expenditure pertaining to Scheduled Areas in a State, vide clause I of Article 244 of the Constitution, shall be accounted for under the same major and minor heads under which corresponding receipts and expenditure pertaining to other areas of the State are accounted for, but the receipts and expenditure of the former kind may be shown in the accounts separately from the latter if Government so desires.

**35. Classification and accounting of recoveries of overpayments**

Recoveries of overpayments whether made in cash or by deduction from payment vouchers shall always be taken as reduction of expenditure under the appropriate expenditure head concerned irrespective of the year to which such recoveries relate.

**36. Accounts of Government Commercial Departments or Undertakings**

Where any departments or departmental Undertakings of Government function on commercial lines, the essential formalities of commercial accounts to the extent prescribed by Government should be strictly observed. In such cases, separate commercial accounts of the departments or Undertakings shall be kept outside the regular Government accounts. Gross receipts and expenditure of commercial departments or undertakings shall be accounted for under the appropriate major and minor heads in the same way as ordinary receipts and expenditure of Government. The heads of accounts should, as far as possible, be common to the Government

account, and the General Ledger maintained at the department or undertaking, and should be selected with due regard to the principles of governmental and commercial accounting so that the monthly classified account of income and expenditure of the department or undertakings may be prepared readily from the General Ledger.

**37. Rectification of Misclassifications**

The procedure to be followed in rectifying misclassifications in accounts shall be such as may be prescribed by Govt.

**38. Criteria for writes-off of balances from Debt Deposit, Suspense and Remittances Heads closed to balance and classification thereof in accounts**

Ordinarily, all amounts due to Government which are found to be irrecoverable shall be written-off from the Debt head of account concerned to an expenditure head as a loss to Government. Similarly, any balance due by Government remaining unclaimed for such time as may be prescribed by Government shall be credited as revenue of the Government concerned by debit to the Debt or Deposit head concerned. Amounts outstanding due to book-keeping errors under heads which close to balance shall be written-off to "8680-Miscellaneous Government Account-Write off from heads of account closing to balance". With the specific approval of the Comptroller and Auditor General in all cases where the compilation of account is his responsibility and in cases where the accounts have been departmentalised or separated from Audit, with the specific approval of the Controller General of Accounts; provided that the Comptroller and Auditor General and the Controller General of Accounts may delegate the power to appropriate Accounts authorities to such extent and subject to such conditions as may be decided by them.

Where it is not possible to establish that unreconciled balances/differences under heads of account which close to balance are either due to book-keeping errors or involve loss/ receipts, the balances/differences may be written-off to "8680 Miscellaneous Government Account - Writes-off from heads of account closing to balance", with the approval of the Comptroller and Auditor General of India after obtaining concurrence of the Government concerned in all cases where the compilation of account is his responsibility and in cases, where the accounts have been departmentalised or separated from Audit, of the Controller General of Accounts after concurrence of the Chief Accounting Authority concerned is obtained.

Such unreconciled balances or differences between the ledger balances and those of as per the relevant subsidiary registers or Broad-sheets, under any detailed/sub-detailed heads of account relating to any Debt, Deposit, Suspense and Remittance heads in the State Accounts, as per the list of Major & Minor Heads of Account, not exceeding Rs. 1000/- in each case in any financial year, may be written-off by an Accountant General to the head "8680 Miscellaneous Government Account — Write-off from heads of account closing to balance" subject to the following conditions:—

(i) The amounts of unreconciled balances or differences are continuing for a period of over five years, in the year in which it is proposed to be written-off.

(ii) The Accountant General has satisfied himself that a dead end has been reached in resolving the differences and

(iii) The concurrence of the State Government has been obtained for the write-off.

# Annexure 9. FORMS FOR STATEMENTS UNDER RAJASTHAN FRBM RULES, 2006

**(BUDGET MANUAL REFERENCE: CHAPTER 15)**

## FORM F-1 MEDIUM TERM FISCAL POLICY STATEMENT

**A. Fiscal Indicators - Rolling Targets :**

| | Current Year (t-1) Budget Estimates (BE) | Current Year (t-1) Revised Estimates (RE) | Ensuing year (t); Budget Estimates (BE) | Targets for next two years | |
|---|---|---|---|---|---|
| | | | | t+1 | t+2 |
| 1. | Revenue deficit as percentage of R.R. | | | | |
| 2. | Fiscal deficit as percentage of GSDP | | | | |
| 3. | Total outstanding liabilities as percentage of GSDP | | | | |
| 4. | Public Debt and Risk weighted outstanding guarantee as percentage to estimated receipt under the consolidated fund | | | | |

**B. Assumptions Underlying the Fiscal Indicators:**

| | | Growth Rate | Growth Rate | Growth Rate | Projections/ Projected Growth Rate | |
|---|---|---|---|---|---|---|
| | | t-2 | t-1 | t | t+1 | t+2 |
| I. | **Revenue Receipts** | | | | | |
| 1. | **Share in Central Taxes** | | | | | |
| 2. | **State's Own Tax Revenue** | | | | | |
| | (a) Sales Tax | | | | | |
| | (b) Excise | | | | | |
| | (c) Stamps & Registrations | | | | | |
| | (d) Motor Vehicle Tax | | | | | |
| | (e) Entry Tax | | | | | |
| | (f) Electricity Duty | | | | | |
| | (g) Land Revenue | | | | | |
| | (h) Entertainment & Luxury Tax | | | | | |
| | (j) Others | | | | | |

| | | Growth Rate | Growth Rate | Growth Rate | Projections/ Projected Growth Rate | |
|---|---|---|---|---|---|---|
| | | t-2 | t-1 | t | t+1 | t+2 |
| 3. | **Non Tax Revenue** | | | | | |
| | (a) Water Supply | | | | | |
| | (b) Mining | | | | | |
| | (c) Interest Receipts | | | | | |
| | (d) Others | | | | | |
| 4. | **Grants-in-Aid** | | | | | |
| | (a) Non Plan Grants | | | | | |
| | (b) Plan Grants | | | | | |
| | (c) CSS Grants | | | | | |
| | Aggregate Revenue Receipts (1 to 4) | | | | | |
| II. | **Non Plan Revenue Expenditure** | | | | | |
| | (i) Interest Payment (Debt Service) | | | | | |
| | (ii) Pension | | | | | |
| | (iii) Relief | | | | | |
| | (iv) General Education | | | | | |
| | (v) Medical & Health | | | | | |
| | (vi) Water Supply & Sanitation | | | | | |
| | (vii) Power | | | | | |
| | (viii) Irrigation | | | | | |
| | (ix) Others | | | | | |
| | **Plan Revenue Expenditure** | | | | | |
| | **CSS Revenue Expenditure** | | | | | |
| | **Capital Expenditure** | | | | | |
| | **Loans & Advances (Net)** | | | | | |
| | **GSDP** | | | | | |

**C. Assessment of sustainability relating to:**

(i) The balance between receipts and expenditure in general and revenue receipts and revenue expenditure in particular : The Medium Term Fiscal Policy Statement may specify the tax- GSDP ratio, own tax-GSDP ratio and State's share in Central Tax - GSDP ratio for the current year and subsequent two years with an assessment of the changes required for achieving

it. It may discuss the non-tax revenues and the policies concerning the same. Expenditure on revenue account, both plan and non-plan, may be also discussed with particular emphasis on the measures proposed to meet the overall objectives. It may discuss policies to contain expenditure on salaries, pension, subsidies and interest payments. An assessment of the capital receipts shall be made, including the borrowings and other liabilities, as per policies spelt out. The statement shall also give projections for GSDP and discuss it on the basis of assumptions underlying the indicators in achieving the sustainability objective.

(ii) The use of capital receipts including market borrowings for generating productive assets: The Medium Term Fiscal Policy Statement may specify the proposed use of capital receipts for generating productive assets in different categories. It may also spell out the proposed changes among these categories and discuss them in terms of the overall policy of the Government.

(iii) The estimated yearly pension liabilities worked out on actuarial basis for the next ten years: In case it is not possible to calculate the pension liabilities on actuarial basis during the period of first five years after the coming into force of this Act, the State Government may, during that period, estimate the pension liabilities by making forecasts on the basis of trend growth rates (i.e. average rate of growth of actual pension payments during the last five years for which data are available).

**D. Annual Statement Detailing the Prospects for the State Economy:**

(i) Overview of the State Economy: This paragraph shall contain a synoptic analysis of trend in the rate of growth of output. Information on key macroeconomic indicators shall be presented in the table at the end of this form.

(ii) GSDP Growth: This paragraph shall contain an analysis of trends in overall GSDP growth and its sectoral composition.

(iii) Overview of State Government Finances: This paragraph shall detail the developments in State Finances including an analysis of trends in revenue collections and expenditure, and the important fiscal deficit and debt indicators and the measures taken to improve the financial position of the State Government. Trends in State Government finances shall be presented in the format appended (Table - 1).

(iv) Prospects: Based on the trends in major sectors presented in the previous sections, an assessment shall be made regarding the growth prospects, along with the underlying assumptions. An assessment of fiscal prospects shall also be made. The details of the trends in macroeconomic indicators, along with fiscal indicators, shall be presented in Table-1.

Table – 1

TRENDS IN SELECT MACROECONOMIC AND FISCAL INDICATORS

| I | Macro Economic Indicators | t - 2 | t - 1 |
|---|---|---|---|
| I | GSDP at factor cost | | |
| (a) | at current price | | |
| (b) | at 1993-94 price | | |
| II | Contribution of Agriculture Sector | | |
| III | Contribution of Industrial Sector | | |
| IV | Contribution of Tertiary Sector | | |

| II | Government Finances | Actual for previous year | B.E. for current year | R.E. for current year | B.E. for next year |
|---|---|---|---|---|---|
| 1. | Revenue receipts (2+3) | | | | |
| 2. | Tax revenue (2.1+2.2) | | | | |
| 2.1 | Own tax revenue | | | | |
| 2.2 | State's share in central taxes | | | | |
| 3. | Non-tax revenue (3.1+3.2) | | | | |
| 3.1 | State's own non tax revenue | | | | |
| 3.2 | Central transfers | | | | |
| 4. | Capital receipts (5+6+7) | | | | |
| 5. | Recovery of loans | | | | |
| 6. | Non-Debt Capital Receipt | | | | |
| 7. | Borrowing and other liabilities | | | | |
| 8. | Total receipts (1+4) | | | | |
| 9. | Non-plan expenditure | | | | |
| 10. | Revenue account | | | | |
| | Of which | | | | |
| 11. | (a) Interest payments | | | | |
| | (b) Grant-in-Aid | | | | |
| | (c) Wages and Salaries | | | | |
| | (d) Pension payments | | | | |
| 12. | Capital account | | | | |
| 13. | Loans and Advances | | | | |
| 14. | Plan expenditure (14.1+14.2+14.3) | | | | |
| 14.1 | Revenue account | | | | |
| 14.2 | Capital account | | | | |
| 14.3 | Loans and Advances | | | | |
| 15. | CSS Expenditure | | | | |
| 15.1 | Revenue account | | | | |
| 15.2 | Capital account | | | | |
| 15.3 | Loans and Advances | | | | |
| 16. | Total expenditure (9+14+15) | | | | |
| 17. | Revenue expenditure (10+14.1+15.1) | | | | |
| 18. | Capital expenditure (12+14.2+15.2) | | | | |
| 19. | Revenue deficit (17-1) | | | | |
| 20. | Fiscal deficit [16-(1+5+6)] | | | | |
| 21. | Primary deficit (20-11(a)) | | | | |

**E. Statement Detailing Number of Employees and Salaries in Government Departments, Public Sector Enterprises and Government Aided Institutions:** The number of employees in the Government Departments, Public Sector Enterprises and Government-Aided institutions shall be disclosed in the following format (Table - 2).

Table - 2

EMPLOYMENT AND SALARY EXPENDITURE IN GOVERNMENT DEPARTMENTS, PUBLIC SECTOR ENTERPRISES AND GOVERNMENT-AIDED INSTITUTIONS, etc.

| | | Number of Employees | | Salary Expenditure | |
|---|---|---|---|---|---|
| | | Previous year | Current year | Previous year | Current Year |
| S.No. | 1 | 2 | 3 | 4 | 5 |
| 1. | Government Departments | | | | |
| 2. | Public Sector undertakings | | | | |
| 3. | Government-Aided Institutions | | | | |
| 4. | Panchayati Raj Institutions | | | | |
| 5. | Urban Local Bodies | | | | |

## FORM F-2 FISCAL POLICY STRATEGY STATEMENT

A. **Fiscal Policy Overview**: This paragraph will present an overview of the fiscal policy currently in vogue.

B. **Fiscal Policy for the ensuing year** : This paragraph shall have, inter alia, five sub-paragraphs dealing with:

1. Revenue Policy: In the sub-paragraph on revenue policy, measures proposed to be taken for revenue mobilisation in the ensuing financial year will be indicated.
2. Expenditure Policy: Under expenditure policy, major changes proposed in the allocation for expenditure shall be indicated. It shall also contain an assessment of principles regarding the benefits and target group of beneficiaries.
3. Borrowings and Other Liabilities, Lending and Investments: In this sub-paragraph on borrowings, the policy relating to internal debt, including the access to WMA/OD facility from the Reserve Bank of India, Government lending, investments and other activities; including principles regarding average maturity structure, bunching of repayments etc., shall be indicated.
4. Contingent and other liabilities: Any change in the policy on contingent and other liabilities, in particular guarantees, which have potential budgetary implications shall be indicated. Any change in the policy related to special purpose vehicle (SPV) and other equivalent instruments where liability for repayment is on the State Government shall be indicated. The policy on building up of the Guarantee Redemption Fund (GRF) and commission charged/collected for guarantees issued shall also be indicated.
5. Levy of User Charges: Any change proposed in the levy of user charges of public services shall be spelt out.

**C. Strategic Priorities for the Ensuing Year:**

1. Resource mobilization for the ensuing financial year through tax, non-tax and other receipts shall be spelt out.
2. The broad principles underlying the expenditure management during the ensuing year shall be spelt out.
3. Priorities relating to management of public debt proposed during the ensuing year shall be indicated.

**D. Rationale for Policy Changes:**

1. The rationale for policy changes consistent with the Medium Term Fiscal Policy Statement, in respect of taxes proposed in the ensuing Budget shall be spelt out.
2. The rationale for major policy changes in respect of budgeted expenditure including expenditure on subsidies and pensions shall be indicated.
3. Rationale for changes, if any, proposed in the management of the public debt shall be indicated.
4. The need for changes, if any, proposed in respect of pricing of administered goods shall be spelt out.

E. **Policy Evaluation:** The paragraph shall contain an evaluation of the changes proposed in the fiscal policy for the ensuing year with reference to fiscal deficit reduction and objectives set out in the Medium Term Policy Statement.

## FORM D-1: SELECT FISCAL INDICATORS

| | Item | Previous year (Actuals) | Current year (RE) |
|---|---|---|---|
| 1. | Gross fiscal deficit as percentage of GSDP | | |
| 2. | Revenue deficit as percentage of total Revenue Receipt | | |
| 3. | Total liabilities as percentage of GSDP | | |
| 4. | Outstanding Public Debt and Risk Weighted outstanding guarantee as percentage of total revenue receipts | | |
| 5. | Own revenue receipts as percentage of revenue Expenditure | | |
| 6. | Capital outlay as percentage of gross fiscal Deficit | | |
| 7. | Interest payment as percentage of revenue Receipts | | |
| 8. | Interest payment as percentage of Revenue Expenditure | | |

## FORM D – 2: GUARANTEES GIVEN BY THE GOVERNMENT

| Name of the Institution | Amount of outstanding guarantees at the beginning of the year | Additions during the year (upto….) | Deletions (other than invoked during the year) (upto…) | Invoked during the year (upto ...) | | Outstanding as on … | Guarantee commission or fee | | Remarks |
|---|---|---|---|---|---|---|---|---|---|
| | | | | Discharged | Not discharged | | Receivable | Received | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| | | | | | | | | | |
| | | | | | | | | | |

## FORM D-3 Outstanding Risk - Weighted Guarantees

(Rs. in crore)

| Default probability | Risk weights (percent) | Amount of outstanding guarantees at the end of previous year | Risk weighted outstanding guarantees at the end of previous year |
|---|---|---|---|
| Direct liabilities | 100 | | |
| High risk | 75 | | |
| Medium risk | 50 | | |
| Low risk | 25 | | |
| Very low risk | 5 | | |
| Total Outstanding | | | |

## FORM D-4: GUARANTEE REDEMPTION FUND (GRF)

(Rs. in crore)

| Outstanding guarantees at the end of the previous year | Outstanding amount in GRF at the end of the previous year | Amount of guarantees likely to be invoked during the year | Addition to GRF during the current year (Tentative) | Withdrawal from the GRF during the current year (Tentative) | Outstanding amount in GRF at the end of the current year (Tentative) |
|---|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 | 6 |
| | | | | | |

## FORM D-5 DETAILS OF TAX DEMANDS IN ARREARS AS ON….. (I.E. DEMAND RAISED BUT NOT REALIZED)

(Rs. in crore)

| Major Head | Description | Over 1 year and up to 2 years | Over 2 years and up to 5 years | Over 5 year and up to 10 years | Over 10 years | Total |
|---|---|---|---|---|---|---|
| | | | | | | |
| | | | | | | |

## FORM D-6: STATEMENT OF SIGNIFICANT CHANGES IN THE ACCOUNTING STANDARDS, POLICIES AND PRACTICES AFFECTING OR LIKELY TO AFFECT THE COMPUTATION OF PRESCRIBED FISCAL INDICATORS

(Rs. in crore)

| S. No. | Significant changes in the accounting standards, policies and practices | Fiscal indicator likely to be affected | Likely effect on the Fiscal indicator | Remarks (if any) |
|---|---|---|---|---|
| | | | | |
| | | | | |

## FORM D-7

### A. COMPONENTS OF STATE GOVERNMENT BORROWINGS/OTHER LIABILITIES

(Rs. in crore)

| Category | Outstanding amount (at end of financial year) | |
|---|---|---|
| | Previous year Actuals | Current year (RE) |
| Total Public Debt | | |
| - Internal Debt | | |
| - Loans from Central Government | | |
| Other Liabilities | | |
| - Provident Fund & Insurance | | |
| - Reserve Fund & Deposits | | |
| Total Liabilities | | |

### B. DETAILS OF WAYS & MEANS ADVANCES/OVERDRAFTS AVAILED OF FROM RESERVE BANK OF INDIA:

| | t - 2 | t – 1 (upto…) |
|---|---|---|
| Average amount of WMA from RBI^ (Rs. in crore) Average amount of OD from RBI^ (Rs. in crore) Number of days of OD | | |
| Number of occasions of OD | | |
| Average amount of WMA from RBI^ (Rs. in crore) Average amount of OD from RBI^ (Rs. in crore) Number of days of OD | | |
| Number of occasions of OD | | |

Notes : ^ The average amount of WMA/OD is calculated by summing up the outstanding amount of WMA as on each day (including holidays) and dividing by the total number of days during April-reporting period.

## FORM D-8: STATEMENT OF THE ESTIMATED YEARLY PENSION LIABILITIES:

(Rs. in crore)

| S.No. | Financial Year | Projected pension liabilities | Remarks (if any) |
|---|---|---|---|
| 1. | | | |
| 2. | | | |
| 3. | | | |
| 4. | | | |
| 5. | | | |

## FORM RR-1: SUMMARY OF SIX MONTHLY REVIEW REPORT

(Rs. in crores)

| | | Budget Estimates (BE) | | Actuals (Apr-Sep) | | Percentage Achievement with reference to BE | |
|---|---|---|---|---|---|---|---|
| | | Previous Year | Current Year | Previous Year | Current Year | Previous Year | Current Year |
| **1.** | **Total Revenue receipts (2+3)** | | | | | | |
| **2.** | **Tax revenue (2.1+2.2)** | | | | | | |
| 2.1 | Own tax revenue | | | | | | |
| 2.2 | State's share in central taxes | | | | | | |
| **3.** | **Non-tax revenue (3.1+3.2)** | | | | | | |
| 3.1 | State's own non tax revenue | | | | | | |
| 3.2 | Central transfers (Union Grants) | | | | | | |
| **4.** | **Capital receipts (5+6+7)** | | | | | | |
| **5.** | **Recovery of loans and advances** | | | | | | |
| **6.** | **Non-Debt Capital receipts** | | | | | | |
| **7.** | **Borrowing and other liabilities** | | | | | | |
| **8.** | **Total receipts (1+4)** | | | | | | |
| **9.** | **Non-Plan expenditure** | | | | | | |
| 9.1 | Revenue account | | | | | | |
| | Of which | | | | | | |
| | (a) Interest payments | | | | | | |
| | (b) Salary and Wages | | | | | | |
| | (c) Pension payments | | | | | | |
| 9.2 | Capital account | | | | | | |
| 9.3 | Loans and Advances | | | | | | |
| **10.** | **Plan expenditure (10.1+10.2+10.3)** | | | | | | |
| 10.1 | Revenue account | | | | | | |
| 10.2 | Capital account | | | | | | |
| 10.3 | Loans and Advances | | | | | | |
| **11.** | **CSS Expenditure** | | | | | | |
| 11.1 | Revenue Account | | | | | | |
| 11.2 | Capital account | | | | | | |
| 11.3 | Loans and Advances | | | | | | |
| **12.** | **Total expenditure (9+10+11)** | | | | | | |
| **13.** | **Revenue expenditure (9.1+10.1+11.1)** | | | | | | |
| **14.** | **Capital expenditure (9.2+10.2+11.2)** | | | | | | |
| **15.** | **Revenue deficit (1-13 )** | | | | | | |
| **16.** | **Fiscal deficit [(1+5+6)-12 ]** | | | | | | |
| **17.** | **Primary deficit (16+9.1(a))** | | | | | | |

# Annexure 10. INSTRUCTIONS & FORMATS FOR PERFORMANCE BUDGET

**(BUDGET MANUAL REFERENCE: CHAPTER 16)**

**PERFORMANCE BUDGET**

**Existing Budget Estimate:**

The budget shows expenditures according to the Department or agency incurring the expenditure but does not indicate the objectives of Governmental programmes, the economics of the operations and the benefits that flow from it. It lays more emphasis on the cost aspects without any corresponding indication of the results.

**Performance Budget:**

It sets out in terms of physical targets the Programmes that have to be executed by the Government together with an indication of cost performance. Performance budgeting is essentially a process, which by an organised pattern of display and exhibition brings out the total Governmental operations through a classification by functions, Programmes and activities. Through suitable narrative statements and total work load data that form an integral part of the presentation, it indicates works done, proposed to be done and the cost of carrying them out.

**Purposes of Performance Budgeting:** The main purpose of performance budgeting are:

a. To co-relate the physical and financial aspects of Programmes and activities;
b. to improve budget formulation, review and decision making at all levels of management in the Government machinery;
c. to facilitate better appreciation and review by the legislature;
d. to make possible more effective performance audit;
e. to measure progress towards long term objectives as envisaged in the plan, and
f. to bring annual budgets and developmental plans closely together through a common language.

**A. Ingredients:**

Each performance budget will in the first instance indicate the organizational structure and the broad set up of the objectives that govern the approaches and work of the administrative agency.

This is then followed by a financial requirement table. This table is the most important part of the performance budget. It has three basic elements :

a) A programme and activity classification in form No. PB-I indicating the range of work classified into meaningful categories ;
b) Object wise classification in form No. PB-2 showing the same amount distributed among the different objects of expenditure as per list enclosed.
c) Sources of financing in from No. PB-3 indicating the Demand number as well as budgetary and account heads under which the funds are being provided in the budget, including capital investment and loans and advances.

**Steps in Performance Budgeting:**

Three basic steps are envisaged in introduction of performance budgeting. These are:

a. Establishing a meaningful functional, programme and activity classification of Governmental operations;
b. bringing the system of accounting and Financial management in accordance with this classification; and
c. Involving suitable norms, yardsticks, work units of performance and unit costs, wherever possible under each programme and activity to facilitate better estimates of financial requirements and later, appraisal and evaluation.

**Programme Development:**

Generally a programme is a segment of an important function or a scheme and represents a homogeneous type of work. These Programmes involve the formulation of schemes, laying down their physical targets, measuring the financial costs and benefits and identification of their various aspects. For example, the Programmes of Education Development can be shown as below:

1) Primary Education.
2) Secondary Education.
3) Special Education.
4) University and other Higher Education.
5) Technical Education.
6) Sports & Youth Welfare.

**Activity Classification:**

Each of these Programmes in turn consists of many activities and schemes which are shown in their respective budgets. Activities of Agriculture Department can be shown as below:

a) Policy Formulation.
b) Agricultural Farms and Improvement of Seeds.
c) Agricultural Education and Training & Agricultural Engineering
d) Agricultural Experiments and Research
e) Plants protection and Quarantine
f) Agricultural Marketing, etc.

(Activities have been indicated here for only one programme viz. Agricultural Development. It would similarly be possible to draw up an activity classification for other Programmes as well).

**Plan and Budget:**

When the above type of classifications are made and followed

Both for the plan and the budget purposes, it would provide both an integrated functioning and facilitate the consideration.

Data needs to be provided under each programme/activity primarily for the following reasons:

1) Fixation of targets for each activity;
2) Formulation and assessment of the costs; and
3) To provide a base for the assessment of efficiency of operations.

The important thing, therefore, underperformance budgeting is to have a presentation enabling a clear enunciation of the performance of the activity and its related costs. It should also lead itself to being a measure against efficiency criteria.

**Performance Ratio:**

The third step consists in providing a suitable indication of the actual performance in any given field. Performance measurement is of two types:

a. Measurement of the products and;

b. Measurement of accomplishment

In areas where some products emerge as a result of Governmental outlays and operations, and where these results are in the form of identifiable physical products, it is relatively convenient to indicate the magnitude of such end products. For example, in State farms under the control of Department of Agriculture, the agricultural produce derived from these farms provides a direct measure of achievement. Similarly, in a Government press, the number of pages printed would be an indication of the performance and so is the case with the number of buildings constructed by the Public Works Department.

**Budgetary Process and Expenditure Control:**

The programmes, thus, formulated facilitate the budgetary examination and meaningful expenditure control. At each level, the review would be based on what has been done and what is proposed to be done. The indication of the men and materials and the finance needed enables a better determination of each programme in comparison with similar Programmes in the same sector or in other sectors.

**State Position:**

It is also essential that adequate attention is devoted to the measurement of the staff time, ratio of staff time to the overall work, and the volume of work.

**Performance Budgets of Capital Projects**

So far performance budgets with regard to Programmes and activities that are generally met from the revenue budgets were discussed. Financing and implementation of capital projects present a series of issues which are somewhat different from the general run of the issues associated with other programmes. To mention a few:

1) **What project to construct:** The choice would depend on a variety of considerations and it would be essential to make a decision with reference to the cost benefits, its ability to meet the shortages, and the national economic profitability.
2) **When to construct**: The choice of timing generally depends on the budgetary constraints, availability of capital and time sequence of the projects. These aspects would need a detailed consideration.
3) **How to construct the projects:** The endeavour during this phase is to ensure the optimum project effort and towards this end various techniques as PERT. Network analyses etc., are followed.
4) **How much to construct**: Related to the above, it is also necessary to determine what scales of construction and production will optimize project effectiveness.

5) **Where to construct**: Which specific location will optimize the project effectiveness? The location of an enterprise gives rise to several leading economic and other associated questions. All the above aspects need to be extensively considered and determinations made before launching a project.

**Control Schedule:**

In the case of construction activity or in cases where the projects are under construction, it is essential to have a control schedule indicating the mile stones in the project, dates of commencement for each activity, dates of completion, expenditure incurred so far, physical progress made, expenditure proposed to be incurred during the current year, and the spillover during the next few years. Under each category, the targets and the extent to which these targets are fulfilled should also be indicated. Such control schedules may be added to the performance budget as annexure and to avoid excessive bulking, the schedules may be restricted to such of those projects which exceed a specified monetary level. In providing these control schedules, it is essential to avoid an under emphasis on the mile stones only. On the other hand, it is necessary that while indicating the mile stones, attempts should be made to co-relate the inputs and outputs and the physical and financial aspects. As these in turn would need detailed costing of each activity and segment of construction facilitating the formulation of a control schedule

**Periodic Review:**

Having set in motion the various administrative forces for the implementation of the programme, it is necessary for the concerned Administrative Departments to oversee the actual process of implementation. It is also necessary for it to undertake the periodical reviews to ensure that the amounts are being spent economically and regularly and also that the physical progress is in conformity with the prescribed targets and corresponding financial outlays. (The specific scheme of progress reporting needed under performance budgeting, both under Programmes and projects is considered further on). During this stage, quarterly progress report shall be submitted by the implementing agencies to the Administrative Departments with a copy to Finance (Exp.) Department, giving information relating to the expenditure by physical units, physical progress of the work, measures undertaken to improve the efficiency. These are-to be reviewed at the Government level. The Administrative Department will send their comments quarterly to Finance Department also. The review enables it to take stock of the existing situation as also to formulate the schemes for the next year.

**Control:**

Compilation of the data in the above manner and a periodical review based on such data will not be a difficult task, once the Administrative Department starts functioning. The functions of the Administrative Departments are:

1) To make studies of each programme in relation to the objectives of each department;
2) To make projections in respect of the requirements and commitments of each programmes; and

3) To follow up the physical progress, so that the nature and quantitative aspects of the Programmes in operation and their accomplishments could be known.

Performance budgeting in the above form has been taken up as a supplementary exercise to the existing budget. The list of departments, which will prepare performance budget, is enclosed.

Performance budget is to be prepared simultaneously with financial budget. Immediately after the presentation of financial budget in the State Legislature, the performance budget based on it should be prepared and placed before the Legislative Assembly by the Administrative Department, so as to be available at the time of voting of its grants by the Legislature.

**PB-1**

Financial Requirements

| Name of the Scheme | Accounts | | | Budget Estimates | | | Revised Estimates | | | Budget Estimates | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Non – Plan | Plan | CSS & Other Schemes | Non – Plan | Plan | CSS & Other Schemes | Non – Plan | Plan | CSS & Other Schemes | Non – Plan | Plan | CSS & Other Schemes |
| Programme /Functional Classification Note - Minor Head-wise details to be given as per printed budget. | | | | | | | | | | | | |
| Total | | | | | | | | | | | | |

**PB-2**

Object wise Classification

- Salary
- Travel Expenses
- Office Expenses
- Rent, Rates, Taxes/
- Royalty
- Grant-in-Aid(Subsidies)
- Investment
- Loans

(Note - Break-up to be given as per printed budget)

| Total: |
|---|

**PB-3**

Source of Financing

Note – (Demand No. & Major Heads to be indicated)

| Total |
|---|

**Scheme-wise Details of Each Minor Head Indicating Financial Outlays, Physical Targets, Achievements and Per Unit Cost**

Part-1 - Financial Outlays

| S.No. | Name of the Scheme (Minor Head Wise) | Actuals | | | Budget Estimates | | | Revised Estimates | | | Budget Estimates | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Non – Plan | Plan | CSS & Other Schemes | Non – Plan | Plan | CSS & Other Schemes | Non – Plan | Plan | CSS & Other Schemes | Non – Plan | Plan | CSS & Other Schemes |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 |

Part - II - Physical Targets & Achievements

| S.No. | Name of the Scheme (Minor Head Wise) | Actuals | | | Budget Estimates | | Revised Estimates | | Budget Estimates | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | Targets | Achie-vements | Per unit cost | Targets | Per unit cost | Targets | Per unit cost | Targets | Per unit cost |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 |

(Note: Data in respect of part - II pertaining to each Non-Plan, Plan and C.S.S. should be furnished in separate tables)

List of Departments who will prepare performance budget are:

| S. No. | Name of the Department |
|---|---|
| 1 | Agriculture |
| 2 | Animal Husbandry |
| 3 | Fisheries |
| 4 | Medical & Public Health (including Family Welfare) |
| 5 | Medical & Public Health Services (E.S.I. Scheme) |
| 6 | Medical Education |
| 7 | Ayurveda |
| 8 | Public Health Engineering |
| 9 | Technical Education |
| 10 | Public Works Department (Building and Road) |
| 11 | Water Resources |
| 12 | Indira Gandhi Nahar |
| 13 | Co-operative |
| 14 | Forest Department |
| 15 | State Enterprises |
| 16 | Primary Education |
| 17 | Secondary Education |
| 18 | Mines and Geology |
| 19 | College Education |
| 20 | Literacy and continuing Education |
| 21 | Transport |
| 22 | Social Justice and Empowered |
| 23 | Area Development, Indira Gandhi Canal Area, Bikaner |
| 24 | Area Development, Chambal Area, Kota |
| 25 | Ground Water |
| 26 | Police |
| 27 | Anti Corruption Bureau |
| 28 | Jail |
| 29 | Labour |
| 30 | Employment |
| 31 | Rural Development |
| 32 | Panchayati Raj |
| 33 | Revenue |
| 34 | Tribal Area Development |

# Annexure 11. EXTRACT OF RULES OF PROCEDURE AND CONDUCT OF BUSINESS

**(BUDGET MANUAL REFERENCE: CHAPTER 18)**

RAJASTHAN VIDHAN SABHA - RULES OF PROCEDURE

**RULES OF PROCEDURE AND CONDUCT OF BUSINESS IN RAJASTHAN LEGISLATIVE ASSEMBLY**

**Chapter XVIII Procedure in Financial Matters**

***(a) The Budget***

138. The Budget - The Annual Financial Statement or the Statement of the Estimated Receipts and Expenditure of the State in respect of each financial year (hereinafter referred to as "the Budget") shall be presented to the House on such day as the Governor may direct.

139. Budget not to be discussed on presentation. - There shall be no discussion of the Budget on the day on which it is presented to the House.

***(b) Demands for Grants***

140. Demands for Grants:

(1) No demand for a grant shall be made except on the recommendation of the Governor.

(2) A separate demand shall ordinarily be made in respect of the grant proposed for each department, provided that the Finance Minister may include in one demand grants proposed for two or more departments or make a demand in respect of expenditure which cannot readily be classified under particular departments.

(3) Each demand shall contain first a statement of the total grant proposed and then a statement of the detailed estimates under each grant divided into items.

(4) The Budget shall be presented to the House in such form as the Finance Minister may, after considering the suggestions, if any, of the Estimates Committee, settle.

141. Discussion of Budget: The Budget shall be dealt with by the Assembly in two stages, namely:

(i) a general discussion, and

(ii) the voting of demands for grants.

142. General discussion on the Budget:

(1) On a day or days to be appointed by the Speaker subsequent to the day on which the Budget is presented and for such time as the Speaker may allot for this purpose, the House shall be at liberty to discuss the Budget as a whole or any question of principle involved therein, but no motion shall be moved nor shall the Budget be submitted to the vote of the House.

(2) The Finance Minister shall have a general right of reply at the end of the discussion.

143. Arrangement of demands: The demands for grants shall be arranged in such order as the Leader of the House may, after the advice of the Business Advisory Committee has been taken into consideration, determine.

144. Voting of demands for grants:

(1) The House shall, on the recommendation of the Business Advisory Committee, allot so many days as may be adequate for the discussion and voting of demands for grants.

On the last day of the allotted days, the Speaker shall forthwith put every question necessary to dispose of all the outstanding matters in connection with the demands for grants.

(2) Motions may be moved to reduce any demand for grant.

(3) No amendments to motions to reduce any demand for grant shall be permissible.

(4) When several motions relating to the same demand for grant are offered, they shall be discussed in the order in which the heads to which they relate appear in the Budget.

145. Cut motions**:** A motion may be moved to reduce the amount of a demand in any of the following ways:

(a) That the amount of the demand be reduced to Re.l/-' representing disapproval of the policy underlying the demand. Such a motion shall be known as 'Disapproval of Policy Cut'. A member giving notice of such a motion shall indicate in precise terms the particulars of the policy which he proposes to discuss. The discussion shall be confined to the specific point or points mentioned in the notice and it shall be open to members to advocate an alternative policy;

(b) That the amount of the demand be reduced by a specified amount' representing the economy that can be effected. Such specified amount may be either a lumpsum reduction in the demand or omission or reduction of an item in the demand, the motion shall be known as 'Economy Cut'. The notice shall indicate briefly and precisely the particular matter on which discussion is sought to be raised and speeches shall be confined to the discussion as to how economy can be effected;

(c) That the amount of the demand be reduced by Rs. 100/-' in order to ventilate specific grievance which is within the sphere of the responsibility of the Government. Such a motion shall be known as 'Token Cut' and the discussion thereon shall be confined to the particular grievance specified in the motion.

146. Conditions of admissibility of cut motion: In order that a notice of motion for reduction of the amount of demand may be admissible, it shall satisfy the following conditions, ' namely:

(1) it shall relate to one demand only;

(2) it shall be clearly expressed and shall not contain arguments, inferences, ironical expressions, imputation, epithets or defamatory statements;

(3) it shall be confined to one specific matter which shall be stated in precise terms;

(4) it shall not reflect on the character or conduct of any person whose conduct can only be challenged on a substantive motion;

(5) it shall not make suggestions for the amendment or repeal of existing laws;

(6) it shall not refer to a matter which is not primarily the concern of the State Government;

(7) it shall not relate to expenditure charged on the Consolidated Fund of the State;

(8) it shall not relate to a matter which is under adjudication by a court of law having jurisdiction in any part of India;

(9) it shall not raise a question of privilege;

(10) it shall not revive discussion on a matter which has been discussed in the same session and on which a decision has been taken;

(11) it shall not anticipate a matter which has been previously appointed for consideration in the same session; it shall not ordinarily seek to raise a discussion on a matter pending before any statutory tribunal or statutory authority performing any judicial or quasi-judicial functions or any commission or court of enquiry appointed to enquire into, or investigate any matter:

Provided that the Speaker may, in his discretion, allow such matter being raised in the House as is concerned with the procedure or stage of enquiry if the Speaker is satisfied that it is not likely to prejudice the consideration of such matter by the statutory tribunal, statutory authority, commission or court of enquiry; and

(12) it shall not relate to a trifling matter.

147. Speaker to decide admissibility of cut motions: The Speaker shall decide whether a cut motion is or is not admissible under these rules and may disallow any cut motion when in his opinion it is an abuse of the right of moving cut motions or is calculated to obstruct or prejudicially affect the procedure of the House or is in contravention of these rules.

148. Notice of cut motions: If notice of a motion to reduce any demand for grant has not been given one day previous to the day on which the demand is under consideration, any member may object to the moving of the motion, and such objection shall prevail, unless the Speaker allows the motion to be made.

148A Limit of Cut Motion: No member shall give notice of more than five motions to reduce any demand for grant unless otherwise permited by the Speaker.

149. Presentation of budget in parts: Nothing here-in-before contained shall be deemed to prevent the presentation of the Budget to the House in two or more parts and when such presentation takes place, each part shall be dealt with in accordance with these rules as if it were the Budget.

150. Vote on Account:

(1) A motion for vote on account shall state the total sum required and the various amounts needed for each department or item of expenditure which compose that sum shall be stated in a schedule appended to the motion.

(2) Amendments may be moved for the reduction of the whole grant for the reduction or omission of the items whereof the grant is composed.

(3) Discussion of a general character may be allowed on the motion or any amendments moved thereto, but the details of the grants shall not be discussed further than is necessary to develop the general points.

(4) In other respects, a motion for vote-on-account shall be dealt with in the same way as if it were a demand for grant.

151. Supplementary, additional, excess and exceptional grants and votes of credit: Supplementary, additional, excess and exceptional grants and votes of credit shall be regulated by the same procedure as is applicable in the case of demands for grants, subject to such adaptations, whether by way of modification, addition or omission, as the Speaker may deem to be necessary or expedient.

152. Scope of discussion on supplementary grants: The debate on the supplementary grants shall be confined to the items constituting the same and no discussion may be raised on the original grants nor policy underlying them, save in so far as it may be necessary to explain or illustrate the particular items under discussion.

153. Token grant: When funds to meet proposed expenditure on a new service can be made available by re-appropriation, a demand for the grant of a token sum may be submitted to the vote of the House and, if the House assents to the demand, funds may be so made available.

153A. Discussion on charged appropriation: The House may, on the advice of the Business Advisory Committee, allot time for the discussion of charged appropriations appearing in the Budget documents along with the demands for grants.

***(c) Appropriation Bill***

154. Appropriation Bill:

(1) Subject to the provisions of the Constitution, the procedure in regard to an Appropriation Bill shall be the same as for Bills generally with such modifications as the Speaker may consider necessary.

(2) At any time after the introduction in the House of an Appropriation Bill, the Speaker may allot a day or days, jointly or severally, for the completion of all or any of the stages involved in the passage of the Bill by the House, and when such allotment has been made, the Speaker shall, at the appointed hour on the allotted day or the last of the allotted days, as the case may be, forthwith put every question necessary to dispose of all the outstanding matters in connection With the stage or stages for which the day or days have been

allotted.

(3) Deleted

(4) The debate on an Appropriation Bill shall be restricted to matters of public importance or administrative policy implied in the grants covered by the Bill which have not already been raised while the relevant demands for grants were under consideration.

(5) the Speaker may, in order to avoid repetition of debate, require members desiring to take part in discussion on an Appropriation Bill to give advance intimation of the specific points they intend to raise, and he may withhold permission for raising such of the points as in his opinion appear to be repetitions of the matters discussed on a demand for grant or as may not be of sufficient public importance.

(6) If an Appropriation Bill is in pursuance of supplementary grant in respect of an existing service, the discussions shall be confined to the items constituting the same, and no discussion shall be raised on the original grant nor the policy underlying it save in so far as it may be necessary to explain or illustrate a particular item under discussion.

***(d) Finance Bill***

154A. Finance Bill:

(1) In this rule "Finance Bill" means the Bill ordinarily introduced in each year to give effect to the financial proposals of the Government of Rajasthan for the next following financial year and includes a Bill to give effect to supplementary financial proposals for any period.

(2) At any time after the introduction in the House of a Finance Bill, the Speaker may allot a day or days, jointly or severally for the completion of all or any of the stages involved in the passage of the Bill by the House, and when such allotment has been made, the Speaker shall, at the appointed hour on the allotted day or the last of the allotted days, as the case may be, forthwith put every question necessary to dispose of all the outstanding matters in connection with the stage or stages for which the day or days have been allotted:-

Provided that if a Minister has a right of reply to the debate on the motion which is under discussion at the appointed hour on that day and has not commenced his reply at that hour, the Speaker shall inquire how much time, not exceeding one hour he requires for his reply, and shall call upon any member for the time being addressing the House to resume his seat at such time as will leave available before the appointed hour the amount of time which the Minister has stated that he requires for his reply.

(3) Where the question or one of the questions required by sub-rule (2) to be put at the appointed hour on the allotted day or the last of the allotted days is that the Bill be passed, sub-rule (2) shall have effect notwithstanding that amendments to the Bill have been made.

(4) Deleted

(5) On a motion that the Finance Bill be taken into consideration, a member may

discuss matters relating to general administration, local grievances within the sphere of the responsibility of Government of Rajasthan or monetary or financial policy of Government.

(6) In other respects, the rules applicable to Bills in Chapter X of these rules shall apply.

155. Business that can be taken up on a day allotted for financial business: Not withstanding that a day has been allotted for other business under rules 142, 144, or 154, a motion or motions for leave to introduce a Bill or bills may be made and a Bill or Bills may be introduced on such day before the House enters on the business for which the day has been allotted.

156. Time limit for disposal of financial business: In addition to the powers exercisable under these rules, the Speaker may exercise all such powers as are necessary for the purpose of the timely completion of all financial business including allotment of time for the disposal of various kinds of such business, and where time is so allotted, he shall, at the appointed hour, put every question necessary to dispose of all the outstanding matters in connection with the stage or stages for which time has been allotted.

*Explanation: Financial business includes any business which the Speaker holds as coming within this category under the Constitution.*

**Extracts from the Rules of Raiasthan Legislative Assembly relating to Procedure and Conduct of Business of Financial Committees**

(e) Committee on Public Accounts

229. **Functions of Committee on Public Accounts.-**

(1) There shall be a Committee on Public Accounts for the examination of accounts showing the appropriation of sums granted by the House for the expenditure of the State, the annual finance accounts of the State and such other accounts laid before the House as the Committee may think fit.

(2) In scrutinizing the Appropriation Accounts of the State the report of the Comptroller and Auditor-General thereon, it shall be duty of the Committee to satisfy itself -

(a) that the money shown in the accounts as having been disbursed were legally available for, and applicable to the service or purpose to which they have been applied or charged;

(b) that the expenditure conforms to the authority which governs it; and

(c) that every re-appropriation has been made in accordance with the provisions made in this behalf under rules framed by competent authority.

(3) it shall also be the duty of the Committee:

(a) to examine the statement of accounts showing the income and expenditure of State corporations, trading and manufacturing schemes, concerns and projects together with the balance sheet and statements of profit and loss accounts which the Governor may have required to be prepared or are prepared under the provisions of the statutory rules regulating the financing of a particular corporation, trading or manufacturing scheme or concern or project and the report of the Comptroller and Auditor-General thereon;

(b) to examine the statement of accounts showing the income and expenditure of autonomous and semi-autonomous bodies, the audit of which may be conducted by the Comptroller and Auditor General of India either under the directions of the Governor or by a statute of Legislature; and

(c) to consider the report of the Comptroller and Auditor General in case where the Governor may have required him to conduct an audit of any receipts or to examine the accounts of stores and stocks.

(4) It shall also be open to the Committee to ask for information and examine any case involving loss, nugatory expenditure or financial irregularities even though such a case does not appear in an Audit Report.

(5) If any money has been spent on any service during a financial year in excess of the amount granted by the House for that purpose, the Committee shall examine with reference to the facts of each case the circumstances leading to such an excess and make such recommendations as it may deem fit:

Provided that the Committee shall not exercise its functions in relation to public undertakings as are allotted to the Committee on Public Undertakings by these rules or by the Speaker.

230. **Constitution of Committee**: –

(1) The Committee shall consist of not more than fifteen members, who shall be elected by the House every year from amongst its members according to the principle of proportional representation by means of the single transferable vote:

Provided that the Speaker may fill up casual vacancies not exceeding one-third of the total membership of the Committee by nomination. Such nominated members shall hold office till the vacancies to which they are nominated are filled by election by the House or for the remaining term of office, whichever is earlier:

Provided further that a Minister shall not be elected or nominated a member of the Committee and that if a member, after his election or nomination to the Committee, is appointed a Minister, he shall cease to be a member of the Committee from the date of such appointment.

(2) The term of office of members of the Committee shall not exceed one year:

Provided that the Speaker may at any time extend the term of office not exceeding six months.

(f) Committees on Estimates

231. Formation of Committees on Estimates, - There shall be two Committees on Estimates, namely, Committee on Estimates 'A' and Committee on Estimates *B' for the examination of estimates pertaining to different Departments as mentioned in the Fourth schedule:

Provided that the Speaker or the House may at any time vary the allocation of estimates pertaining to individual departments and among different Committees *inter se* as also allocate estimates or subjects pertaining to Department or Departments not mentioned above to any of these Committees:

Provided further that any Estimates Committee may, with the previous permission in writing of the Speaker, undertake examination of any subject pertaining to any department, allocated to the other Committee, in which case such subject or department shall, so long as the examination persists, be deemed to have been allocated to the former:

Provided further again that the Committee shall not exercise their functions in relating to Public Undertakings as are allocated to the Committee on Public Undertakings by those Rules or by the Speaker

231A. Functions of Committees. -

(1) The functions of the committees shall be :

(a) to report what economies, improvements in organisation, efficiency or administrative reform, consistent with the policy underlying the estimates may be effected;

(b) to suggest alternative policies in order to bring about efficiency and economy in administration; and

(c) to examine whether the money is well laid out within the limits of the policy implied in the estimates.

(2) It shall also be the function of one of any Committees on Estimates named by the Speaker to suggest the form in which the estimates shall be presented to the Assembly.

232. Constitution of Committees .- Each of the two Committees shall consist of not more than fifteen members who shall be elected by the House every year from amongst its members according to the principle of proportional representation by means of the single transferable vote:

Provided that the Speaker may fill up causal vacancies not exceeding one-third of the total membership for any of these Committees by nomination. Such nominated members shall hold office for the remaining term of office unless the vacancies to which they are nominated are earlier filled by election by the House.

Provided further that a Minister shall not be elected or nominated a member of any of these Committees and that if a member, after his election or nomination to the Committee, is appointed a Minister, he shall cease to be a member of the Committee from the date of such appointment.

(2) The term of office of members of each of these Committees shall not exceed one year:

Provided that the Speaker may at any time extend the term of office not exceeding six months.

233. Examination of estimates by Committees. - Each of these Committees may continue the examination of the estimates from time to time throughout the financial year and report to the House as its examination proceeds. It shall not be incumbent on these committees to examine the entire estimates of any one year. The demands for grants may be finally voted notwithstanding the fact that any of these Committees has made no report.

Committee on Public Undertakings

233A. Functions of Committee on Public Undertakings- There shall be a Committee on Public Undertakings for the examination of the working of the Public Undertakings specified in the Fifth Schedule. The functions of the Committee shall be:–

(a) to examine the reports and accounts of the Public Undertaking specified in Fifth Schedule and such other Undertakings as may be decided by the House from time to time or the Speaker when the House is not in session;

(b) to examine the reports, if any, of the Comptroller and Auditor General on the Public Undertakings;

(c) to examine, in the context of the autonomy and efficiency of the Public Undertakings, whether the affairs of the Public Undertakings are being managed in accordance with sound business principles and prudent commercial practices; and

(d) to exercise such other functions vested in the Committee on Public Accounts and the Committees on Estimates in relation to the Public Undertakings specified in the Fifth Schedule as are not covered by clauses (a),(b) and (c) above and as may be allotted to the Committee by the Speaker from time to time :

Provided that the Committee shall not examine and investigate any of the following, namely:

(i) matters of major Government policy as distinct from business or commercial functions of the Public Undertaking;

(ii) matters of day-to-day administration;

(iii) matters for the consideration of which machinery is established by any special statute under which a particular Public Undertaking is established.

# Annexure 12. VOTES ON ACCOUNT

**(BUDGET MANUAL REFERENCE: CHAPTER 19)**

**ARTICLE 206**

***Votes on account, votes of credit and exceptional grants***

1. Notwithstanding anything in the foregoing provisions of this Chapter, the Legislative Assembly of State shall have power:
   (a) to make any grant in advance in respect of the estimated expenditure for a part of any financial year pending the completion of the procedure prescribed in article 203 for the voting of such grant and the passing of the law in accordance with the provisions of article 204 in relation to that expenditure;
   (b) to make a grant for meeting an unexpected demand upon the resources of the State when on account of the magnitude or the indefinite character of the service the demand cannot be stated with the details ordinarily given in an annual financial statement;
   (c) to make an exceptional grant which forms no part of the current service of any financial year; and the Legislature of the State shall have power to authorise by law the withdrawal of moneys from the Consolidated Fund of the State for the purposes for which the said grants are made.
2. The provisions of articles 203 and 204 shall have effect in relation to the making of any grant under clause (1) and to any law to be made under that clause as they have effect in relation to the making of a grant with regard to any expenditure mentioned in the annual financial statement and the law to be made for the authorisation of appropriation of moneys out of the Consolidated Fund of the State to meet such expenditure.

**STEPS FOR CALCULATION OF QUANTUM OF FUNDS TO BE REQUESTED UNDER VOTE ON ACCOUNT**

**Statement I**

**Proforma**

**VOTES ON ACCOUNT FOR..... (Year)**

Items for which additional funds in excess of the proportionate (e.g. one-sixth in case of two months' vote on account) of the Demands for Grants are required during…… (months & year)

(Rs. in lakh)* (Gross Figures)

| Demand No. | Items (description of projects) | Major Head in the Demand/ Appropriation | Provision for the full year provided | Amount required to be in the Votes on Account (further details to be given in Statement II) | Precise justification |
|---|---|---|---|---|---|
| | | | | | |

* Upto two decimal points

***Statement II***

Detailed calculation for amount required in Votes on Account,…….(year)

(Rs. in lakh) (Gross Figures)

| | Demand No. | Revenue | | Capital | |
|---|---|---|---|---|---|
| | | Voted | Charged | Voted | Charged |
| I. Total Budget provision in……(year) | | | | | |
| II. Deduct provision for New Service/ New instrument of Service (items to be specified) | | | | | |
| III. Budget Estimate…… (year) excluding New Service (I.–II.) | | | | | |
| IV. l/6th (in case of 2 months) of the amount in III. above | | | | | |
| V. Amount required during …. (months & year) over and above the 1/6th for urgent schemes/ programmes/ spill- over needs | | | | | |
| VI. Total amount required in Votes on Account (IV. + V.) | | | | | |

**Statement II (Specimen): Specimen statement II showing the mode of calculation of amount required in Votes on Account …. (year)** *(Rs. in lakh) (Gross Figures)*

| | Demand No. | Case-I | Case-II | Case-III | Case-IV |
|---|---|---|---|---|---|
| I. | Total Budget Provision in……(year) | 1200 | 1200 | 1200 | 1200 |
| II. | Deduct provision for New Service/ New instrument of Service (items to be specified) | | 200 | | 200 |
| III. | Budget Estimates……(year) excluding New Service (MI) | 1200 | 1000 | 1200 | 1000 |
| IV. | l/6th (in case of 2 months) of the amount in III above | 200 | 166 | 200 | 166 |
| V | Amount required during …… (months and year) over and above the l/6th for urgent schemes/ programmes /spill over needs. | | | (A) 100 | (A) 100 |
| VI. | Total amount required in Vote on Account (IV+V) | 200 | 166 | 300 | 266 |

a) Amount provided for a particular Scheme Rs.600 lakh in BE…….(year)

b) l/6th provisions (in case of 2 months): Rs.100 lakh

c) Amount of expenditure likely to be Rs.200 lakh incurred in that scheme during the first two months

d) Amount required over and above l/6th is Rs.100 lakh (in case of two months) i.e.(c-b)

# Annexure 13. FORMATS FOR RE-APPROPRIATIONS

**(BUDGET MANUAL REFERENCE: CHAPTER 23)**

***Part I-Financial Year…***

| Item No. | Major/Sub Major/ Minor/Sub Head / Group/Object Head of Account from which funds are to be re-appropriated | Original Allotment | Supplementary Allotment including transfers by re-appropriation | Net Amount (to date) | Expenditure to (specified) date | Expenditure anticipate during the remainder of the year | Total | Reasons for anticipated savings | Amount to be re-appropriated |
|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | |

***Part II***

| Item No. | Major/Sub Major/ Minor/Sub Head / Group/Object Head of Account from which funds are to be re-appropriated | Original Allotment | Supplementary Allotment including transfers by re-appropriation | Net Amount (to date) | Expenditure to (specified) date | Expenditure anticipate during remainder of the year | Total | Anticipated excess | Reasons for anticipated excess |
|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | |

***Part III-Remarks by the Controlling Officer***

1. Submitted to……..
2. Certified that the amounts in question are not being re-appropriated to meet a 'new item' of expenditure not provided in the Budget Estimates for the year

Signature……..

Designation…….

# Annexure 14. FORMATS FOR SUPPLEMENTARY GRANTS

**(BUDGET MANUAL REFERENCE: CHAPTER 24)**

*Application for supplementary Estimates for the…….year.....for.....Department*

Rupees in thousands

| Complete head of account and primary unit of appropriation | Original appropriation as modified by competent authority | Expenditure | | Additional appropriation applied for | Expenditure during the last year | Remarks |
|---|---|---|---|---|---|---|
| | | Account up to the month of | Necessary for remaining months | | | |
| | | | | | | |

| Complete heads of account and primary unit of appropriation | Original appropriation as modified by competent authority | Expenditure | | Additional appropriation applied for | Expenditure during the last year | Remarks |
|---|---|---|---|---|---|---|
| | | Account up to the month of | Necessary for remaining months | | | |
| | | | | | | |

S. No..... Dated.....

Explanation of insufficiency of grant, recommendations and proposals for re-appropriation by Disbursing Officer, Controlling Officer/ Head of Department and Secretary to government in Administrative Department

Signature....

Designation.....

# Annexure 15. FORMAT FOR WAYS AND MEANS

**(BUDGET MANUAL REFERENCE: CHAPTER 25)**

In order to cover temporary mismatch in cash flows of receipts and payments of state governments, RBI has been extending ways and means advances since 1937. These advances are made as per the provision under the RBI Act, 1934 as to provide a cushion to the States to carry on their essential activities despite mismatches on fiscal transactions and to avoid disruptions to the normal and necessary financial operations of the State.

RBI provides accommodation through two facilities i.e. Normal Ways and Means Advance (since 1937) and Special Ways and Means advance (since 1953) which are secured against Government of India securities held by State Governments with RBI. Limits on both these facilities have been computed on the basis of a particular formula which has been revised in the past several times with the recommendations of expert committees. Presently, Normal WMA limits for a state are directly linked as a multiple of their budgetary turnover of the state (the normal WMA for a State is computed on the basis of latest three-year average of revenue receipts as per the formula recommended by the Advisory Committee on Ways and Means Advances to the State Government i.e. the Ramachandran Committee, 2003). On the basis of recommendations of M.P. Bexzbaruah Commitee on ways and means advances to State Governments, Normal Ways and Means advance limit for Government of Rajasthan is pegged at Rs 505 Crore and special ways and means advances at Rs. 11649.73 crore as on 22.09.2012 Special Ways and Means advance depend on investment in treasury bills. RBI also provides overdraft facility to states when these limits are exceeded. Following terms govern overdraft regulation scheme[25]:

1. States can remain in overdraft for 14 consecutive working days
2. If overdraft exceeds 100% of Normal Ways and Means Advance (i.e., Rs.505 Crore):
   a. For the first time in a financial year RBI will advise the state to bring down the overdraft level within 100% of the limit
   b. If it occurs second time, payment will be stopped.
3. State is allowed overdraft only for 36 working days in total in a quarter

The interest rate schedule effective from 25.10.2011 on all the schemes is depicted in the table below.

**Table 9: Interest rate schedule on various RBI ways and means advances schemes**

| Category | Rate of interest |
|---|---|
| Normal Ways and Means Advances(1 to 90 days) | Repo rate[26] |
| Normal Ways and Means Advances (Beyond 90 days) | Repo rate plus 1% |
| Special Ways and Means Advances | 1% below Repo rate |
| Overdraft (upto 100% of Normal Ways and Means Advances) | Repo rate plus 2% |
| Overdraft (Exceeding 100% of Normal Ways and Means Advances) | Repo rate plus 5% |

[25] For the year 2011-12, Government of Rajasthan has not availed Overdraft facility.
[26] Repo rate is subject to change from time to time. However, repo rate is 8.0% as on 22/09/2012

**FORM – 1**
(WM)

QUATERLY STATEMENT: FOR THE QUARTER ENDING…….

Name and Designation of Controlling Authority:
Name of the sponsoring Ministry: (Rs. In Lakh)

| Name of the schemes | Category PS/CSS | Particulars of sanctions of GOI | | |
|---|---|---|---|---|
| | | No. & Date of letter sanctioning the scheme | Allocation for the year | |
| | | | No. & Date | Amount |
| 1 | 2 | 3 | 4 | 5 |

| Pattern of assistance | | | Expenditure during the year….. | | | |
|---|---|---|---|---|---|---|
| Grant or loan | Percentage of State/ Central share | | (State + Central share) | | | |
| | | | 1st Qtr | 2nd Qtr | 3rd Qtr | Anticipated Amount for 4th Quarter |
| | State % | Central % | | | | |
| 6 | 7 | 8 | 9 | 10 | 11 | 12 |

| Total | Amount of Expenditure at Col. 13 shareable by GOl as per approved pattern | Amount received from Govt. of India | | | | |
|---|---|---|---|---|---|---|
| | | 1st Qtr | 2nd Qtr | 3rd Qtr | 4th Qtr | Total |
| 13 | 14 | 15 | 16 | 17 | 18 | 19 |

| Balance to be received from Govt. of India | Particulars of sending periodical statement of expenditure to concerned Ministry |
|---|---|
| | Letter No. _____ Date _____ |
| 20 | 21 |

**NOTE:**

1. Statement for the quarter ending 30th September should contain information for the quarter ending June and likewise quarter ending 31st December should contain information for the quarters ending June and September.
2. For Non-Plan Schemes, which are assisted by Government of India under Account Head "1601" and "6004" statement, should be sent separately.

**Signature of Controlling Authority**

**FORM-2**
(WM)

STATEMENT OF EXPENDITURE INCURRED ON CENTRALLY SPONSERED SCHEMES Year_____

| Name of the scheme | Unspent/ Excess balance of previous year….. | | Final Allocation from GOI for the year ….. | | | Pattern of GOI Assistance Percentage) | |
|---|---|---|---|---|---|---|---|
| | Grant | Loan | No. & Date | Amount | | Grant | Loan |
| | | | | Grant | Loan | | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 |
| | | | | | | | |

| Release of GOI assistance during the year ------ | | Total | | Total actual expenditure (State + Central) during the year | | Amount of expenditure shareable by GOI | | Excess/ unspent balance as on 1.4…… | | Reasons (Col. 17 & 18) | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Grant | Loan | Grant (2+9) | Loan (3+10) | Grant | Loan | Grant | Loan | Grant | Loan | Grant | Loan |
| 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 | 18 | 19 | 20 |

**Certificate:** Figures mentioned in Col. 13 and 14 of the Statement are duly verified from Accountant General Rajasthan, Jaipur.

**Note :** For Non-Plan Schemes, which are assisted by Centre under Account Head "1601" and "6004", Statement should be sent separately.

**Signature of the Controlling Authority**

**FORM No. 3**

*(WM-I)*

REGISTER OF CPS/CSS/NON PLAN/STATE PLAN SCHEMES
(TO BE MAINTAINED AT THE OFFICE OF CONTROLLING AUTHORITIES)

Name of the Sponsoring Ministry.....
Name of the Controlling Authority.....
Name of the Scheme.....

CPS/CSS/Non-Plan/State Plan Scheme (Rs. in lakh)

| Year | Particulars of Govt. of India sanction | | | Duration of the scheme | |
|---|---|---|---|---|---|
| | Sanction No. | Date | Approved amount for full period. | From | To |
| 1. | 2. | 3. | 4. | 5. | 6. |

| Allocation for the Year…. | | | Pattern of Assistance | |
|---|---|---|---|---|
| Letter No. | Date | Amount | Grant/Loan | Percentage of Central/State Government and/or any other agency |
| 7. | 8. | 9. | 10. | 11. |

| Anticipated Expenditure during the year | | | | | Central Share of Col No.16 |
|---|---|---|---|---|---|
| 1st Qtr. | 2nd Qtr | 3rd Qtr | 4th Qtr | Total | |
| 12. | 13. | 14. | 15. | 16. | 17. |

| Actual Expenditure during the year | Central share of Col. No. 18 | Amount released | | | | |
|---|---|---|---|---|---|---|
| | | Sanction | Date | Amount | | |
| | | | | Grant | Loan | Total |
| 18. | 19. | 20. | 21. | 22. | 23. | 24. |

| Amount Credited | | | | Balance reimbursable, if any (Col. 19 minus 28) | | |
|---|---|---|---|---|---|---|
| Letter No. and Date | Amount | | | Grant | Loan | Total |
| | Grant | Loan | Total | | | |
| 25 | 26. | 27. | 28. | 29. | 30. | 31. |

| Unspent Balance, if any ( Col. 28- Col. 19) (in red ink) | Particulars of audit certificate sent by the department | | Initials of dealing assistant | Initials of officer in-charge | Remarks (Reasons for increase/short fall in expenditure |
|---|---|---|---|---|---|
| | Letter No. and Date | Amount | | | |
| 32. | 33. | 34. | 35. | 36. | 37. |

Note: -

1) Opening balance of unspent balance as on 01.04. should be shown in RED INK in Col. 32 in the beginning of the year and also subsequently on 31st March each year.

2) Page or pages should be assigned for each scheme.

**FORM – 4**

(WM)

PROGRESS REPORT REGARDING C.S.S. FOR THE MONTH OF.....

Name of the Sponsoring Ministry.....

Name of the Department.....

Name and Designation of Nodal Officer……

(Rs. in Lakh)

| Name of the Scheme | Budget Provision for the year…… | Pattern of Assistance | | Expenditure incurred upto the month….. | Expenditure during the Current Month____ |
|---|---|---|---|---|---|
| | | Central Share % | Budget Provision % | | |
| 1 | 2 | 3 | 4 | 5 | 6 |

| Total Expenditure Col .5+6 | Amount of Expenditureof Col. 7 Sharable by Govt. of India | Claim sent to Government of India | Amount received from Government of India | Claims Pending |
|---|---|---|---|---|
| | | | | |
| 7 | 8 | 9 | 10 | 11 |

**Signature of the Controlling Authority**

**FORM – 5**

(WM)

PROGRESS REPORT REGARDING EXTERNALLY AIDED PROJECTS
FOR THE MONTH OF.....

Rs. Lakh

| Name of Project | Year of sanction | Terminal Date | Total Cost | Name of External Aid/ Assistance Agency | Share of Assistance | |
|---|---|---|---|---|---|---|
| | | | | | Percentage | Amount (Out of Col.8) |
| 1. | 2. | 3. | 4. | 5. | 6. | 7. |

| Progress during the year | | | Position upto..... | |
|---|---|---|---|---|
| Provision of the year | Expenditure | | Amount of Reimbursement Claims sent to GOI | |
| | during the month | upto the month | during the month | upto the month |
| 8. | 9. | 10. | 11. | 12. |

# Cumulative Position since inception (13-23)

Releases received from Government of India

| during the month | | upto the month | | |
|---|---|---|---|---|
| Advances | Reimbursement | Advances | Reimbursement received against the claims of current financial year | Reimbursement received against the claims of upto last financial year |
| 13. | 14. | 15. | 16. | 17. |

| Expenditure | Claims sent/due | Claims Received | Claims pending with Government of India | | Remarks |
|---|---|---|---|---|---|
| | | | Against the Claims lodged in the current financial year | Against the Claims lodged up to previous financial year | |
| 18. | 19. | 20. | 21. | 22. | 23. |

**Signature of the Controlling Authority**

Government of Rajasthan

……..Department

**Monthly Forecast of Receipts**

Head of Account…… To be submitted on April, 10 each year

Total Budget Provision: Rs……. Lakh

Monthly forecast of Receipts

(Rs. in lakh)

| April | May | June | July | August | September | October | November | December | January | February | March | Total |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **1** | **2** | **3** | **4** | **5** | **6** | **7** | **8** | **9** | **10** | **11** | **12** | **13** |

**Monthly Forecast of Expenditure**

Head of Account……. To be submitted in April……each year

Total Budget Provision: Rs…… Lakh

(Rs. in lakh)

| **April** | **May** | **June** | **July** | **August** | **September** | **October** | **November** | **December** | **January** | **February** | **March** | **Total** |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 |

**Signature of**
**Controlling Officer…….**
**Designation : ……**

Government of Rajasthan

……..Department

To be submitted by 25th of the preceding month

Modified monthly forecast of receipts for the month of…….

Head of Account……....

(Rs. in Lakh)

| Budget Estimates for the Whole year | Forecast for the relevant month, already submitted to Government | Modified forecast for the relevant month | Variation (2-3) | Reasons for modification | Remarks |
|---|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 | 6 |

Modified monthly forecast of expenditure for the month of…….

Head of Account……....

(Rs. in lakh)

| Budget Estimates for the Whole year | Forecast for the relevant month, already submitted to Government | Modified forecast for the relevant month | Variation (2-3) | Reasons for modification | Remarks |
|---|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 | 6 |

**Signature of the**

**Controlling Officer……...**

**Designation:……..**

GOVERNMENT OF RAJASTHAN
……..Department
Monthly Forecast of Receipts

**Under Central Sponsored Schemes/Central Sector Schemes/Additional Central Assistance Schemes**

Head of Account……..To be submitted in April….. each year

Total Budget Provision: Rs…… Lakh

(Rs. in lakh)

| April | May | June | July | August | September | October | November | December | January | February | March | Total |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 |

Signature of Controlling Officer……
Designation……

GOVERNMENT OF RAJASTHAN

.....DEPARTMENT

**Modified Monthly Forecast of Receipts under Centrally Sponsored Schemes/ Central Sector Schemes/Additional Central Assistance Schemes**

Head of Account……To be submitted whenever variation is anticipated from the forecast submitted in April.

Name of Scheme……..

(Rs in Lakh)

| Budget Estimates for the Whole year | Forecast for the relevant month, already reported in GA(iii) | Modified forecast | Variation (2-3) | Reasons |
|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 |

Month:

Amount: Rs….. Lakh

Signature of the Controlling Officer……..

Designation: ……..

Government of Rajasthan

…….……Department

To be submitted 15th of each month but relating to the following month…….

Anticipated receipts for the month of…….in respect of Externally Aided Projects

Head of Account……

Name of the Scheme…….

Total Annual Provision Rs…….Lakh

(Rs. in Lakh)

| Amount of claims sent so far to Govt. of India for reimbursement | Percentage of reimbursement prescribed | Anticipated receipts during the month under report | Remarks |
|---|---|---|---|
| 1 | 2 | 3 | 4 |

Signature of the Controlling Officer……..

Designation: …….

# Annexure 16. INCENTIVE SCHEME

**(BUDGET MANUAL REFERENCE : CHAPTER 26)**

## GOVERNMENT OF RAJASTHAN
## FINANCE DEPRTMENT
**(Tax Division)**

No. F.1 (15) FD/ Tax/ 93 Jaipur, Dated 30 October 2004

**ORDER**

## Incentive Scheme 2004

The State Government has decided to launch a scheme of incentives for the revenue earning departments, which are engaged in collection of various taxes/levies or are otherwise responsible for generating revenues for the state. This scheme would supersede all previous schemes issued in this regard and will have effect from the financial year 2004-05. Broad guidelines of the scheme are as under:

1. An amount equal to 5% of the additional revenues mobilized over and above the **base level revenue** target shall be given as **incentive money** to the concerned department to be utilized for provision of infrastructure viz. Office equipments, mobility, office accommodation, computerization, better communications etc.
2. **Base level of revenue** beyond which the incentive would be provided shall be amount equal to the revised budget estimates of the relevant year or highest revenue income achieved during the last 3 years, whichever is higher. It is expected that while fixing the revised budget estimates trend growth and policy changes made will also be kept in view:
3. Concerned administrative department would determine the base revenue level and submit the proposal to finance department (revenue division), which finally decide the figure of the revenue level.
4. The concerned department would determine the quantum of additional revenue to be mobilized with the concurrence of the finance department. Additional revenue mobilized would be over and above the base revenue level.
5. Concurrence of finance department would be required for expenditure under various activities as mentioned in clause 1 of the scheme.
6. Every department shall follow the general rules and procedures while spending money,
7. No incentive would be provided for revenue earned up to level of base revenue.
8. In the exceptional cases, incentive money would be provided in the current financial year. For cases of incentive to be provided in the current year, the trend of percentage of revenue collection of all the four quarter of the year would be determined on the basis of the revenue collection figures of the last three years.

Percentage revenue collection fort each quarter would be determined likewise. For providing the benefit of incentive of additional revenue mobilization in a particular quarter, the base revenue for the quarter would be percentage (as determined by the trend of last three years) of BE of the current year plus 10%. The incentive amount would be 2.5 % of the additional revenue collected in the relevant quarter over and above the base revenue of that quarter.

9. While fixing base revenue/ determining the incentive amount following factors would also be taken into consideration:-
   - Revenue collected by advance recovery of tax. Levy will not be taken into account.
   - Revenue collected by way of voluntary deposits (depositing of deferred tax etc.) shall not be taken into account. Only the amount collected against demand created shall qualify for incentive.
   - The revenue earned due to ARM measures like enhancement rates/taxes shall not be taken into account.

10. In no case incentives on individual basis would be allowed to employees.

हस्ताक्षर
(Khemraj)
Secretary Finance (Revenue)

# Annexure 17. FORMAT FOR OFF BUDGET FUNDS

**(BUDGET MANUAL REFERENCE: CHAPTER 27)**

Format for Reporting on Financial Progress

Name of Department: ……

Period: ……..

| Scheme Name | Total fund allocated for Current Financial year | Funds Received in period ….. | Total fund received upto period ….. | Total Expenditure in period …. | Total Expenditure incurred upto period ….. |
|---|---|---|---|---|---|
| *1* | *2* | *3* | *5* | *4* | *6* |
| | | | | | |

Format for Reporting on Physical Progress

| Scheme Name | Measurable Outputs[27] | Annual Targets | Progress in period ….. | Progress upto period ….. | Comments/Remarks |
|---|---|---|---|---|---|
| *1* | *2* | *3* | *4* | *5* | *6* |
| | Output 1 | | | | |
| | Output 2 | | | | |
| | Output 3 | | | | |
| | | | | | |
| | | | | | |

[27] As mentioned in GOI guidelines for scheme

# Annexure 18. REFERENCES FROM CONSTITUTION OF INDIA[28]

**Article 112: Annual Financial Statement**

(1) The President shall in respect of every financial year cause to be laid before both the Houses of Parliament a statement of the estimated receipts and expenditure of the Government of India for that year, in this Part referred to as the "annual financial statement".

(2) The estimates of expenditure embodied in the annual financial statement shall show separately—

a. the sums require d to meet expenditure described by this Constitution as expenditure charged upon the Consolidated Fund of India; and

b. the sums required to meet other expenditure proposed to be made from the Consolidated Fund of India,

and shall distinguish expenditure on revenue account from other expenditure.

(3) The following expenditure shall be expenditure charged on the Consolidated Fund of India—

a. the emoluments and allowances of the President and other expenditure relating to his office;

b. the salaries and allowances of the Chairman and the Deputy Chairman of the Council of States and the Speaker and the Deputy Speaker of the House of the People;

c. debt charges for which the Government of India is liable including interest, sinking fund charges and redemption charges, and other expenditure relating to the raising of loans and the service and redemption of debt;

d.

i. the salaries, allowances and pensions payable to or in respect of Judges of the Supreme Court;

ii. the pensions payable to or in respect of Judges of the Federal Court;

iii. the pensions payable to or in respect of Judges of any High Court which exercises jurisdiction in relation to any area included in the territory of India or which at any time before the commencement of this Constitution exercised jurisdiction in relation to any area included in [29][a Governor's Province of the Dominion of India];

e. the salary, allowances and pension payable to or in respect of the Comptroller and Auditor-General of India;

f. any sums required to satisfy any judgment, decree or award of any court or arbitral tribunal;

g. any other expenditure declared by this Constitution or by Parliament by law to be so charged.

[28] Source: Constitution of India, Ministry of Law and Justice

[29] Subs. by the Constitution (Seventh Amendment) Act, 1956, s. 29 and Sch., for "a Province corresponding to a State specified in Part A of the First Schedule".

**Article 113: Procedure in Parliament with respect to estimates**

(1) So much of the estimates as relates to expenditure charged upon the Consolidated Fund of India shall not be submitted to the vote of Parliament, but nothing in this clause shall be construed as preventing the discussion in either House of Parliament of any of those estimates.

(2) So much of the said estimates as relates to other expenditure shall be submitted in the form of demands for grants to the House of the People, and the House of the People shall have power to assent, or to refuse to assent, to any demand, or to assent to any demand subject to a reduction of the amount specified therein.

(3) No demand for a grant shall be made except on the recommendation of the President.

**Article 114: Appropriation Bills**

(1) As soon as may be after the grants under article 113 have been made by the House of the People, there shall be introduced a Bill to provide for the appropriation out of the Consolidated Fund of India of all moneys required to meet—

a. the grants so made by the House of the People; and

b. the expenditure charged on the Consolidated Fund of India but not exceeding in any case the amount shown in the statement previously laid before Parliament.

(2) No amendment shall be proposed to any such Bill in either House of Parliament which will have the effect of varying the amount or altering the destination of any grant so made or of varying the amount of any expenditure charged on the Consolidated Fund of India, and the decision of the person presiding as to whether an amendment is inadmissible under this clause shall be final

(3) Subject to the provisions of articles 115 and 116, no money shall be withdrawn from the Consolidated Fund of India except under appropriation made by law passed in accordance with the provisions of this article.

**Article 115: Supplementary, additional or excess grants**

(1) The President shall—

a. if the amount authorised by any law made in accordance with the provisions of article 114 to be expended for a particular service for the current financial year is found to be insufficient for the purposes of that year or when a need has arisen during the current financial year for supplementary or additional expenditure upon some new service not contemplated in the annual financial statement for that year, or

b. if any money has been spent on any service during a financial year in excess of the amount granted for that service and for that year,

cause to be laid before both the Houses of Parliament another statement showing the estimated amount of that expenditure or cause to be presented to the House of the People a demand for such excess, as the case may be.

(2) The provisions of articles 112, 113 and 114 shall have effect in relation to any such statement and expenditure or demand and also to any law to be made authorising the appropriation of moneys out of the Consolidated Fund of India to meet such expenditure or the grant in respect of such demand as they have effect in relation to the annual financial statement and the expenditure mentioned therein or to a demand for a grant and the law to be made for the authorisation of appropriation of moneys out of the Consolidated Fund of India to meet such expenditure or grant.

**Article 116: Votes on account, votes of credit and exceptional grants**

(1) Notwithstanding anything in the foregoing provisions of this Chapter, the House of the People shall have power—

a. to make any grant in advance in respect of the estimated expenditure for a part of any financial year pending the completion of the procedure prescribed in article 113 for the voting of such grant and the passing of the law in accordance with the provisions of article 114 in relation to that expenditure;

b. to make a grant for meeting an unexpected demand upon the resources of India when on account of the magnitude or the indefinite character of the service the demand cannot be stated with the details ordinarily given in an annual financial statement;

c. to make an exceptional grant which forms no part of the current service of any financial year;

and Parliament shall have power to authorise by law the withdrawal of moneys from the Consolidated Fund of India for the purposes for which the said grants are made.

(2) The provisions of articles 113 and 114 shall have effect in relation to the making of any grant under clause (1) and to any law to be made under that clause as they have effect in relation to the making of a grant with regard to any expenditure mentioned in the annual financial statement and the law to be made for the authorisation of appropriation of moneys out of the Consolidated Fund of India to meet such expenditure.

**Article 149: Duties and powers of the Comptroller and Auditor General**

The Comptroller and Auditor-General shall perform such duties and exercise such powers in relation to the accounts of the Union and of the States and of any other authority or body as may be prescribed by or under any law made by Parliament and, until provision in that behalf is so made, shall perform such duties and exercise such powers in relation to the accounts of the Union and of the States as were conferred on or exercisable by the Auditor-General of India immediately before the commencement of this Constitution in relation to the accounts of the Dominion of India and of the Provinces respectively.

**Article 150[30]: Form of accounts of the Union and of the States**

The accounts of the Union and of the States shall be kept in such form as the President may, [31][on the advice of] the Comptroller and Auditor-General of India prescribe.

[30] Subs. by the Constitution (Forty-second Amendment) Act, 1976, s. 27, for art. 150 (w.e.f. 1-4-1977)

**Article 151: Audit reports**

(1) The reports of the Comptroller and Auditor- General of India relating to the accounts of the Union shall be submitted to the President, who shall cause them to be laid before each House of Parliament.

(2) The reports of the Comptroller and Auditor- General of India relating to the accounts of a State shall be submitted to the Governor[32] of the State, who shall cause them to be laid before the Legislature of the State.

**Article 166: Conduct of business of the Government of a State**

(1) All executive action of the Government of a State shall be expressed to be taken in the name of the Governor.

(2) Orders and other instruments made and executed in the name of the Governor shall be authenticated in such manner as may be specified in rules to be made by the Governor, and the validity of an order or instrument which is so authenticated shall not be called in question on the ground that it is not an order or instrument made or executed by the Governor.

(3) The Governor shall make rules for the more convenient transaction of the business of the Government of the State, and for the allocation among Ministers of the said business in so far as it is not business with respect to which the Governor is by or under this Constitution required to act in his discretion.

**Article 198: Special procedure in respect of Money Bills**

(1) A Money Bill shall not be introduced in a Legislative Council.

(2) After a Money Bill has been passed by the Legislative Assembly of a State having a Legislative Council, it shall be transmitted to the Legislative Council for its recommendations, and the Legislative Council shall within a period of fourteen days from the date of its receipt of the Bill return the Bill to the Legislative Assembly with its recommendations, and the Legislative Assembly may thereupon either accept or reject all or any of the recommendations of the Legislative Council.

(3) If the Legislative Assembly accepts any of the recommendations of the Legislative Council, the Money Bill shall be deemed to have been passed by both Houses with the amendments recommended by the Legislative Council and accepted by the Legislative Assembly.

(4) If the Legislative Assembly does not accept any of the recommendations of the Legislative Council, the Money Bill shall be deemed to have been passed by both Houses in the form in which it was passed by the Legislative Assembly without any of the amendments recommended by the Legislative Council.

(5) If a Money Bill passed by the Legislative Assembly and transmitted to the Legislative Council for its recommendations is not returned to the Legislative Assembly within the said period of fourteen days, it shall be deemed to have been passed by both Houses at the expiration of the said period in the form in which it was passed by the Legislative Assembly.

[31] Subs. by the Constitution (Forty-fourth Amendment) Act, 1978, s. 22, for "after consultation with" (w.e.f. 20-6-1979)

[32] The words "or Rajpramukh" omitted by the Constitution (Seventh Amendment) Act, 1956, s. 29 and Sch

**Article 199: Definition of "Money Bills"**

(1) For the purposes of this Chapter, a Bill shall be deemed to be a Money Bill if it contains only provisions dealing with all or any of the following matters, namely:—

a. the imposition, abolition, remission, alteration or regulation of any tax;

b. the regulation of the borrowing of money or the giving of any guarantee by the State, or the amendment of the law with respect to any financial obligations undertaken or to be undertaken by the State;

c. the custody of the Consolidated Fund or the Contingency Fund of the State, the payment of moneys into or the withdrawal of moneys from any such Fund;

d. the appropriation of moneys out of the Consolidated Fund of the State;

e. the declaring of any expenditure to be expenditure charged on the Consolidated Fund of the State, or the increasing of the amount of any such expenditure;

f. the receipt of money on account of the Consolidated Fund of the State or the public account of the State or the custody or issue of such money; or

g. any matter incidental to any of the matters specified in sub-clauses (a) to (f).

(2) A Bill shall not be deemed to be a Money Bill by reason only that it provides for the imposition of fines or other pecuniary penalties, or for the demand or payment of fees for licences or fees for services rendered, or by reason that it provides for the imposition, abolition, remission, alteration or regulation of any tax by any local authority or body for local purposes.

(3) If any question arises whether a Bill introduced in the Legislature of a State which has a Legislative Council is a Money Bill or not, the decision of the Speaker of the Legislative Assembly of such State thereon shall be final.

(4) There shall be endorsed on every Money Bill when it is transmitted to the Legislative Council under article 198, and when it is presented to the Governor for assent under article 200, the certificate of the Speaker of the Legislative Assembly signed by him that it is a Money Bill.

**Article 200: Assent to Bills**

When a Bill has been passed by the Legislative Assembly of a State or, in the case of a State having a Legislative Council, has been passed by both Houses of the Legislature of the State, it shall be presented to the Governor and the Governor shall declare either that he assents to the Bill or that he withholds assent therefrom or that he reserves the Bill for the consideration of the President:

Provided that the Governor may, as soon as possible after the presentation to him of the Bill for assent, return the Bill if it is not a Money Bill together with a message requesting that the House or Houses will reconsider the Bill or any specified provisions thereof and, in particular, will consider the desirability of introducing any such amendments as he may recommend in his message and, when a Bill is so returned, the House or Houses shall reconsider the Bill accordingly, and if the Bill is passed again by the House or Houses with or without amendment and presented to the Governor for assent, the Governor shall not withhold assent therefrom:

Provided further that the Governor shall not assent to, but shall reserve for the consideration of the President, any Bill which in the opinion of the Governor would, if it became law, so derogate from the powers of the High Court as to endanger the position which that Court is by this Constitution designed to fill.

**Article 202: Annual financial statement**

(1) The Governor shall in respect of every financial year cause to be laid before the House or Houses of the Legislature of the State a statement of the estimated receipts and expenditure of the State for that year, in this Part referred to as the "annual financial statement".

(2) The estimates of expenditure embodied in the annual financial statement shall show separately—

a. the sums required to meet expenditure described by this Constitution as expenditure charged upon the Consolidated Fund of the State; and

b. the sums required to meet other expenditure proposed to be made from the Consolidated Fund of the State;

and shall distinguish expenditure on revenue account from other expenditure.

(3) The following expenditure shall be expenditure charged on the Consolidated Fund of each State—

a. the emoluments and allowances of the Governor and other expenditure relating to his office;

b. the salaries and allowances of the Speaker and the Deputy Speaker of the Legislative Assembly and, in the case of a State having a Legislative Council, also of the Chairman and the Deputy Chairman of the Legislative Council;

c. debt charges for which the State is liable including interest, sinking fund charges and redemption charges, and other expenditure relating to the raising of loans and the service and redemption of debt;

d. expenditure in respect of the salaries and allowances of Judges of any High Court;

e. any sums required to satisfy any judgment, decree or award of any court or arbitral tribunal;

f. any other expenditure declared by this Constitution, or by the Legislature of the State by law, to be so charged.

**Article 203: Procedure in Legislature with respect to estimates**

(1) So much of the estimates as relates to expenditure charged upon the Consolidated Fund of a State shall not be submitted to the vote of the Legislative Assembly, but nothing in this clause shall be construed as preventing the discussion in the Legislature of any of those estimates.

(2) So much of the said estimates as relates to other expenditure shall be submitted in the form of demands for grants to the Legislative Assembly, and the Legislative Assembly shall have power to assent, or to refuse to assent, to any demand, or to assent to any demand subject to a reduction of the amount specified therein.

(3) No demand for a grant shall be made except on the recommendation of the Governor.

**Article 204: Appropriation Bills**

(1) As soon as may be after the grants under article 203 have been made by the Assembly, there shall be introduced a Bill to provide for the appropriation out of the Consolidated Fund of the State of all moneys required to meet—

a. the grants so made by the Assembly; and

b. the expenditure charged on the Consolidated Fund of the State but not exceeding in any case the amount shown in the statement previously laid before the House or Houses.

(2) No amendment shall be proposed to any such Bill in the House or either House of the Legislature of the State which will have the effect of varying the amount or altering the destination of any grant so made or of varying the amount of any expenditure charged on the Consolidated Fund of the State, and the decision of the person presiding as to whether an amendment is inadmissible under this clause shall be final.

(3) Subject to the provisions of articles 205 and 206, no money shall be withdrawn from the Consolidated Fund of the State except under appropriation made by law passed in accordance with the provisions of this article.

**Article 205: Supplementary, additional or excess grants**

(1) The Governor shall—

a. if the amount authorised by any law made in accordance with the provisions of article 204 to be expended for a particular service for the current financial year is found to be insufficient for the purposes of that year or when a need has arisen during the current financial year for supplementary or additional expenditure upon some new service not contemplated in the annual financial statement for that year, or

b. if any money has been spent on any service during a financial year in excess of the amount granted for that service and for that year,

cause to be laid before the House or the Houses of the Legislature of the State another statement showing the estimated amount of that expenditure or cause to be presented to the Legislative Assembly of the State a demand for such excess, as the case may be.

(2) The provisions of articles 202, 203 and 204 shall have effect in relation to any such statement and expenditure or demand and also to any law to be made authorising the appropriation of moneys out of the Consolidated Fund of the State to meet such expenditure or the grant in respect of such demand as they have effect in relation to the annual financial statement and the expenditure mentioned therein or to a demand for a grant and the law to be made for the authorisation of appropriation of moneys out of the Consolidated Fund of the State to meet such expenditure or grant.

**Article 206: Votes on account, votes of credit and exceptional grants**

(1) Notwithstanding anything in the foregoing provisions of this Chapter, the Legislative Assembly of a State shall have power—

a. to make any grant in advance in respect of the estimated expenditure for a part of any financial year pending the completion of the procedure prescribed in article 203 for the voting of such grant and the passing of the law in accordance with the provisions of article 204 in relation to that expenditure;

b. to make a grant for meeting an unexpected demand upon the resources of the State when on account of the magnitude or the indefinite character of the service the demand cannot be stated with the details ordinarily given in an annual financial statement;

c. to make an exceptional grant which forms no part of the current service of any financial year;

and the Legislature of the State shall have power to authorise by law the withdrawal of moneys from the Consolidated Fund of the State for the purposes for which the said grants are made.

(2) The provisions of articles 203 and 204 shall have effect in relation to the making of any grant under clause (1) and to any law to be made under that clause as they have effect in relation to the making of a grant with regard to any expenditure mentioned in the annual financial statement and the law to be made for the authorisation of appropriation of moneys out of the Consolidated Fund of the State to meet such expenditure.

**Article 208: Rules of procedure**

(1) A House of the Legislature of a State may make rules for regulating, subject to the provisions of this Constitution, its procedure and the conduct of its business.

(2) Until rules are made under clause (1), the rules of procedure and standing orders in force immediately before the commencement of this Constitution with respect to the Legislature for the corresponding Province shall have effect in relation to the Legislature of the State subject to such modifications and adaptations as may be made therein by the Speaker of the Legislative Assembly, or the Chairman of the Legislative Council, as the case may be.

(3) In a State having a Legislative Council the Governor, after consultation with the Speaker of the Legislative Assembly and the Chairman of the Legislative Council, may make rules as to the procedure with respect to communications between the two Houses.

**Article 209: Regulation by law of procedure in the Legislature of the State in relation to financial business**

The Legislature of a State may, for the purpose of the timely completion of financial business, regulate by law the procedure of, and the conduct of business in, the House or Houses of the Legislature of the State in relation to any financial matter or to any Bill for the

appropriation of moneys out of the Consolidated Fund of the State, and, if and so far as any provision of any law so made is inconsistent with any rule made by the House or either House of the Legislature of the State under clause (1) of article 208 or with any rule or standing order having effect in relation to the Legislature of the State under clause (2) of that article, such provision shall prevail.

**Article 243-I: Constitution of Finance Commission to review financial position**

(1) The Governor of a State shall, as soon as may be within one year from the commencement of the Constitution (Seventy-third Amendment) Act, 1992, and thereafter at the expiration of every fifth year, constitute a Finance Commission to review the financial position of the Panchayats and to make recommendations to the Governor as to—

a. the principles which should govern—
   i. the distribution between the State and the Panchayats of the net proceeds of the taxes, duties, tolls and fees leviable by the State, which may be divided between them under this Part and the allocation between the Panchayats at all levels of their respective shares of such proceeds;
   ii. the determination of the taxes, duties, tolls and fees which may be assigned to, or appropriated by, the Panchayats;
   iii. the grants-in-aid to the Panchayats from the Consolidated Fund of the State;
b. the measures needed to improve the financial position of the Panchayats;
c. any other matter referred to the Finance Commission by the Governor in the interests of sound finance of the Panchayats.

(2) The Legislature of a State may, by law, provide for the composition of the Commission, the qualifications which shall be requisite for appointment as members thereof and the manner in which they shall be selected.

(3) The Commission shall determine their procedure and shall have such powers in the performance of their functions as the Legislature of the State may, by law, confer on them.

(4) The Governor shall cause every recommendation made by the Commission under this article together with an explanatory memorandum as to the action taken thereon to be laid before the Legislature of the State.

**Article 243Y: Finance Commission**

(1) The Finance Commission constituted under article 243-I shall also review the financial position of the Municipalities and make recommendations to the Governor as to—

a. the principles which should govern—
   i. the distribution between the State and the Municipalities of the net proceeds of the taxes, duties, tolls and fees leviable by the State, which may be divided between them under this Part and the allocation between the Municipalities at all levels of their respective shares of such proceeds;

ii. the determination of the taxes, duties, tolls and fees which may be assigned to, or appropriated by, the Municipalities;

iii. the grants-in-aid to the Municipalities from the Consolidated Fund of the State;

b. the measures needed to improve the financial position of the Municipalities;

c. any other matter referred to the Finance Commission by the Governor in the interests of sound finance of the Municipalities.

(2) The Governor shall cause every recommendation made by the Commission under this article together with an explanatory memorandum as to the action taken thereon to be laid before the Legislature of the State.

**Article[33] 244A: Formation of an autonomous State comprising certain tribal areas in Assam and creation of local Legislature or Council of Ministers or both therefor:-**

(1) Notwithstanding anything in this Constitution, Parliament may, by law, form within the State of Assam an autonomous State comprising (whether wholly or in part) all or any of the tribal areas[34] specified in [35][Part I] of the table appended to paragraph 20 of the Sixth Schedule and create therefor—

a. a body, whether elected or partly nominated and partly elected, to function as a Legislature for the autonomous State, or

b. a Council of Ministers,

or both with such constitution, powers and functions, in each case, as may be specified in the law

(2) Any such law as is referred to in clause (1) may, in particular,—

a. specify the matters enumerated in the State List or the Concurrent List with respect to which the Legislature of the autonomous State shall have power to make laws for the whole or any part thereof, whether to the exclusion of the Legislature of the State of Assam or otherwise;

b. define the matters with respect to which the executive power of the autonomous State shall extend;

c. provide that any tax levied by the State of Assam shall be assigned to the autonomous State in so far as the proceeds thereof are attributable to the autonomous State;

d. provide that any reference to a State in any article of this Constitution shall be construed as including a reference to the autonomous State; and

e. make such supplemental, incidental and consequential provisions as may be deemed necessary.

(3) An amendment of any such law as aforesaid in so far as such amendment relates to any of the matters specified in sub-clause (*a*) or sub-clause (*b*) of clause (2) shall have no effect unless the amendment is passed in each House of Parliament by not less than two-thirds of the members present and voting.

[33] Ins. by the Constitution (Twenty-second Amendment) Act, 1969, s. 2.

[34] The North Cachar Hills District, The Karbi Anglong District, and The Bodoland Territorial Areas District.

[35] 7Subs. by the North-Eastern Areas (Reorganisation) Act, 1971 (81 of 1971), s. 71, for "Part A" (w.e.f. 21-1-1972).

(4) Any such law as is referred to in this article shall not be deemed to be an amendment of this Constitution for the purposes of article 368 notwithstanding that it contains any provision which amends or has the effect of amending this Constitution.]

**Article 258: Power of the Union to confer powers, etc., on States in certain cases**

(1) Notwithstanding anything in this Constitution, the President may, with the consent of the Government of a State, entrust either conditionally or unconditionally to that Government or to its officers functions in relation to any matter to which the executive power of the Union extends.

(2) A law made by Parliament which applies in any State may, notwithstanding that it relates to a matter with respect to which the Legislature of the State has no power to make laws, confer powers and impose duties, or authorise the conferring of powers and the imposition of duties, upon the State or officers and authorities thereof.

(3) Where by virtue of this article powers and duties have been conferred or imposed upon a State or officers or authorities thereof, there shall be paid by the Government of India to the State such sum as may be agreed, or, in default of agreement, as may be determined by an arbitrator appointed by the Chief Justice of India, in respect of any extra costs of administration incurred by the State in connection with the exercise of those powers and duties.

**Article[36]258A: Power of the States to entrust functions to the Union**

Notwithstanding anything in this Constitution, the Governor of a State may, with the consent of the Government of India, entrust either conditionally or unconditionally to that Government or to its officers functions in relation to any matter to which the executive power of the State extends.

**Article 266: Consolidated Funds and public accounts of India and of the States**

(1) Subject to the provisions of article 267 and to the provisions of this Chapter[37] with respect to the assignment of the whole or part of the net proceeds of certain taxes and duties to States, all revenues received by the Government of India, all loans raised by that Government by the issue of treasury bills, loans or ways and means advances and all moneys received by that Government in repayment of loans shall form one consolidated fund to be entitled "the Consolidated Fund of India", and all revenues received by the Government of a State, all loans raised by that Government by the issue of treasury bills, loans or ways and means advances and all moneys received by that Government in repayment of loans shall form one consolidated fund to be entitled "the Consolidated Fund of the State".

(2) All other public moneys received by or on behalf of the Government of India or the Government of a State shall be credited to the public account of India or the public account of the State, as the case may be.

(3) No moneys out of the Consolidated Fund of India or the Consolidated Fund of a State shall be appropriated except in accordance with law and for the purposes and in the manner provided in this Constitution.

[36] Ins. by the Constitution (Seventh Amendment) Act, 1956, s. 18.
[37] Part XII Finance, Property, Contracts and Suits, Constitution of India, Chapter I- Finance

**Article 267: Contingency Fund**

(1) Parliament may by law establish a Contingency Fund in the nature of an imprest to be entitled "the Contingency Fund of India" into which shall be paid from time to time such sums as may be determined by such law, and the said Fund shall be placed at the disposal of the President to enable advances to be made by him out of such Fund for the purposes of meeting unforeseen expenditure pending authorisation of such expenditure by Parliament by law under article 115 or article 116.

(2) The Legislature of a State may by law establish a Contingency Fund in the nature of an imprest to be entitled "the Contingency Fund of the State" into which shall be paid from time to time such sums as may be determined by such law, and the said Fund shall be placed at the disposal of the Governor[38]of the State to enable advances to be made by him out of such Fund for the purposes of meeting unforeseen expenditure pending authorisation of such expenditure by the Legislature of the State by law under article 205 or article 206.

**Article 275: Grants from the Union to certain States**

(1) Such sums as Parliament may by law provide shall be charged on the Consolidated Fund of India in each year as grants-in-aid of the revenues of such States as Parliament may determine to be in need of assistance, and different sums may be fixed for different States:

Provided that there shall be paid out of the Consolidated Fund of India as grants-in-aid of the revenues of a State such capital and recurring sums as may be necessary to enable that State to meet the costs of such schemes of development as may be undertaken by the State with the approval of the Government of India for the purpose of promoting the welfare of the Scheduled Tribes in that State or raising the level of administration of the Scheduled Areas therein to that of the administration of the rest of the areas of that State:

Provided further that there shall be paid out of the Consolidated Fund of India as grants-in-aid of the revenues of the State of Assam sums, capital and recurring, equivalent to—

a. the average excess of expenditure over the revenues during the two years immediately preceding the commencement of this Constitution in respect of the administration of the tribal areas[39] specified in [40][Part I] of the table appended to paragraph 20 of the Sixth Schedule; and

b. the costs of such schemes of development as may be undertaken by that State with the approval of the Government of India for the purpose of raising the level of administration of the said areas to that of the administration of the rest of the areas of that State.

[41](1A) On and from the formation of the autonomous State under article 244A,—

i. any sums payable under clause (*a*) of the second proviso to clause (1) shall, if the autonomous State comprises all the tribal areas referred to therein, be

[38] 1The words "or Rajpramukh" omitted by the Constitution (Seventh Amendment) Act, 1956, s. 29 and Sch.
[39] The North Cachar Hills District,The Karbi Anglong District, and The Bodoland Territorial Areas District.
[40] Subs. by the North-Eastern Areas (Reorganisation) Act, 1971 (81 of 1971), s. 71, for "Part A" (w.e.f. 21-1-1972).
[41] Ins. by the Constitution (Twenty-second Amendment) Act, 1969, s. 3.

paid to the autonomous State, and, if the autonomous State comprises only some of those tribal areas, be apportioned between the State of Assam and the autonomous State as the President may, by order, specify;

ii. there shall be paid out of the Consolidated Fund of India as grants-in-aid of the revenues of the autonomous State sums, capital and recurring, equivalent to the costs of such schemes of development as may be undertaken by the autonomous State with the approval of the Government of India for the purpose of raising the level of administration of that State to that of the administration of the rest of the State of Assam.]

(2) Until provision is made by Parliament under clause (1), the powers conferred on Parliament under that clause shall be exercisable by the President by order and any order made by the President under this clause shall have effect subject to any provision so made by Parliament:

Provided that after a Finance Commission has been constituted no order shall be made under this clause by the President except after considering the recommendations of the Finance Commission.

**Article 280: Finance Commission**

(1) The President shall, within two years from the commencement of this Constitution and thereafter at the expiration of every fifth year or at such earlier time as the President considers necessary, by order constitute a Finance Commission which shall consist of a Chairman and four other members to be appointed by the President.

(2) Parliament may by law determine the qualifications which shall be requisite for appointment as members of the Commission and the manner in which they shall be selected.

(3) It shall be the duty of the Commission to make recommendations to the President as to—

a. the distribution between the Union and the States of the net proceeds of taxes which are to be, or may be, divided between them under this Chapter and the allocation between the States of the respective shares of such proceeds;

b. the principles which should govern the grants-in-aid of the revenues of the States out of the Consolidated Fund of India;

(bb) [42][the measures needed to augment the Consolidated Fund of a State to supplement the resources of the Panchayats in the State on the basis of the recommendations made by the Finance Commission of the State;]

c. [43][the measures needed to augment the Consolidated Fund of a State to supplement the resources of the Municipalities in the State on the basis of the recommendations made by the Finance Commission of the State;]

d. [44]any other matter referred to the Commission by the President in the interests of sound finance].

(4) The Commission shall determine their procedure and shall have such powers in the performance of their functions as Parliament may by law confer on them.

[42] Ins. by the Constitution (Seventy-third Amendment) Act, 1992, s. 3 (w.e.f. 24-4-1993).
[43] Ins. by the Constitution (Seventy-fourth Amendment) Act, 1992, s. 3 (w.e.f. 1-6-1993).
[44] Sub-clause (*c*) re-lettered as sub-clause (*d*) by s. 3, *ibid*. (w.e.f. 1-6-1993).

**Article 290: Adjustment in respect of certain expenses and pensions**

(1) Where under the provisions of this Constitution the expenses of any court or Commission, or the pension payable to or in respect of a person who has served before the commencement of this Constitution under the Crown in India or after such commencement in connection with the affairs of the Union or of a State, are charged on the Consolidated Fund of India or the Consolidated Fund of a State, then, if—

a. in the case of a charge on the Consolidated Fund of India, the court or Commission serves any of the separate needs of a State, or the person has served wholly or in part in connection with the affairs of a State; or

b. in the case of a charge on the Consolidated Fund of a State, the court or Commission serves any of the separate needs of the Union or another State, or the person has served wholly or in part in connection with the affairs of the Union or another State,

there shall be charged on and paid out of the Consolidated Fund of the State or, as the case may be, the Consolidated Fund of India or the Consolidated Fund of the other State, such contribution in respect of the expenses or pension as may be agreed, or as may in default of agreement be determined by an arbitrator to be appointed by the Chief Justice of India.

**Article [45]290A: Annual payment to certain Devaswom Funds**

A sum of forty-six lakhs and fifty thousand rupees shall be charged on, and paid out of, the Consolidated Fund of the State of Kerala every year to the Travancore Devaswom Fund; and a sum of thirteen lakhs and fifty thousand rupees shall be charged on, and paid out of, the Consolidated Fund of the State of [46][Tamil Nadu] every year to the Devaswom Fund established in that State for the maintenance of Hindu temples and shrines in the territories transferred to that State on the 1st day of November, 1956, from the State of Travancore-Cochin.

[45] Ins. by the Constitution (Seventh Amendment) Act, 1956, s. 19.

[46] 1Subs. by the Madras State (Alteration of Name) Act, 1968 (53 of 1968), s. 4, for "Madras" (w.e.f. 14-1-1969).

# Annexure 19. GUIDELINES FOR BREAKUP OF PLAN CEILING FOR TSP AND SCSP

**राजस्थान सरकार**

**आयोजना (ग्रुप–5) विभाग**

*क्रमांकः प.10(10)आयो/ग्रुप–5/2009* *जयपुर, दिनांक 06. 02. 2012*

**परिपत्र**

वित्तीय वर्ष 2011–12 से अनुसूचित जाति उपयोजना (SCSP) एवं अनुसूचित जनजाति उपयोजना (TSP) हेतु सम्बन्धित विभागों के बजट मदों में अलग से प्रावधान किया गया है। बजट में अनुसूचित जाति उपयोजना हेतु माँग संख्या 51 एवं अनुसूचित जनजाति उपयोजना हेतु माँग संख्या 30 के अन्तर्गत योजना मदों में ये प्रावधान किए गए हैं। मुख्यतः, अनुसूचित जाति उपयोजना के लिए लघु शीर्ष 789 के अन्तर्गत एवं अनुसूचित जनजाति उपयोजना हेतु लघु शीर्ष 796 के अन्तर्गत प्रावधान किए गए हैं, किन्तु कतिपय मामलों में सम्बन्धित लघु शीर्षों के नीचे भी अन्य सम्बन्धित माँग संख्या 51 या 30 में दर्शाते हुए ऐसे प्रावधान किए गए हैं। इस प्रकार पृथक प्रावधान करने के पीछे शासन का यह उद्देश्य रहा है कि अनुसूचित जाति एवं अनुसूचित जनजाति उपयोजनाओं का वास्तविक लाभ इन वर्गों को आवश्यक रूप से मिल सके।

शासन के ध्यान में आया है कि कतिपय विभागों के द्वारा माँग संख्या 51 एवं 30 के अन्तर्गत योजना मदों में किए गए प्रावधानों के अनुरूप व्यय नहीं किया जा रहा है। आयोजना विभाग द्वारा आगामी वर्ष की योजना हेतु भी स्कीमवार आयोजना सीमा निर्धारित करने की कार्रवाई प्रक्रियाधीन है। अतः चालू वित्तीय वर्ष की योजना में अनुसूचित जाति उपयोजना एवं अनुसूचित जनजाति उपयोजना में उपलब्ध प्रावधानों के उपयोग एवं आगामी वित्तीय वर्ष की योजना सीमा में अनुसूचित जाति उपयोजना एवं अनुसूचित जनजाति उपयोजना में उपयुक्त प्रावधान कराने हेतु निम्नांकित दिशा–निर्देश जारी किए जाते हैं:–

1. अनुसूचित जाति एवं अनुसूचित जनजाति बाहुल्य वाले क्षेत्र आधारित योजनाओं, यथा सम्बल ग्राम, अनुसूचित क्षेत्र, माडा खण्ड, माडा क्लस्टर एवं सहरिया क्षेत्रों में व्यय की जाने वाली राशि का वर्गीकरण पूर्व निर्देशानुसार होगा। योजना आयोग के कार्यालय ज्ञापन संख्या एम–13054/1/2008–SCSP/TSP दिनांक 18 अगस्त, 2009 (प्रति संलग्न) के अनुसार 40 प्रतिशत से अधिक अनुसूचित जाति की जनसंख्या वाले क्षेत्रों को अनुसूचित जाति बाहुल्य क्षेत्र माना गया है। अनुसूचित जाति/अनुसूचित जनजाति बाहुल्य क्षेत्रों में, निम्नलिखित बिन्दुओं को दृष्टिगत रखते हुए, प्रावधान किए जायेंगे एवं तदनुसार व्यय किया जायेगाः–

**(अ) संस्थापन व्यय के अतिरिक्तः**

इन क्षेत्रों में आधारभूत संरचना पर होने वाला समस्त व्यय तथा अनुसूचित जाति/अनुसूचित जनजाति के व्यक्तिगत लाभ की योजनाओं पर होने वाला समस्त व्यय अनुसूचित जाति/अनुसूचित जनजाति उपयोजना का हिस्सा होगा।

**(ब) संस्थापन व्ययः**

इन क्षेत्रों में स्थापित सभी राजकीय कार्यालयों/इकाइयों में कार्यरत समस्त कर्मचारियों से सम्बन्धित संस्थापन व्यय, जिसमें संवेतन, यात्रा, चिकित्सा, कार्यालय, वाहन संधारण इत्यादि व्यय शामिल हैं, का प्रावधान अनुसूचित जनजाति उपयोजना/अनुसूचित जाति उपयोजना मदों में कराया जाए।

2. अनुसूचित जाति/अनुसूचित जनजाति बाहुल्य क्षेत्रों के अतिरिक्त अन्य क्षेत्रों में, निम्नलिखित बिन्दुओं को दृष्टिगत रखते हुए, प्रावधान किए जायेंगे एवं तदनुसार व्यय किया जायेगाः–

**(अ) संस्थापन व्यय के अतिरिक्तः**

(1) व्यक्तिगत लाभ की योजनाओं के अन्तर्गत अनुसूचित जाति/ अनुसूचित जनजाति के लाभान्वित होने वाले व्यक्तियों/परिवारों के अनुपात में राशि का प्रावधान कराया जाए।

(2) वर्ग आधारित समूह के रूप में लाभान्वित करने के उद्देश्य से संचालित की जा रही योजनाओं, जिनमें स्वयं सहायता समूह, छात्रावास इत्यादि शामिल हैं, से सम्बन्धित कार्यों पर लाभान्वित समूहों (अनुसूचित जाति एवं अनुसूचित जनजाति) के अनुपात में राशि का प्रावधान कराया जाए।

(3) स्थान विशेष/क्लस्टर जनसंख्या हेतु लघु आधारभूत संरचना, जैसे प्राथमिक स्वास्थ्य केन्द्र, एनिकट, सड़क एवं हैण्डपम्प आदि पर प्रस्तावित व्यय का प्रावधान लाभान्वित होने वाली जनसंख्या के अनुपात को ध्यान में रखते हुए कराया जाए, उदाहरणार्थ, प्राथमिक स्वास्थ्य केन्द्र से लाभान्वित क्षेत्र की कुल जनसंख्या में से अनुसूचित जाति/जनजाति एवं अन्य जातियों की जनसंख्या के आधार पर राशि का प्रावधान कराया जाए।

(4) व्यक्तियों के नामांकन/पंजीकरण के आधार पर प्रदान की जा रही आधारभूत सुविधाओं, जिनमें विद्यालय, आंगनबाड़ी केन्द्र, औद्योगिक प्रशिक्षण संस्थान इत्यादि शामिल हैं, के माध्यम से लाभान्वितों के नामांकन के अनुपात में राशि का प्रावधान कराया जाए।

**नोटः–** *उपरोक्त बिन्दुओं* {(1) *से* (4)} *के अन्तर्गत, एक ही इकाई के विभिन्न मदों में विभाजन के स्थान पर प्रयास यह होना चाहिए कि लाभान्वितों में, अनुसूचित जाति एवं अनुसूचित जनजाति के अनुपात को दृष्टिगत रखते हुए, उस इकाई का सम्पूर्ण व्यय एक ही बजट मद, अर्थात् सामान्य/अनुसूचित जाति उपयोजना/अनुसूचित जनजाति उपयोजना, में दर्शाया जाए। उदाहरणार्थ, यदि क्षेत्र विशेष में 10 प्राथमिक स्वास्थ्य केन्द्रों का निर्माण किया जाना है तो इन सभी केन्द्रों से लाभान्वित होने वाली जनसंख्या का अनुपात निकाल कर दसों केन्द्रों की व्यय राशि को जनसंख्या के अनुपात में सामान्य/ अनुसूचित जाति उपयोजना/अनुसूचित जनजाति उपयोजना में विभाजित किया जाए। जनसंख्या की गणना के आधार पर यदि इन 10 केन्द्रों का विभाजन 7 सामान्य के लिए, 2 अनुसूचित जाति एवं 1 अनुसूचित जनजाति के लिए होता है तो इनके व्यय का अनुपात 7:2:1 होगा। इस प्रकार 7 प्राथमिक स्वास्थ्य केन्द्रों का सम्पूर्ण व्यय सामान्य, 2 प्राथमिक स्वास्थ्य केन्द्रों का सम्पूर्ण व्यय अनुसूचित जाति उपयोजना तथा 1 प्राथमिक स्वास्थ्य केन्द्र का सम्पूर्ण व्यय अनुसूचित जनजाति उपयोजना में दर्शाया जाए। इस प्रकार एक इकाई का सम्पूर्ण व्यय एक जगह दर्शाने से लेखांकन में कठिनाई नहीं आयेगी।*

(5) वृहद् आधारभूत संरचना, जैसे नहर निर्माण, बड़ी पेयजल योजना, विद्युत उत्पादन संयंत्र, बड़ी ट्रांसमिशन लाइन, मण्डी आदि से लाभान्वितों की जनसंख्या के अनुपात में राशि का प्रावधान कराया जाए, उदाहरणार्थ,

(i) विद्युत उत्पादन, बड़ी ट्रांसमिशन लाइन के संदर्भ में राज्य की कुल जनसंख्या में अनुसूचित जाति/ जनजाति/ अन्य जातियों के प्रतिशत के आधार पर राशि का प्रावधान कराया जाए।

(ii) नहर/मण्डी इत्यादि से लाभान्वित होने वाली कुल जनसंख्या में से अनुसूचित जाति/जनजाति/अन्य जातियों के जनसंख्या के अनुपात के आधार पर राशि का प्रावधान कराया जाए, जैसे लाभान्वित होने वाले गाँवों में अनुसूचित जाति की जनसंख्या 20 प्रतिशत है तो प्रावधान की जाने वाली कुल राशि में से 20 प्रतिशत राशि का प्रावधान अनुसूचित जाति उपयोजना मद में कराया जाए।

(6) वृहद् क्षेत्र में विस्तारित आधारभूत संरचना ;प्दतिंजतनबजनतम ैचतमंक वअमत ।तमेंद्वए यथा नहर, सब–ट्रांसमिशन लाइन आदि मामलों में इन संरचनाओं के रास्ते में पड़ने वाले एवं लाभान्वित होने वाले गाँवों/कस्बों की अनुसूचित जाति/अनुसूचित जनजाति की जनसंख्या के अनुपात में राशि का प्रावधान कराया जाए।

(7) राज्य भर में विस्तारित, परन्तु विशिष्ट स्थानों को जोड़ने वाली आधारभूत संरचनाओं, यथा सड़कों के मामले में प्रारम्भिक एवं अन्तिम बिन्दु के मध्य स्थित एवं लाभान्वित होने वाले गाँवों/कस्बों में अनुसूचित जाति/अनुसूचित जनजाति की जनसंख्या के अनुपात में राशि का प्रावधान कराया जाए, उदाहरणार्थ,

(i) ग्राम सड़क के संदर्भ में लाभान्वित होने वाले गाँव की कुल जनसंख्या में अनुसूचित जाति/जनजाति/अन्य जातियों की जनसंख्या के अनुपात में राशि का प्रावधान कराया जाए।

(ii) मुख्य जिला सड़कें/अन्य जिला सड़कों के संदर्भ में लाभान्वित होने वाले गाँवों/कस्बों की कुल जनसंख्या में अनुसूचित जाति/जनजाति/अन्य जातियों की जनसंख्या के अनुपात में राशि का प्रावधान कराया जाए।

(iii) राज्य राजमार्गों के संदर्भ में लाभान्वित होने वाले जिलों की कुल जनसंख्या में अनुसूचित जाति/जनजाति/ अन्य जातियों की जनसंख्या के अनुपात में राशि का प्रावधान कराया जाए।

(8) पेयजल योजनाओं के मामलों में हैण्डपम्प एवं पी. एण्ड टी. योजना से लाभान्वित होने वाले स्थानीय जनसंख्या के अनुपात में, क्षेत्रीय पेयजल योजनाओं में योजना द्वारा लाभान्वित गाँवों की जनसंख्या के अनुपात में तथा अन्तरजिला योजनाओं से लाभान्वित विकास खण्डों/पंचायतों में अनुसूचित जाति/अनुसूचित जनजाति/ अन्य वर्गों की जनसंख्या के अनुपात में राशि का प्रावधान कराया जाए।

**(ब) संस्थापन व्ययः**

संस्थापन सम्बन्धी व्यय, जिसमें संवेतन, यात्रा, चिकित्सा, कार्यालय, वाहन संधारण इत्यादि व्यय शामिल हैं, अनुसूचित जाति उपयोजना एवं अनुसूचित जनजाति उपयोजना से सम्बन्धित राशि का प्रावधान निम्नानुसार कराया जाएः–

(1) जिन राजकीय कार्यालयों/इकाइयों के माध्यम से लाभान्वित किए जाने वाले व्यक्तियों में अनुसूचित जाति/अनुसूचित जनजाति का अनुपात अधिक होगा, उन कार्यालयों के समस्त संस्थापन व्यय के लिए प्रावधान अनुसूचित जाति उपयोजना/अनुसूचित जनजाति उपयोजना मदों में कराया जाए।

(2) यह प्रयास होना चाहिए कि एक कार्यालय/इकाई का समस्त संस्थापन व्यय यथासम्भव एक ही बजट मद–सामान्य/अनुसूचित जाति उपयोजना/अनुसूचित जनजाति उपयोजना में कराया जाए।

3. विभाग योजना बनाते समय अनुसूचित जाति उपयोजना एवं अनुसूचित जनजाति उपयोजना की मूल भावना का **आवश्यक रूप** से ध्यान रखें कि जनसंख्या में, अनुसूचित जाति एवं जनजाति की जनसंख्या के अनुपात के आधार पर, जहां इन जातियों की जनसंख्या अधिक है, उन क्षेत्रों के लिए प्राथमिकता के आधार पर योजनाएं तैयार कर स्वीकृत कराए जाएं एवं जनसंख्या के अनुपात की **वरीयता** को दृष्टिगत रखते हुए ही योजनाएं लागू की जाएं।

हस्ताक्षर

**(राकेश वर्मा)**

**प्रमुख शासन सचिव, आयोजना**

प्रतिलिपि निम्नलिखित को सूचनार्थ एवं आवश्यक कार्रवाई हेतु प्रेषित हैः–

1. समस्त अतिरिक्त मुख्य सचिव
2. समस्त प्रमुख शासन सचिव/शासन सचिव/विशिष्ट शासन सचिव
3. समस्त विभागाध्यक्ष
4. समस्त जिला कलक्टर
5. उप सचिव, मुख्य सचिव

हस्ताक्षर

**प्रमुख शासन सचिव, आयोजना**

F.No.M-13054/1/2008-SCSP/TSP
Planning Commission
(BC & TD Division)

Yojana Bhavan, Sansad Marg,
New Delhi, Dated 18Th August, 2009

**OFFICE MEMORANDUM**

Sub: Modification in SCSP/TSP Guidelines.

Please refer to Planning Commission's D.O.No.M-13011/3/2005-SCSP dated 31.10.2005 regarding Guidelines for formulation, implementation and monitoring of Scheduled Caste Sub Plan (SCSP) for Scheduled Castes and Tribal Sub Plan (TSP) for Scheduled Tribes.

2. In order to expand the coverage for villages for benefiting larger number of Scheduled Caste beneficiaries, Planning Commission has decided to modify the existing guidelines of SCSP. The caption under the components of SCSP/ TSP quoted in para.2 of the existing guidelines is "Outlay for area-oriented schemes directly benefiting scheduled castes hamlets/ villages having a majority of Scheduled Castes population/Tribal hamlets and villages shall be included in SCSP and TSP". The word "majority of Scheduled Castes population" is replaced with "having more than 40% Scheduled Caste population".

**sd/-**
**(Naini Jayaseelan)**
**Adviser (SJ)**

Chief Secretary
(Kind Attn. Ms. Kushal Singh)
Government of Rajasthan
Secretariat
Jaipur-302005
(Tel:- 0141-2227254
Fax:-141-2227114)

# Annexure 20. NOTIFICATION FOR CONSTITUTION OF THE STATE FINANCE COMMISSION

**GOVERNMENT OF RAJASTHAN FINANCE**
**(FINANCE COMMISSION CELL)**
**DEPARTMENT NOTIFICATION**

The following order made by the Governor is published for general information:-

**ORDER**

1. In pursuance of the provisions of articles 243-1 and 243-Y of the Constitution of India and the Rajasthan Panchyati Raj Act, 1994 and the Rajasthan Municipalities Act, 2009 the Governor is pleased to constitute a State Finance Commission consisting of Shri Krishna B.D. Kalla as the Chairman and the following other Members, namely :-

| | | |
|---|---|---|
| a. | Shri Raj Pal Singh Shekhawat | Member |
| b. | Shri J.P. Chandelia | Member |
| c. | Dr. P.L. Agarwal | Secretary |

2. The Chairman and other Members of the Commission shall hold office from the date on which they respectively assume office upto the 31st December 2011.

3. The Commission shall review the financial position of the Panchayats at all levels and make recommendations as to-

    a. the principles which should govern-

        (i) the distribution between the State and the Panchyats at all levels of the net proceeds of the taxes, duties, tolls and fees leviable by the State, which may be divided between them under part IX of the Constitution and the allocation between the Panchayats at all levels of their respective shares of such proceeds;

(ii) the determination of the taxes, duties, tolls and fees which may be assigned to, or appropriated by, the Panchayats at all levels;

(iii) the grants-in-aid to the panchayats at all levels from the Consolidated Fund of the State;

b. the measures needed to improve the financial position of the Panchayats

4. The Commission shall also review the financial position of the Municipalities and make recommendations as to-

a. the principles which should govern -

(i) the distribution between the State and the Municipalities of the net proceeds of the taxes, duties, tolls and fees leviable by the State, which may be divided between them under Part IX-A of the Constitution and the allocation between the Municipalities at all levels of their respective shares of such proceeds;

(ii) the determination of the taxes, duties, tolls and fees which may be assigned to, or appropriated by, the Municipalities;

(iii) the grants-in-aid to the Municipalities from the Consolidated Fund of the State;

b. The measures needed to improve the financial position of the Municipalities.

5. In making its recommendations, the Commission shall have regard, among other considerations, to

(i) the financial resources of the State and demands thereon, keeping in view the non-plan deficit and surplus and, in particular, the need for providing adequate resources for funding the plan expenditure for the overall development of the State.

(ii) the expenditure need of the Panchayats at all levels and Municpalites at all levels for the propoer discharge of the functions and responsibilities assigned to them.

(iii) Adjustment of grants available to the Municipalites at all levels and Panchayati Raj Institutions under the recommendations of the Thirteenth Finance Commission in their resources;

(iv) Powers available to Panchayati Raj Institutions and Municipalities at all levels for raising additional resources, including powers to levy taxes.

6. The Commission shall make its report available by 31st December 2011, on each of the matters aforesaid, covering a period of five years commencing on the 1st day of April 2010. The Commission shall indicate the basis on which it has arrived at its findings and make available the estimates of receipts and expenditure of the Panchayats and the Municipalities at all levels.

11th April, 2011
New Delhi

Sd/-
(Shivraj V. Patil)
Governor of Rajasthan

No. F4(1) FD/FC&EAD/SFC/2009

Jaipur, Date: April 13, 2011

(C.K.Mathew)
Additional Chief Secretary (Finance)

# Annexure 21. FORMATS FOR REVISED ESTIMATES

**Final Statement of Anticipated Excesses and Savings**

Name of Department..... Year..... Charged figures should be shown in red ink.

| Serial Number | Complete Head of Accounts Major Head Minor Head | Units of appropriation | Original grant | Existing grant ( Original grant as modified by competent authority) | Revised Estimates (i.e. anticipated expenditure up to the end of the year) | Excesses | | Savings | | Remarks (Reasons for Savings and excesses |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | Amount to be met by re –appropriation within the grant | Amount for which a supplementary grant is necessary | Amount to be utilized for re-appropriation within the grant | Amount to be surrendered | |
| | | | | | | | | | | |

No..... Dated..... January 201...

Signature.....

Designation.....

# Annexure 22. FORMAT FOR CONTROL OF EXPENDITURE

**CONSOLIDATED ACCOUNT OF EXPENDITURE AGAINST GRANTS**

Name of Office..... Major Head..... Sub- Head.....
Month..... Minor Head.....
Charged/Voted.....

| Unit/Sub-unit group etc. | Grants sanctioned | Grants distributed | Proportionate grants from April to date | Actual Expenditure | | | Variations between 4 & 7 | Explanation of variations |
|---|---|---|---|---|---|---|---|---|
| | | | | To end of last month | During this month | Progressive to end of this month | | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| | | | | | | | | |

# Annexure 23. EXTRACTS FROM GF & AR, RAJASTHAN

**GENERAL FINANCIAL AND ACCOUNTS RULES, RAJASTHAN**[47]

FINANCIAL RULES & PROCEDURES

**Rule 11: Control of Expenditure:**

1) A Controlling Officer shall see not only that the total expenditure is kept within the limits of the authorised appropriation but also that the funds allotted to spending units are expended in the public interest and upon objects for which the money was provided. In order to maintain a proper control a Register of expenses by heads of accounts in Form GA 19 shall be kept. He should also arrange to be kept informed not only of what has actually been spent from an appropriation but also what commitments and liabilities have been and will be incurred against it. He must be in a position to assume before Government complete responsibility for departmental expenditure and to explain or to justify any instance of excess or financial irregularity that may be brought to notice as a result of audit scrutiny or otherwise.

2) The Controlling officer should have an idea of the liabilities and the commitments for which the payments have to be made during (a) the current financial year (b) in the following financial years, and with a view to enable him to have this information from the subordinate officers, he should obtain a monthly liability statement in form G.A.27 which should give the position of outstanding liabilities up to the month to which the statement relates.

3) Reconciliation with Accountant General: The Controlling Officer shall arrange regular reconciliation of expenditure/payments with the Accountant General in the manner prescribed by the Accountant General and shall arrange to obtain from the Heads of Offices monthly account of expenditure/payments made by them. Any error detected in reconciliation shall be got corrected by sending requisition for correction in the accounts in the prescribed form.

[47] Amended upto September, 2012

# Annexure 24. List of Budget Controlling Officers

| Serial No. | Name |
|---|---|
| 1. | Chief Engineer, State Water Resources Planning Department, Rajasthan, Jaipur |
| 2. | Commissioner, Disaster Management and Relief Department, Rajasthan, Jaipur |
| 3. | Commissioner, Excise Department, Rajasthan, Udaipur |
| 4. | Commissioner, Industries Department, Rajasthan, Jaipur |
| 5. | Commissioner, Department of colonization, Rajasthan, Bikaner |
| 6. | Commissioner, College Education, Rajasthan, Jaipur |
| 7. | Commissioner, Agriculture Department, Rajasthan, Jaipur |
| 8. | Commissioner, Food, Civil Supplies & Consumer Affairs Department, Rajasthan, Jaipur |
| 9. | Commissioner, Tribal Area Development Department, Rajasthan, Udaipur |
| 10. | Commissioner, Water Shed Development and Soil Conservation Department, Rajasthan, Jaipur |
| 11. | Commissioner, Devasthan Department, Rajasthan, Udaipur |
| 12. | Commissioner, Transport Department, Rajasthan, Jaipur |
| 13. | Commissioner, Tourism Department, Rajasthan, Jaipur |
| 14. | Commissioner, Land Settlement Department, Rajasthan, Jaipur |
| 15. | Commissioner, Women Empowerment Department, Rajasthan, Jaipur |
| 16. | Commissioner, State Insurance and Provident Fund Department, Rajasthan, Jaipur |
| 17. | Commissioner, Commercial Taxes Department, Rajasthan, Jaipur |
| 18. | Commissioner, Labour Department, Rajasthan, Jaipur |
| 19. | Commissioner, Social Justice and Empowerment Department, Rajasthan, Jaipur |
| 20. | Commissioner, Information Technology and Communications Department, Rajasthan, Jaipur |
| 21. | Dy. Secretary, Local Self Government Department , Rajasthan, Jaipur |
| 22. | Deputy Director General, National Cadit Corps Department, Rajasthan, Jaipur |
| 23. | Deputy Secretary (KA), General Administration Department, Secretariat, Jaipur |
| 24. | Deputy Secretary, Planning Department, Rajasthan, Jaipur |
| 25. | Deputy Secretary, Industries (Group 1) Department, Rajasthan, Jaipur |
| 26. | Deputy Secretary, Energy Department, Rajasthan, Jaipur |
| 27. | Deputy Secretary, Arts, Literature, Culture and Archaeology Department, Rajasthan, Jaipur |
| 28. | Deputy Secretary, Personnel (ka 2) Department, Rajasthan, Jaipur |

| Serial No. | Name |
|---|---|
| 29. | Deputy Secretary, Personnel (Ga) Department, Rajasthan, Jaipur |
| 30. | Deputy Secretary, Agriculture Department, Rajasthan, Jaipur |
| 31. | Deputy Secretary, Mines (Group 1) Department, Rajasthan, Jaipur |
| 32. | Deputy Secretary, Home (Group 1) Department, Rajasthan, Jaipur |
| 33. | Deputy Secretary, Home (Group 2) Department, Rajasthan, Jaipur |
| 34. | Deputy Secretary, Medical Education (Group 1) Department, Rajasthan, Jaipur |
| 35. | Deputy Secretary, Tribal Area Development Department, Rajasthan, Jaipur |
| 36. | Deputy Secretary, Technical Education Department, Rajasthan, Jaipur |
| 37. | Deputy Secretary, Animal Husbandry Department, Rajasthan, Jaipur |
| 38. | Deputy Secretary, Administrative Reforms & Coordination Department, Rajasthan, Jaipur |
| 39. | Deputy Secretary, Cabinet Secretariat, Rajasthan, Jaipur |
| 40. | Deputy Secretary, Youth Affairs and Sports Department, Rajasthan, Jaipur |
| 41. | Deputy Secretary, Department of State Enterprises, Rajasthan, Jaipur |
| 42. | Deputy Secretary, Revenue (colonization) Department, Rajasthan, Jaipur |
| 43. | Deputy Secretary, Revenue (Group 2) Department, Rajasthan, Jaipur |
| 44. | Deputy Secretary, Finance (Excise) Department, Rajasthan, Jaipur |
| 45. | Deputy Secretary, Finance (Rules) Department, Secretariat, Jaipur |
| 46. | Deputy Secretary, Finance (Budget) Department, Rajasthan, Jaipur |
| 47. | Deputy Secretary, Finance (Ways & Means) Department, Rajasthan, Jaipur |
| 48. | Deputy Secretary, Planning (Institutional Finance) Department, Rajasthan, Jaipur |
| 49. | Deputy Secretary, Law (Group 2) Department, Rajasthan, Jaipur |
| 50. | Deputy Secretary, Education (Group 3) Department, Rajasthan, Jaipur |
| 51. | Deputy Secretary, Education (Group 5) Department, Rajasthan, Jaipur |
| 52. | Deputy Secretary, Education (Group 6) Department, Rajasthan, Jaipur |
| 53. | Deputy Secretary, Labour and Employment Department, Rajasthan, Jaipur |
| 54. | Deputy Secretary, General Administration (Civil Aviation) Department, Rajasthan, Jaipur |
| 55. | Deputy Secretary Command Area Development Department, Rajasthan, Jaipur |
| 56. | Director, Local Self-Government Department, Rajasthan, Jaipur |
| 57. | Commissioner, Command Area Development, Indira Gandhi Canal Project, Rajasthan, Bikaner |
| 58. | Commissioner, Command Area Development, Chambal Project, Rajasthan, Kota |
| 59. | Commissioner, Jagir, Rajasthan, Jaipur |

| Serial No. | Name |
|---|---|
| 60. | District Collector, Bikaner |
| 61. | Director, Engineering Subordinate Training Institute, Rajasthan, Jaipur |
| 62. | Director, Archives, Rajasthan, Bikaner |
| 63. | Director, Arabic, Persian Research Institute, Rajasthan, Tonk |
| 64. | Director, Minorities Affairs Department, Rajasthan, Jaipur |
| 65. | Deputy Secretary, Ayurveda Department, Rajasthan, Jaipur |
| 66. | Director, Economics & Statistics Department, Rajasthan, Jaipur |
| 67. | Director, Economic Policy and Reforms Council, Rajasthan, Jaipur |
| 68. | Director, Horticulture Department, Rajasthan, Jaipur |
| 69. | Director, Agricultural Census, Rajasthan, Jaipur |
| 70. | Director, Agriculture Marketing Department, Rajasthan, Jaipur |
| 71. | Director, Treasuries and Accounts, Rajasthan, Jaipur |
| 72. | Director of Mines and Geology Department, Rajasthan, Udaipur |
| 73. | Director, Medical and Health Services (ESI Scheme), Rajasthan, Jaipur |
| 74. | Director, Medical and Health Services (Family Welfare), Rajasthan, Jaipur |
| 75. | Director, Medical and Health Services, Rajasthan, Jaipur |
| 76. | Director, Planning (Manpower) Department, Rajasthan, Jaipur |
| 77. | Director, Technical Education, Rajasthan, Jodhpur |
| 78. | Director, Inspection Department, Rajasthan, Jaipur |
| 79. | Director, Animal Husbandry Department, Rajasthan, Jaipur |
| 80. | Director, Archaeology and Museums Department, Rajasthan, Jaipur |
| 81. | Director, Pension and Pensioners' Welfare Department, Rajasthan, Jaipur |
| 82. | Director, Petroleum Department, Rajasthan, Jaipur |
| 83. | Director, Oriental Research Institute of Rajasthan, Jodhpur, Rajasthan |
| 84. | Director, Elementary Education, Rajasthan, Bikaner |
| 85. | Director, Bhasha and Library Department, Rajasthan, Jaipur |
| 86. | Director, Mobile surgical unit, Rajasthan, Jaipur |
| 87. | Director, Fisheries Department, Rajasthan, Jaipur |
| 88. | Director, Secondary Education, Rajasthan, Bikaner |
| 89. | Director, Evaluation Department, Rajasthan, Jaipur |
| 90. | Director, Revenue Research and Training Institute, Rajasthan, Ajmer |
| 91. | Director, Employment Department, Rajasthan, Jaipur |
| 92. | Director, Stationery and Printing Department, Rajasthan, Jaipur |
| 93. | Director, Science and Technology Department, Rajasthan, Jaipur |

| Serial No. | Name |
|---|---|
| 94. | Director, Law and Legal Affairs (State Litigation), Rajasthan, Jaipur |
| 95. | Director, Forensic Science Laboratory, Rajasthan, Jaipur |
| 96. | Director, Sanskrit Education Department, Rajasthan, Jaipur |
| 97. | Director, Integrated Child Development Services Department, Rajasthan, Jaipur |
| 98. | Director, Estate Department, Rajasthan, Jaipur |
| 99. | Director, Literacy and Continuing Education, Rajasthan, Jaipur |
| 100. | Director, Information and Public Relations Department, Rajasthan, Jaipur |
| 101. | Director, Sainik Welfare Department, Rajasthan, Jaipur |
| 102. | Director, Local Bodies Department, Rajasthan, Jaipur |
| 103. | Director, Local Fund Audit Department, Rajasthan, Jaipur |
| 104. | Director, HCM RIPA, Rajasthan, Jaipur |
| 105. | Registrar, Board of Revenue, Rajasthan, Ajmer |
| 106. | Controller, Rajasthan State Motor Garage Department, Rajasthan, Jaipur |
| 107. | Registrar, Cooperative Societies, Rajasthan, Jaipur |
| 108. | Project Director and Ex-officio Deputy Secretary (E.G.S.) Department of Rural Development and Panchayati Raj, Rajasthan, Jaipur |
| 109. | Project Director and Ex-officio Deputy Secretary (SGSY) Department of Rural Development and Panchayati Raj, Rajasthan, Jaipur |
| 110. | Project Director and Ex-officio Deputy Secretary (S.A.P) Rural Development and Panchayati Raj Department, Rajasthan, Jaipur |
| 111. | Project Director and Ex-officio Deputy Secretary (Land - Resources), Department of Rural Development and Panchayati Raj, Rajasthan, Jaipur |
| 112. | Project Director and Ex-officio Deputy Secretary (Finance & Accounts), Department of Rural Development and Panchayati Raj, Rajasthan, Jaipur |
| 113. | Presiding Officer, Rajasthan Non-Governmental Education Tribunal, Rajasthan, Jaipur |
| 114. | Principal Chief Conservator of Forests, Forest Department, Rajasthan, Jaipur |
| 115. | Principal and Controller, J.L.N. Medical College and Associated group of Hospitals, Ajmer |
| 116. | Principal and Controller, R.N.T. Medical College and Associated group of Hospitals, Udaipur |
| 117. | Principal and Controller, Medical College and Associated group of Hospitals, Kota |
| 118. | Principal and Controller, S.M.S. Medical College and Associated group of Hospitals, Jaipur |
| 119. | Principal and Controller, Dr. S.N. Medical College and Associated group of |

| Serial No. | Name |
|---|---|
| | Hospitals, Jodhpur |
| 120. | Principal and Controller, S.P. Medical College and Associated group of Hospitals, Bikaner |
| 121. | Principal, Dental College, Jaipur |
| 122. | Principal, Pandit MMM Government Ayurvedic College, Rajasthan, Udaipur |
| 123. | Director General, Jail, Rajasthan, Jaipur |
| 124. | Director General, Police Department, Rajasthan, Jaipur |
| 125. | Director General, Anti Corruption Bureau, Rajasthan, Jaipur |
| 126. | Inspector General, Registration and Stamps Department, Rajasthan, Ajmer |
| 127. | Director General, Civil Defence and Commandant General, Home Guard, Rajasthan, Jaipur |
| 128. | Chief Engineer, Bisalpur Project, Rajasthan, Jaipur |
| 129. | Chief Engineer and Additional Secretary , Public Works Department, Rajasthan, Jaipur |
| 130. | Chief Engineer, Indira Gandhi Nahar Project, Rajasthan, Jaisalmer |
| 131. | Chief Engineer, Indira Gandhi Canal Project, Rajasthan, Bikaner |
| 132. | Chief Engineer, Public Health and Engineering Department, Rajasthan, Jaipur |
| 133. | Chief Engineer, Water Resources (North) Department, Rajasthan, Hanumangarh |
| 134. | Chief Engineer, Water Resources Department, Rajasthan, Jaipur |
| 135. | Chief Engineer, Ground - Water Department, Rajasthan, Jodhpur |
| 136. | Chief Engineer, Mahi Bajaj Sagar Project, Banswara |
| 137. | Chief Engineer, Command Area Development, Indira Gandhi Nahar Project, Rajasthan, Bikaner |
| 138. | Chief Town Planner,Town Planning Department, Rajasthan, Jaipur |
| 139. | Chief Inspector, Factories and Boilers, Rajasthan, Jaipur |
| 140. | Chief Electoral Officer, Rajasthan, Jaipur |
| 141. | Chief Accounts Officer, Indira Gandhi Canal Project, Rajasthan, Bikaner |
| 142. | Registrar General, Rajasthan High Court, Jodhpur |
| 143. | Registrar, Tax board, Rajasthan, Ajmer |
| 144. | Registrar, Rajasthan Civil Service Appellate Tribunal, Rajasthan, Jaipur |
| 145. | State Project Director, State Project Management Unit, MPOWER, Jodhpur |
| 146. | Senior Electrical Inspector, Rajasthan, Jaipur |
| 147. | Secretary (D.P.I.P), Jaipur |
| 148. | Director, Prosecution Rajasthan, Jaipur |
| 149. | Joint Secretary, Finance (F. R. B. M.) Department, Rajasthan, Jaipur |

| Serial No. | Name |
|---|---|
| 150. | Joint Secretary, Finance (Expenditure 4) Department, Rajasthan, Jaipur |
| 151. | Secretary (Rural Development), Rural Development and Panchayati Raj Department, Rajasthan, Jaipur |
| 152. | Secretary (Panchayati Raj), Rural and Panchayati Raj Department, Rajasthan, Jaipur |
| 153. | Secretary, Planning and Director, P. M. U., Rajasthan, Jaipur |
| 154. | Secretary and Commissioner, Panchayati Raj Department, Rajasthan, Jaipur |
| 155. | Secretary, NRI Department, Rajasthan, Jaipur |
| 156. | Principal Secretary, Arts and Culture Department, Jaipur |
| 157. | Principal Secretary, Urban Development and Housing Department, Rajasthan, Jaipur |
| 158. | Principal Secretary, Justice Department, Rajasthan, Jaipur |
| 159. | Principal Secretary, Environment Department, Rajasthan, Jaipur |
| 160. | Collectors of respective districts, Rajasthan |
| 161. | Respective Controlling Officers, Rajasthan |
| 162. | Secretary, Indira Gandhi Nahar Board, Rajasthan |
| 163. | Secretary, Madhya Pradesh - Rajasthan Inter State (Irrigation and Power) Control Board, Rajasthan, Kota |
| 164. | Secretary, Rajasthan Public Service Commission, Ajmer |
| 165. | Secretary, Rajasthan Legislative Assembly , Jaipur |
| 166. | Secretary, State Election Commission, Jaipur |
| 167. | Secretary, Lokayukt Secretriat , Rajasthan, Jaipur |
| 168. | Member, State Transportation Appeal Tribunal, Rajasthan |
| 169. | Divisional Commissioner Cum Area Development Commissioner, Bisalpur Project, Rajasthan Ajmer |
| 170. | Director (Training) Technical Education department |
| 171. | Commissioner, Rajasthan Foundation, Jaipur |
| 172. | Director General, State Directorate of Revenue Intelligence, Jaipur |
| 173. | Joint Legal remembrance |
| 174. | Presiding Officer, Wakf Tribunal , Jaipur |
| 175. | Deputy Secretary, Industries (Group-2) Department, Rajasthan, Jaipur |
| 176. | Project Director, Rural Development Livelihood Project |
| 177. | Chief Executive Officer, Bio-fuel authority, RD and panchayati raj Department |
| 178. | Director Homeopathic Chikitsa Department, Jaipur |
| 179. | Director, Unani Chikitsa Department, Jaipur |

| Serial No. | Name |
|---|---|
| 180. | Mission Director cum Deputy Secretary, National Rural Health Mission, Jaipur |
| 181. | Deputy Secretary Minorities Affairs Department, Jaipur |
| 182. | Director, Special Abled |
| 183. | Chief Engineer, Quality control Water Resources Department, Rajasthan, Jaipur |
| 184. | Project Director, RUIDP Rajasthan, Jaipur |
| 185. | Deputy Secretary, Medical (Group-2) Department, Rajasthan, Jaipur |
| 186. | Director, Medical Education |
| 187. | Registrar, Tax Settlement Board, Rajasthan |
| 188. | Deputy Secretarry, Revenue (Group 10) Department, Rajasthan, Jaipur |
| 189. | Director, Civil Aviation Department, Jaipur |
| 190. | Director, Ayurved Department, Ajmer, Rajasthan |

# Annexure 25. CIRCULAR REGARDING CLASSIFICATTION OF DEPOSITION OF UNSPENT AMOUNT AND RECOVERY

**राजस्थान सरकार**

**वित्त (बजट अनुभाग) विभाग**

**क्रमांक प.8(22)वित्त–1(1)आ.व्य./2000 पार्ट–II** **जयपुर, दिनांक : 26.04.2005**

**परिपत्र**

महालेखाकार, राजस्थान, जयपुर द्वारा इस विभाग को अवगत कराया गया है कि गत वर्षों की अवशेष राशि को कतिपय विभागों द्वारा सही बजट शीर्ष में जमा न कराया जाकर चालू वर्ष में पुनः व्यय शीर्ष में (माईनस) जमा कराया जा रहा है, जिसके फलस्वरूप कुछ प्रकरणों में व्यय ऋणात्मक भी हो जाते है एवं ऐसे बजट शीर्षों में भी राशि जमा करा दी जाती है जो वर्तमान में प्रचलन में ही नहीं है। महालेखाकार (लेखा एवं हक), राजस्थान, जयपुर के अर्द्धशासकीय पत्र क्रमांक रिपोर्ट (ए.ए.डी.)एस.2/के 1044/2004–05/ए–347 दिनांक 28.1.2005 एवं रिपोर्ट (ए.ए.डी.)एस.2/के 1044/3176 दिनांक 21.3.2005 द्वारा दिये गये सुझावों पर विचार कर उपयोग में न ली गयी अवशेष राशि ( Unspent balance ) को वापिस राजकोष में जमा कराने के लिए निम्नांकित प्रक्रिया निर्धारित की जाती है :–

(क) राजस्व व्यय के बाबत् –

1. वित्तीय वर्ष के दौरान आहरित राशि को यदि उसी वित्तीय वर्ष में वापिस जमा कराई जाती है, तो वह राशि उसी मद में (माईनस) जमा कराई जावेगी जिस मद से आहरित की गई है।

2. वित्तीय वर्ष की समाप्ति के पश्चात् अवशेष राशि को जिस व्यय शीर्ष से राशि आहरित की गई थी उसके तत्संबंधी राजस्व प्राप्ति शीर्ष के अन्तर्गत जमा करना चाहिये, लेकिन ऐसे व्यय शीर्ष जिनके तत्संबंधी राजस्व प्राप्ति शीर्ष नहीं हैं उस स्थिति में राशि मद ''0075–800–(01) अन्य विविध प्राप्तियां'' मद में जमा करायी जावे।

3. वेतन आदि के अधिक भुगतान यदि चालान से जमा कराया जाता है तो उसी मद में जमा कराया जायेगा जिस मद से आहरित किया गया था।

(ख) पूंजीगत व्यय बाबत् –

पूंजीगत व्यय के अन्तर्गत वापस जमा राशि पूर्णतया अवशेष राशि, विनियोजन (Dis-investment) की राशि, हिस्सा पूंजी की वापसी, कार्य के विरूद्ध अधिक भुगतान की राशि आदि का लेखांकन सम्बन्धित पूंजीगत व्यय शीर्ष के व्यय को कम करके किया जाना है, जिससे पूंजीगत व्यय की वास्तविक व सही गणना हो सके। तदनुसार निम्न प्रकार से लेखांकन किया जावेगा :–

1. गत वर्षो की अवशेष राशि व निर्माण कार्य के विरूद्ध अधिक भुगतान को सम्बन्धित शीर्ष के अन्तर्गत (ऋण व्यय) के रूप में जमा करवाये परन्तु विभाग ऐसे चालानों पर विस्तृत कारण यानि राशि की तिथि, उद्देश्य, लेखा शीर्ष आदि को उल्लेखित करेगा, जिससे उसको लेखांकन में परेशानी न हो।

2. विनियोजन (Dis-investment) की राशि व हिस्सा पूंजी की वापिसी की राशि को सम्बन्धित शीर्ष के नीचे 'घटाइये–वापिसी' के विरूद्ध जमा कराया जाये, जिससे उस शीर्ष के अन्तर्गत वापसी की गणना भी हो सके।

समस्त नियंत्रण अधिकारी उक्त निर्देशों की पालना सुनिश्चित करने का कष्ट करें।

हस्ताक्षर

**(डा. गोविन्द शर्मा)**

**शासन सचिव, वित्त (मार्गोपाय)**

**प्रतिलिपि निम्न को सूचनार्थ है :–**

1. **महालेखाकार (लेखा एवं हक को उनके अ.शा.पत्र रिपोर्ट (एएडी)एस.2/के–1044/3176 दिनांक 21.3.2005 के संदर्भ में /लेखा परीक्षा–I, II) राजस्थान, जयपुर।**
2. **अतिरिक्त मुख्य सचिव/ प्रमुख शासन सचिव/शासन सचिव।**
3. **सचिव, राजस्थान विधान सभा, राजस्थान जयपुर।**
4. **सचिव, राजस्थान लोक सेवा आयोग, राजस्थान जयपुर।**
5. **सचिव, लोकायुक्त, राजस्थान, जयपुर।**
6. **पंजीयक, राजस्थान सिविल सेवा अपील प्राधिकरण, जयपुर।**
7. **पंजीयक, राजस्थान उच्च न्यायालय, जयपुर/ जोधपुर।**
8. **उपसचिव, राजकीय उपक्रम ब्यूरो (सार्वजनिक उपक्रम) विभाग, राजस्थान जयपुर।**
9. **समस्त उप शासन सचिव, वित्त विभाग।**
10. **समस्त विभागाध्यक्ष, राजस्थान।**
11. **समस्त कोषाधिकारी, राजस्थान।**

हस्ताक्षर

**निदेशक, वित्त (बजट)**

# Annexure 26. CIRCULAR REGARDING DRAWAL OF DECRETAL AMOUNT

**राजस्थान सरकार**

**वित्त विभाग**

**(आय–व्ययक अनुभाग)**

क्रमांक : प.3(1)वित्त–1(1)आ.व्य./2004 जयपुर, दिनांक : 20 अगस्त, 2004

**परिपत्र**

सामान्य वित्तीय एवं लेखा नियमों के नियम 266 में यह प्रावधान है कि यदि सरकार द्वारा लोअर कोर्ट के निर्णय के विरुद्ध अपील की जाती है तथा उच्च अदालत द्वारा डिक्री की राशि न्यायालय में जमा कराने की शर्त पर स्थगन दिया जाता है, अथवा अपील स्वीकार करने से पूर्व डिक्री की पूरी राशि अथवा अंश राशि जमा कराने की शर्त लगायी जाती है तो ऐसी स्थिति में डिक्री राशि निम्नांकित बजट शीर्ष से आहरित कर न्यायालय में जमा कराई जानी चाहिये :–

8674– सरकार द्वारा की गई प्रतिभूति जमा
101– सरकार द्वारा की गई प्रतिभूति जमा
(01)– न्यायालयों के पास प्रतिभूति जमा राशियां

सामान्यतः संबंधित विभाग अतिरिक्त बजट प्रावधान की अधिकृति अथवा भुगतान स्वीकृति के लिये प्रकरण वित्त (बजट) विभाग को भिजवाते रहे हैं। चूंकि बजट शीर्ष "8674– सरकार द्वारा की गई प्रतिभूति जमा" से आहरित राशि व्यय के रूप में नहीं होकर अग्रिम जमा के रूप में है अतः इस शीर्ष से राशि आहरित कर न्यायालय में जमा कराने हेतु वित्त विभाग से अतिरिक्त बजट आंवटन करवाने की आवश्यकता नहीं है।

अतः जिन मामलों में सामान्य वित्तीय एवं लेखा नियमों के नियम 266 के अन्तर्गत अग्रिम राशि आहरित किया जाना अपेक्षित हो, ऐसे मामलों में वित्त (व्यय) विभाग से सहमति प्राप्त कर तदानुसार सम्बन्धित विभाग द्वारा इस बाबत अग्रिम कार्यवाही करायी जावे। चूंकि अग्रिम राशि के आहरण के लिये बजट आंवटन की आवश्यकता नहीं है अतः ऐसे मामलों को वित्त (बजट) विभाग को नहीं भिजवाया जावे।

बजट शीर्ष 8674 से आहरित राशि की पंजिका प्रत्येक विभाग में संधारित कराई जानी अपेक्षित है। अपील का निर्णय होने पर इस बजट शीर्ष से आहरित राशि का सामान्य वित्तीय एवं लेखा नियम के नियम 266 के अनुसार तुरन्त समायोजन किया जाना भी आवश्यक है। बजट शीर्ष 8674 से आहरित की जाने वाली राशियों एवं इनके समायोजन पर निगरानी रखने हेतु विभाग में पदस्थापित लेखा सेवा के वरिष्ठतम अधिकारी को नोडल अधिकारी नियुक्त किया जा सकता है।

पूर्व में बजट शीर्ष "8674– 101– (01)– न्यायालयों के पास प्रतिभूति जमा राशियां" से आहरित सभी अग्रिम राशियों की भी पूर्ण सूचना संधारित किया जाना एवं सामान्य वित्तीय एवं लेखा नियमों के नियम 266(3) एवं (4) के अनुसार अविलम्ब उनका नियमानुसार समायोजन कराये जाने की कार्यवाही भी सम्बन्धित विभागों द्वारा सुनिश्चित किया जाना आवश्यक है।

उक्त परिपत्र की सख्ती से पालना सुनिश्चित करने का कष्ट करें।

हस्ताक्षर

**(सत्य प्रिय गुप्ता)**

**प्रमुख शासन सचिव (वित्त)**

प्रतिलिपि :–

1. समस्त अतिरिक्त मुख्य सचिव/प्रमुख शासन सचिव/शासन सचिव।
2. समस्त विभागाध्यक्ष।
3. विशेषाधिकारी/ उपसचिव, वित्त विभाग।
4. समस्त वित्तीय सलाहकार/मुख्य लेखाधिकारी/वरिष्ठ लेखाधिकारी।
5. समस्त कोषाधिकारी।
6. समस्त अनुभाग, वित्त विभाग।

हस्ताक्षर

**निदेशक, वित्त (बजट) विभाग**

# Annexure 27. CIRCULAR FOR PROHIBITION OF DEPOSITION OF AMOUNT UNDER BUDGET HEAD 8443

**राजस्थान सरकार**

**वित्त विभाग**

**(आय–व्ययक अनुभाग)**

प.4 (107)वित्त1(1)आय.व्य/2007 जयपुर, दिनांक: 23.12.2011

**परिपत्र**

राजकीय सिविल/वाणिज्यिक विभागों में निर्माण /मरम्मत कार्यो के लिए सामान्य वित्तीय एवं लेखा नियम के अध्याय XIII में प्रावधान है कि यदि गैर सरकारी संस्थाएं यह कार्य सार्वजनिक निर्माण विभाग के माध्यम से कराना चाहती हैं तो इस हेतु प्रक्रिया –लोक निर्माण वित्तीय एवं लेखा नियमों में निर्धारित की गई है तथा सार्वजनिक निर्माण विभाग के बजट शीर्ष "8443 सिविल जमा– 108– लोक निर्माण कार्य जमा" के माध्यम से आवश्यक कार्य करा सकती हैं। इन कार्यों के लिए किसी भी स्थिति में राजकीय सिविल/ वाणिज्यिक विभागों द्वारा बजट में प्रावधित राशि को कोषालय के माध्यम से आहरित कर बजट शीर्ष " 8443– सिविल जमा –108– लोक निर्माण कार्य जमा" में जमा कराना सामान्य वित्तीय एवं लेखा नियमों के नियम –246 तथा लोक निर्माण वित्तीय एवं लेखा नियमों के नियम –11(10) में निषिद्ध किया गया है। इस संबंध में इस विभाग के समसंख्यक परिपत्र दिनांक 16–6–2009 (प्रति संलग्न) के द्वारा निर्देशित किया गया था कि कोई भी राजकीय सिविल /वाणिज्यिक विभाग, निर्माण कार्य/ मरम्मत एवं रखरखाव हेतु उपलब्ध बजट प्रावधान को किसी भी कारण से सार्वजनिक निर्माण विभाग के बजट शीर्ष "8443– सिविल जमा –108– लोक निर्माण कार्य जमा" में जमा नहीं कराएं। इसके साथ ही सभी कोषाधिकारियों को भी निर्देशित किया गया था कि वे किसी भी राजकीय सिविल/ वाणिज्यिक विभाग की राशि को उक्त बजट शीर्ष में जमा नहीं करें।

राज्य सरकार के ध्यान में आया है कि कतिपय विभागों द्वारा उक्त मद–8443 के स्थान पर अब बजट शीर्ष 8782–कैश रेमिटेन्सेज का उपयोग कर इस शीर्ष में राशि जमा करवा कर निर्माण कार्य को सार्वजनिक निर्माण विभाग के माध्यम से कराया जा रहा है, यह प्रक्रिया वित्तीय नियमों के विरूद्ध है।

अतः इस सम्बन्ध में पुनः निर्देशित किया जाता है कि कोई भी राजकीय सिविल/वाणिज्यिक विभाग, निर्माण कार्य एवं मरम्मत का कार्य सार्वजनिक निर्माण विभाग के माध्यम से करावाने के लिए उपलब्ध बजट प्रावधान में से कोई भी राशि लोक लेखा (Public Account) के किसी भी बजट मद में जमा नहीं करायेंगे।

सार्वजनिक निर्माण विभाग के माध्यम से कोई भी सिविल कार्य कराने हेतु उक्त विभाग के सम्बन्धित अधिशासी अभियन्ता को आहरण एवं वितरण के अधिकार प्रदान करवा कर उसी वित्तीय वर्ष में सिविल कार्य करवाया जा सकता है जिस वित्तीय वर्ष के लिए प्रावधान किया गया है।

सभी कोषाधिकारी उक्त निर्देशों की पूर्णतया पालना किया जाना सुनिश्चित करें।

हस्ताक्षर

(अखिल अरोरा)

वित्त सचिव (बजट)

प्रतिलिपि निम्नांकित को आवश्यक कार्रवाई हेतु प्रेषित है:–

1. समस्त अतिरिक्त मुख्य सचिव/प्रमुख शासन सचिव/शासन सचिव /विशिष्ट शासन सचिव
2. समस्त विभागाध्यक्ष
3. समस्त विशेषाधिकारी/उप शासन सचिव, वित्त विभाग
4. निदेशक, कोष एवं लेखा विभाग
5. समस्त कोषाधिकारी
6. रक्षित पत्रावली।

हस्ताक्षर

**(बन्ना लाल)**

**निदेशक (बजट)**

# Annexure 28. MEASURES TO AVOID BUDGETARY IRREGULARITIES

Instances of several types of budgetary irregularities are reported by Audit in its Reports on the annual Appropriation Accounts of the State. The Public Accounts Committee views with concern the recurrence of same types of budgetary irregularities year after year. Government, too, is anxious to see that the number of such irregularities is reduced to minimum. With that end in view, the Finance Department has prepared a Memorandum on the subject dealing with each of the various types of budgetary irregularities which are usually reported in the Audit Reports on the Appropriation Accounts. All Departments of the Secretariat and Budget Controlling and Estimating Officers under their administrative control should study the Memorandum carefully and see that the requirements in connection with budget and all matters ancillary to it e.g. Revised Estimates, Supplementary Demands, Re-appropriation and Surrenders of funds, etc. so far as they are concerned - are duly complied with. They should make every endeavour to ensure that the budgetary irregularities of the types described in the Memorandum below are avoided, as far as possible.

**Memorandum prepared by the Finance department on budgetary irregularities.**

Various types of budgetary irregularities and a fairly large number of instances of each of these types are reported year after year in the Audit Report on the Annual Appropriation Accounts of the State.

The main types of these irregularities are:

i. Unnecessary / excessive/ inadequate supplementary provision
ii. Savings/excess over provision
iii. Un-utilised provision
iv. Persistent savings
v. Injudicious re-appropriations
vi. Surrender of savings on last date and funds remaining unsurrendered

In addition to the above, the following further irregularities are reported in the Audit Reports:

i. Non-receipt of justification for savings/excesses
ii. Non-reconciliation of departmental figures

**Unnecessary/excessive/inadequate supplementary provisions:**

The Government approaches the Legislative Assembly with Supplementary Demands generally twice during the currency of the financial year, first in September/October, ands second time in February-March, in the following categories viz;

(a) Supplementary grant is required to be taken when the amount sanctioned in the original appropriation is found inadequate for the expenditure to be incurred during the year, irrespective of the causes contributing to the increase in expenditure.

(b) Supplementary grant is required to be taken when expenditure has to be incurred on a new service not contemplated in the annual financial statement for the year, or for an item of expenditure involving additional financial commitments of large magnitude.

(c) Supplementary grant obtained for repayment to the Contingency Fund

The Accountant General has been pointing out in his reports that in a large number of cases, the supplementary grants obtained on both the occasions, namely, September - October and February - March, proved unnecessary. Similarly, in a number of cases, the actual utilisation of funds was less than the provisions, resulting in a large scale savings, on the other, in some cases Supplementary grant proved insufficient, leaving an uncovered excess expenditure. The Accountant General has pointed out cases in the above categories of a certain specified amounts.

The proposals regarding Supplementary Demands usually emanate from the Budget Controlling Officers. The Budget Controlling Officers are required to exercise utmost care and caution while making these proposals, particularly the proposals falling in category (a) above, where the supplementary grant is required solely on account of the insufficiency of the original grant. The Budget Controlling Officer is required to work out his requirements of funds, after taking into account the latest possible actuals of the current year, position of outstanding liabilities as worked out from the monthly liability statement received from the Drawing and Disbursing Officers, and the position regarding availability of savings from other allotments at his disposal within the same grant to cover the anticipated excess expenditure. He has also to see and ensure that the expenditure sought to be covered by the Supplementary grant is, in all probability, likely to be actually incurred before the close of the financial year. It is the duty of the Administrative Department who receives the proposals for Supplementary grant from the Budget Controlling Officers to scrutinise them carefully and satisfy itself that the Budget Controlling Officer concerned has duly taken all the relevant factors into account and, that his additional requirements cannot be met from the savings, if any, anticipated under other subordinate heads of the same grant. It is only after ascertaining the above facts that the Administrative Department should recommend the Supplementary Demand to the Finance Department. The third and the final official scrutiny of the Supplementary Demands is conducted in the Finance Department itself, and it is essential that thorough scrutiny is also made with adequate details.

Most of the proposals for Supplementary Demands to cover the anticipated excesses over the sanctioned allotments are received by the Finance Department in January-February. By this time the Revised Estimates, in their final form, are ready, and it is usually in the light of these Revised Estimates, that the demands of the Supplementary grants are scrutinised by the Finance Department. This being the position, it is essential for all concerned to exercise utmost care and adequate

foresight with a view to ensuring that there is as close an approximation as possible between the Revised Estimates and the actuals of the year.

The Supplementary Demands falling in category (b) above ought to be comparatively few in number, since they form an exception to the general rule that no new expenditure, not included in the original budget, should be authorised, even if the immediate outlay can be met from savings within the sanctioned grants. However, occasions do arise, during the course of the year, for the immediate provision of funds for a new service, or a new instrument of service, and supplementary demands are accordingly made. The amount to be included in the Supplementary Demand should normally be equal to the amount of expenditure likely to be incurred actually before the close of the financial year. If, however, this amount can be met wholly or partially from savings, the Supplementary Demand should be for a token amount or for that portion which cannot be met from savings, as the case may be.

As regards the Supplementary Demands proposed for repayment to the Contingency Fund, it is necessary, first, to ascertain as to what amount has actually been withdrawn and spent for the purpose from the Fund. The demands should be for the amount actually withdrawn and spent, and not for the amount of advance sanctioned. The original sanction also has to be modified accordingly, if necessary. If the actual expenditure from the Contingency Fund can be met wholly or partially from the savings, the Supplementary Demand should be for a token amount or for that portion which cannot be met from Savings, as the case may be. In all the cases, where Supplementary Demands are made for covering expenditure out of the advances from the Contingency Fund, the Budget Controlling Officers and Departments should strictly observe the procedure laid down in the Rajasthan Contingency Fund Rules and the provisions of Chapter 5 of the Budget Manual.

**ii. Savings/ excesses over provision i.e. uncovered excesses and non-surrender of savings:**

The Accountant General has been referring to the cases of non-surrender of savings; uncovered excesses and surrender of savings on the last day.

Although due emphasis has to be laid on the accuracy of the budgeting, the best that can be achieved is, in the nature of things, a close approximation to, and not an exact coincidence with the actuals. There are found to be excesses in some cases, and savings on others and the excesses and savings which cannot be anticipated and provided for, or surrendered before the close of the year cannot be said to constitute any serious irregularity. What is objectionable is the non- surrender of a saving or failure to make a suitable provision for meeting an excess that could, with greater care and foresight, have been anticipated. These irregularities can easily be obviated if the Controlling and Disbursing officers take the following measures (i) Keep a close and constant watch over the progress of expenditure against the sanctioned allotments, by properly and regularly maintaining the prescribed registers of

expenditure, (ii) Ensure proper co-ordination among the different sections of the same department controlling the grant under the particular Minor-head or Sub-head.

The Administrative Departments and Budget Controlling Officers should ensure that when unbudgeted expenditure on any item not constituting a New service is to be incurred, which will be specifically met from savings within the grant, the re-appropriation of savings to cover the expenditure in question is made before the expenditure is actually incurred and they are expected to observe this procedure strictly, as it will go a long way in arresting the commission of the irregularity of uncovered excesses.

In accordance with the provisions of the Budget Manual, it is the duty of the Budget Controlling Officers to ensure that all anticipated savings are surrendered to Government immediately when they are foreseen, without waiting till the end of the year, unless they are definitely required to meet excesses under some other units under the same grant. No savings can be held in reserve by them for meeting possible future excesses.

**iii. Injudicious re-appropriation:**

A number of cases are pointed out in the Audit Reports by the Accountant General where re-appropriation was obtained unnecessarily or in excess of requirements. He has also been pointing out cases where expected savings did not materialise, causing excess over allotment. On the other hand, in many cases, there has been either 'nil' or less expenditure against the additional funds provided.

Re-appropriations and surrenders are usually based on the final Revised Estimates. Unless, therefore, Modified Estimates are fairly accurate, the re-appropriations and surrenders sanctioned on their basis are likely to prove either unnecessary or injudicious. Since surrenders can ordinarily be made upto 20th March, and re-appropriations can be sanctioned upto the last day of the financial year, it should normally be possible to take into account the actual expenditure for the first ten months or at least nine months of the financial year, for purposes of deciding as to what amount can be safely appropriated or surrendered. It is also necessary for the Administrative Departments to take due cognizance of the relevant factors while arriving at a final Modified Estimate under a particular sub head e.g. the usual adjustments, if any, which take place during or after the close of the year orders already issued or contemplated of any appropriation or re-appropriation of sanction to expenditure. The greater the accuracy in framing the final Modified Estimates, the less the number of instances of unnecessary or injudicious re-appropriations and surrenders.

**Need for Timely Reconciliation:** One of the main causes for the occurrence of most of the budgetary irregularities discussed in the foregoing paragraphs, is the absence of prompt, proper and timely reconciliation of departmental figures of expenditure with the accounts maintained by the Accountant General. The rules make it incumbent upon each Budget Controlling Officer to see that there is regular and systematic reconciliation between the departmental figures and the accounts. The

importance of reconciliation work can hardly be overemphasised, as without proper reconciliation of departmental and accounts figures, it is not possible to exercise real control over expenditure. Moreover, proper and regular reconciliation is one of the infallible means whereby the Controlling Authorities can watch the flow of expenditure from month to month and accurately estimate the ultimate savings or excesses in the grant placed at their disposal. This, in turn, enables them to apply for additional funds, where required and to surrender unnecessary funds before the close of the year. It is, therefore, imperative for all the Controlling Authorities to see that due importance is given to the reconciliation work in respect of the expenditure pertaining to the grants under their control.

Important budgetary irregularities of the various types discussed above are reported by the Accountant General in his Annual Audit Reports on the Appropriation Accounts of the State. It has been observed that in a number of cases the Administrative Departments try to explain before Public Accounts Committee that the particular instance does not constitute irregularity in the real sense of the term. The Department should be aware that the Accountant General first sends the draft of audit paragraphs to them, and on their acceptance of the facts and comments, includes the same in the Report. The Departments are, therefore, advised to scrutinise the drafts received from the Accountant General very carefully with a view to assessing the correctness or otherwise of the audit comments in respect of the instances of what are proposed to be termed as budgetary irregularities and to communicate to the Audit Department their final and considered views about each of these instances. This would greatly facilitate the Accountant General's work in selecting only the genuine instances of budgetary irregularities for inclusion in the Audit Report.

## TABLE NO. 10 TABLE OF ACRONYMS

| | | | |
|---|---|---|---|
| AG | Accountant General | MSO | Major Scheme Outputs |
| AO | Accounts Officer | MTEF | Medium Term Expenditure Framework |
| BCO | Budget Controlling Officer | NPRE | Non-Plan Revenue Expenditure |
| BCR | Balance from Current Revenue | O&M | Operation and Maintenance |
| BFC | Budget Finalization Committee | OMB | Open Market Borrowings |
| CAG | Comptroller and Auditor General | PI | Performance Indicator |
| CAGR | Compound Annual Growth Rate | POL | Petrol, Oil and Lubricants |
| CAO | Chief Accounts Officer | PRE | Plan Revenue Expenditure |
| CS | Central Sector Scheme | PSE | Public Sector Enterprise |
| CSS | Centrally Sponsored Schemes | PWF&AR | Public Works Financial and Accounts Rules |
| DA | Dearness Allowance | RBI | Reserve Bank of India |
| DDO | Drawing and Disbursing Officer | RD | Revenue Deficit |
| FA | Financial Advisor | RE | Revised Estimates |
| FRBM | Fiscal Responsibility and Budget Management | SC | Scheduled Caste |
| GDP | Gross Domestic Product | SCA | Special Central Assistance |
| GF&AR | General Financial and Accounts Rules | SCSP | Scheduled Caste Sub Plan |
| GIC | General Insurance Corporation | SEB | State Electricity Board |
| GoI | Government of India | SG | State Government |
| GoR | Government of Rajasthan | SONTR | State's Own Non Tax Revenue |
| GSDP | Gross State Domestic Product | SOTR | State's Own Tax Revenue |
| HoD | Head of Department | SRTC | State Roads Transport Corporation |
| HoO | Head of Office | ST | Scheduled Tribe |
| IFMS | Integrated Financial Management System | TA | Travel Allowance |
| ITDP | Integrated Tribal Development Project | TGR | Trend Growth Rate |
| LA | Legislative Assembly | TSP | Tribal Sub Plan |
| LIC | Life Insurance Corporation | VoA | Votes on Account |
| MCR | Miscellaneous Capital Receipts | | |