



FINANCE (BUDGET GENERAL-I) DEPARTMENT
G.O.No.276, dated 3rd September 2024
(Krothi, Aavani-18, Thiruvalluvar Aandu 2055)

Preparation of Budget for the year 2025-2026 – Medium Term Expenditure Framework - Consolidated instructions for the preparation thereof – Issued.

Read the following:-

1. G.O.(Ms).No.404, Finance (BG-I) Department, dated 16.06.1992.
2. G.O.(Ms).No.520, Finance (BG-I) Department, dated 27.06.1994.
3. G.O.(Ms).No.148, Finance (BG-II) Department, dated 31.03.2000.
4. Tamil Nadu Fiscal Responsibility Act (No.16 of 2003) as amended lastly in Act No.14 of 2023.
5. G.O.(Ms).No.248, Finance (CMPC) Department, dated 20.05.2020.
6. G.O.(Ms).No.382, Finance (CMPC) Department, dated 24.10.2020.
7. G.O.(Ms).No.112, Finance (B.Coord) Department, dated 22.04.2022.
8. G.O.(Ms).No.262, Finance (BG-I) Department, dated 16.08.2023.
9. Government Letter No.1487/ Finance (BG-I) Department/2024-1, dated 08.08.2024.

ORDER:-

The Annual Budget is a key fiscal policy document of the Government outlining the policies and programmes of the Government and shows the allocation of funds for various schemes in accordance with the said policies and priorities. The Annual Budget is prepared keeping in line with the provisions of the Tamil Nadu Fiscal Responsibility Act-2003 as amended from time to time which prescribes the annual fiscal targets and also provides for a medium term fiscal policy perspective. The Budget enables the Government to obtain the approval of the Legislature for the budgeted receipts and expenditure upon the Consolidated Fund of the Government under Article 202 of the Constitution of India, based on the fiscal parameters defined in the Tamil Nadu Fiscal Responsibility Act-2003.

2) Optimum utilization of the limited available resources with better delivery of services and programmes to the public is one of the fundamental principles of budgeting. Improved fiscal marksmanship through greater accuracy of budget estimates is an important fiscal norm in enabling greater fiscal discipline. Under the Tamil Nadu Fiscal Responsibility Act-2003, the Government is required to prepare a Medium Term Fiscal Framework to monitor and maintain the fiscal health of the State. For the Budget 2025-2026, a detailed Medium Term Fiscal Framework embedded with macrofiscal projections will be prepared. It envisages a three year

rolling fiscal target, projecting the anticipated receipts and the likely expenditure based on the current policies and programmes. The estimates for the next year, (i.e.) **2025-2026** will become the Budget Estimates for that year and the Estimates for **2026-2027 and 2027-2028** will be referred to as Advance Estimates. Hence, due importance shall be given to fixation of Advance Estimates like the Budget Estimates, since the advance estimates are the base for preparing the fiscal forecast which is critical in determining the fiscal limits for the future.

3) The preparation and successful execution of the Medium Term Fiscal Framework requires active involvement of all the Heads of Departments in the budgeting process. The decentralized budgeting exercise is designed to provide ample opportunity to the Heads of Departments to justify their budgetary requirements and secure the allocation for schemes. Therefore, the Heads of Departments should acquaint with the budgeting process thoroughly, in particular the detailed guidelines prescribed in this order and get involved fully in the preparation of Budget Estimates of their departments.

4) The consolidated schedule for the preparation of Budget for 2025-2026 is furnished in the Appendix (Section-I) to this order. The Section-III of this order specifically highlights the procedure to be followed in the preparation of Revised Estimates (RE) and Budget Estimates (BE).

5) As per the procedure followed in the past years, the proposals for RE 2024-2025, BE 2025-2026 and Advanced Estimates for the years 2026-2027 and 2027-2028 shall be processed and submitted through IFHRMS by uploading necessary supporting documents for reference. **However, hard copies of the proposals in Form I, II and III of Annexure II which generated from the system, along with the supporting documents (i.e. Forms in Annexure I, Annexure III & IV) shall be handed over to the Finance Department. A guidance note on the budgeting process under IFHRMS is given in Section-IV which should be carefully read and adhered to.**

6) All the receipt proposals for the Revised Estimates for 2024-2025 and the Budget Estimates for 2025-2026 should be sent in accordance with the rates of Tax/Non-Tax Revenue approved by the Government along with copies of relevant Government Orders. **The expenditure proposals will be examined only after a thorough review of the receipt proposals. Further, separate proposals should be submitted for the items of receipt and expenditure of Rs.20.00 crore and above with accompanying detailed notes and working sheets. The soft copies of the Rs.20.00 crore proposals shall be uploaded in the IFHRMS also.**

7) *The Government will continue to specially focus on the following aspects during the current budgeting exercise and hence the Heads of Departments are advised to pay due attention and be ready with all relevant documents and data for a detailed discussion on each of the items:-*

- a) The issues/variations in the total number of posts sanctioned, if any, from the system fetched number of posts under IFHRMS as on 31.07.2024 will be discussed and finalized.

- b) **Arrears of Tax Revenue including pending recoveries due to arbitration in Tax Appellate Tribunals/ Courts, etc.,.**
- c) Non-Tax Revenues under the Major Heads '0046' to '1475', especially where the annual receipts realized/ estimated as Rs.20.00 crore or more, as stipulated in the Form III of Annexure IV to this order.
- d) Grants-in-Aid from the Centre under the Major Head '1601' and ***in particular the Central grants pending for the expenditure already incurred by the State Government, expenditure awaiting Central assistance for which provision is made in the State budget, cut in the Central funds during the current financial year compared to the projections made in the budget both under the receipts and expenditure sides***, as stipulated in the form II of Annexure IV to this order.
- e) **Compliance of Government of India's guidelines on Single Nodal Agency (SNA) procedure for implementation of the Centrally Sponsored Schemes will be thoroughly reviewed, especially the following aspects:**
- ❖ Separate heads of accounts for transfer of Central and State share of funds.
 - ❖ Separate head of account for State additional share, in addition to the prescribed ratio of the State share, wherever required.
 - ❖ Provision for Salary related expenditure under the State's Expenditure' group head of account.
 - ❖ Provision of Salary and Operation & Maintenance expenditure under the existing CSS heads of accounts under the new Object heads.
 - ❖ Depositing proportionate State share to the Government account out of the interest earned in the SNA bank accounts. (Detailed instructions are given in Section-II).
- f) Recovery of Loans & Advances/ Ways & Means Advances sanctioned to various Boards/ Corporations/ Public Sector Undertakings / Cooperative Institutions, together with interest dues.
- g) Guarantee Fees outstanding and recoverable from various Boards/ Corporations/ Public Sector Undertakings / Co-operative Institutions.
- h) The requirement of pay and allowances in the RE 2024-2025 and BE 2025-2026 will be based on the IFHRMS projected figures in Annexure II & III of the Number Statement and the **Appendix I (F) is to be prepared manually and submitted along with the Number Statement proposals**. Hence, the system generated Number Statement should be thoroughly verified.
- i) Seeking mid-year/ adhoc additional funds requests on various existing items shall be avoided. The rise in the additional fund requests shows lack of due diligence at the time of budgeting and non-utilization of funds properly during the previous years. This growing trend is not desirable as

it hinders achieving the fiscal goals. Hence, the Government has decided to curb this practice and restrict the additional fund sanctions only to new schemes, where there is an urgent/ critical need.

- j) The requirements for the existing schemes should be analyzed and requisite funds sought in Budget Estimates 2025-2026 with proper justification. Additional funds in Revised Estimates 2024-2025 will be based on ASL already issued.
- k) **Any backlog/ spillover in expenditure should be specifically proposed in the estimates through special noting and brought to attention during the DCB meetings.** However, once the budget is fixed after discussion, the expenditure must be controlled within the appropriation provided by the Legislative Assembly and this should not be cited as the reason for additional funds requests.
- l) Simultaneously, strict financial discipline must be enforced in spending and all possible ways should be explored for reduction of expenditure in the Revised Estimates 2024-2025 and Budget Estimates 2025-2026.
- m) All the above instructions from (a) to (l) should be followed for the Advanced Estimates for 2026-2027 and 2027-2028 also.

8) The important aspects of Budgeting are discussed in the Appendix and listed below for ready reference.

Section	Topics
I	Consolidated Schedule for preparation of Budget 2025-2026
II	Single Nodal Agency under the Centrally Sponsored Schemes
III	Instructions for preparing the Revised Estimates, Budget Estimates and Advanced Estimates, including TANII schemes.
IV	Functions with IFHRMS
V	Top Down Budgeting
VI	Decentralised Budget Meetings
VII	Statement of Welfare Expenditure
VIII	Gender Budget
IX	Provision for Book Adjustment under Externally Aided Projects
X	Miscellaneous
XI	Checklist

9) The instructions for preparation and submission of Number Statement in the IFHRMS vide in the Government Letter 9th read above should be scrupulously followed and the Heads of Departments should adhere to the timelines and accordingly submit the completed Number Statements by 05.09.2024.

10) The Heads of Departments are requested to propose the **Revised Estimates for the year 2024-2025 and the Budget Estimates for the year 2025-2026 along with the Advance Estimates for the years 2026-2027 and 2027-2028 in the IFHRMS portal on or before 23.09.2024 without fail, as described in para 5 above.** The compliance of these timelines is absolutely essential as the Decentralized Budget Meetings will be convened on the scheduled dates.

11) All the administrative departments in the Secretariat and all the Heads of Departments are therefore requested to bestow their personal attention in this matter, get the officials concerned in the process fully acquainted with these guidelines and ensure that the proposed estimates relating to their department are prepared in accordance with the instructions therein and sent to the Finance Department within the timeframe as indicated in paragraph 10 above.

(BY ORDER OF THE GOVERNOR)

**T. UDHAYACHANDRAN
PRINCIPAL SECRETARY TO GOVERNMENT**

To

All Additional Chief Secretaries / Principal Secretaries and Secretaries to Government, Secretariat, Chennai-9.

All Departments in Secretariat, Chennai-9.

All Heads of Department.

The Principal Secretary, Legislative Assembly Secretariat, Chennai-9.

The Secretary to Governor, Raj Bhavan, Chennai-22.

The Secretary, Tamil Nadu Public Service Commission, Chennai-3.

The Registrar, High Court, Chennai-104.

All State Public Sector Undertakings/ Boards.

The Principal Accountant General (A&E), Chennai-18.

The Principal Accountant General (Audit-I / II), Chennai-18.

Copy to:

All Officers / Programme-cum-Budget units / Core Budget Sections in Finance Department, Chennai-9.

Stock File / Spare Copy.

//FORWARDED : BY ORDER //

Shelby
03/09/24
SECTION OFFICER

APPENDIX**SECTION – I*****THE BUDGET SCHEDULE***

	ACTIVITY	PERIOD
1.	Submission of Number Statement related proposals.	On or before 05 th September, 2024
2.	Submission of Budget proposals in complete shape, as per the checklist, in one consolidated form by each HOD including online Budget proposals through IFHRMS	On or before 23 rd September, 2024
3.	Meeting of DS (B) with the Chief Accounts Officers of the departments for explaining the procedures and the budget data entry software	11 th September 2024 at 12.30 P.M.
4.	Decentralized Budget Meetings	From 1 st week of October 2024
5.	Submission of finalized estimates by the Estimating Officers based on the decisions taken in the decentralized budget meetings.	Within five days from the decentralized budget meeting.
6.	Communication of Revised Estimates by Finance Department (including data transmission through IFHRMS)	December 2024

SECTION – II
Single Nodal Agency (SNA) procedure
for the Centrally Sponsored Schemes (CSS)

Government of India had introduced the Single Nodal Agency (SNA) concept for all the Centrally Sponsored Schemes (CSS) during 2021-2022 and had issued guidelines in this regard.

2) Accordingly, the departments concerned in the State Government should designate the Single Nodal Agency and open a Single Nodal Account (Savings Bank account) in a scheduled Commercial Bank for all the State Linked Schemes under the various Centrally Sponsored Schemes.

3) The State Government should transfer the Central and State's share of funds to the SNA's bank account within a period of 30 days from the date of credit of the Central grant to the State Government.

4) Therefore, it is essential that **adequate budget provisions should be made under the connected heads of account for Central and State share separately for each CSS.**

5) Based on Government of India's guidelines, detailed instructions have been issued for complying with the Single Nodal Agency (SNA) procedure in the implementation of the Centrally Sponsored Schemes, vide Government Letter No.527/FS/T/ GBC/ BGM/2021, dated 29.04.2022 and Government D.O. Letter No. 527/ FS/T/GBC/BGM/2021-2, dated 30.05.2022 and further letters issued from time to time.

6) The specific budgetary and accounting procedure to be followed are:

I. Separate heads of accounts for Central and State share

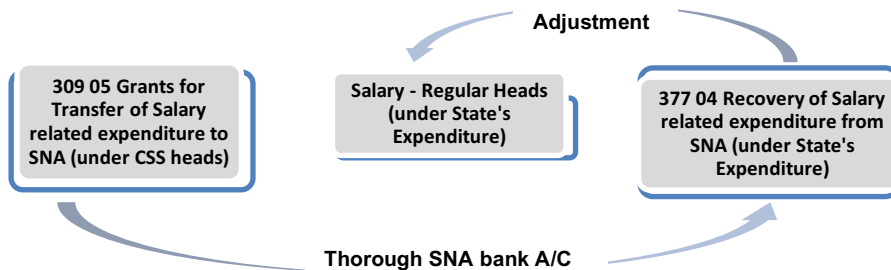
- a. The existing heads of accounts under which budget has been provided should be reviewed.
- b. It must be ensured that separate heads of accounts are available for the Central and State share of funds and adequate budget has been provided under each head of account.

II. Provisioning for Salary related heads of accounts

- The provision for the Salary Object heads under the CSS heads of accounts should be 'Nil'.
- Instead the provisions for the Salary Object heads should be made under the regular head of account below the State's Expenditure group head or if there is no existing head of account, open a new head of account below the State's Expenditure group head and make the provisions there under, to claim salary for the employees engaged in the CSS posts.
- Simultaneously, propose an equal amount under the sub-detailed head "**309 05 Grants for Transfer of Salary related expenditure to SNA**" under the CSS group heads for Central and State share in a proportionate manner for transfer of the gross salary expenditure to the SNA bank account.

- In addition, propose the same amount under the detailed head “**377 04 Recovery of Salary related expenditure from SNA**” under the regular head of account towards remittance of the reimbursement of the gross salary expenditure from the SNA bank account back to the Government.

Fund provision cycle for Salaries under CSS



III. Provisioning for Operation & Maintenance (O&M) related heads of accounts

- The provision for the O&M Object heads under the CSS heads of accounts should be 'Nil'.
- Instead, the provisions for the O&M Object heads should be made under the sub-detailed head “**309 06 Grants for Transfer of Operation and Maintenance related expenditure to SNA**”, under the heads of accounts for Central and State share in a proportionate manner for transfer of the O&M expenditure to the SNA bank account.
- As per the guidelines of Government of India, the expenditure on the O&M object heads is not reimbursable and should be spent from the SNA bank account only.
- Therefore, there should not be any expenditure directly from the Treasury mode under the O&M object heads and the funds provided under the new sub-detailed head should be transferred to the SNA bank account and the O&M expenditure should be met from the SNA bank account only.

IV. Creation of separate head of account for State additional share of expenditure

- As per the Government of India's (GoI) guidelines, if the State Government wants to contribute an amount in excess of its proportionate State share of funds under a CSS as 'top-up', a separate head of account should be opened wherever necessary to make provision for the State's additional share, in excess of the prescribed State share under the CSS.
- Therefore, all the existing CSS should be thoroughly reviewed for additional share provided by the State Government in excess of the prescribed State share and it should be ensured that the additional expenditure provision is made under a separate head of account, under the CSS / State's Expenditure group head. If additional provisions are to be made for any of the existing schemes or a new scheme, a new head of account should be opened for the top-up share.

SECTION – III

INSTRUCTIONS FOR PREPARING THE REVISED ESTIMATES 2024-2025, BUDGET ESTIMATES 2025-2026 AND ADVANCE ESTIMATES 2026-2027 AND 2027-2028, INCLUDING TANII

The budgeting exercise broadly consists of the following steps:-

PART - I ESTIMATES (based on current Policies and Priorities for ongoing schemes):

The Estimating Officers have to furnish Part I Estimates of Receipts and Expenditure to PCB unit concerned in the Finance Department directly. The estimates of most of the departments are examined and finalized through decentralized budget meetings. The estimates of departments which operate very few sub-heads are examined 'on-file' by the Finance Department based on the proposals sent by the Estimating Officer concerned. In respect of such departments not covered under decentralized budget meetings, the Estimating Officers concerned have to furnish estimates in Forms I, II, III of Annexure II along with sufficient supporting data.

THE ESTIMATES OF REVENUE RECEIPTS

The **Revenue Receipts** are estimated at the first instance based on existing rates of taxes, user charges, rates and fees. Estimates for revenue receipts are called for from all the Estimating Officers and will be discussed in the decentralized budget meetings. These estimates enable the Finance Department to assess the total revenue receipts for the respective financial years.

The Revenue Receipts must be estimated meticulously keeping in mind the present scenario and past trends, assumed changes in the targeted group/ volume and value of trade and business, plugging leakages, status of arrears collections and expected recovery, buoyancy / growth anticipated, etc.

Apart from 'Share of Central Taxes', for which the estimates will be fixed at Government level, the concerned Estimating Officers have to furnish the Detailed Estimates for State's Own Tax Revenue and Non-Tax Revenue and the Grants-in-Aid from the Union Government.

➤ **State's Own Tax Revenue and State's Own Non Tax Revenue**

- The Estimating Officers have to furnish the estimates for each receipt head of account relating to their department upto Detailed / Sub-Detailed levels, in the 16 digit code.
- The estimates shall be based on existing structure of taxes and fees, user charges, etc. **For each of the item, the basis for the proposed estimates, the assumptions made thereon, the structure of the taxes and fees, etc., shall be clearly indicated in the remarks column.** The details of statements regarding the demand, collection and balance shall be furnished wherever the estimates assume collection of arrears.

- **Items of Rs.20.00 crore and above receipt estimation shall be proposed separately** and accompanied by detailed notes and working sheets. Each of these proposals will be discussed in detail in the Decentralized Budget Meetings.
 - **If any change is made in the rate of tax or introduction of any new cess, surcharge, user charges, fees, fine, etc., during the current financial year, it must be specifically mentioned along with supporting Government Orders.**
 - **The major Non-Tax Receipts will be taken up for a complete analysis during the ensuing Decentralized budget meetings** so as to regulate and improve the revenue collections due to the Government, based on the information furnished in the Form III of Annexure IV.
 - The Estimating Officers in respect of Public Works Department/ Highways Department have to furnish details of receipts to be collected from the Contractors under concerned Receipts head of account by way of Penal charges (like additional cost to be borne by the Contractor on account of failure in completion of work; for not having executed Tender conditions due to various reasons; etc.).
- **Grants from Union Government for Centrally Sponsored / Central Sector Schemes**
- The Estimating Officers should ensure the inclusion of likely receipts from Union Government towards Central Sector/ Centrally Sponsored Schemes for which expenditure estimates are proposed for implementation.
 - To properly estimate the Union Government funding for the Central Sector / Centrally Sponsored Schemes, the latest sharing pattern of the schemes shall be adopted and specifically mentioned in the proposal.
 - The receipt proposal on any Centrally assisted schemes shall be consistent with the expenditure proposed and vice versa.
 - Assistance likely to be received from the Union Government during the course of the financial year shall be proposed with supporting documents.
 - If there is any uncertainty in receipt of the same, a token provision shall be proposed.
 - There is already a separate format for providing particulars on Grants-in-Aid from the Union Government which covers pending grant from the Centre for the expenditure already incurred by the Government in anticipation, funds provided in the budget waiting for central assistance to incur the expenditure, reduction in central allocation than provided in the budget, etc.
 - All relevant details shall be furnished in Form - II under Annexure IV (in duplicate) without fail and copy of the same shall be handed over to Finance (BGM/GBC) Department. **This will be specifically looked into during the DCB meetings.**

ESTIMATES OF REVENUE EXPENDITURE

The **Expenditure** on existing schemes is estimated by calling for estimates from the Estimating Officers of Heads of Departments for their department. These expenditures are called Part I expenditure. Estimates for expenditure under Part I include expenditure which are expected to be incurred during the current financial year and in the ensuing financial year in accordance with the existing sanctions.

The Estimating Officers are already aware that the examination of the Budget Estimates for Revenue Expenditure made through decentralized budget meeting is done on the basis of object-wise requirements only and not at sub-head level. Objects of revenue expenditure had been standardized in G.O.Ms.No.148, Finance (BG-II) Department, dated 31.03.2000 and further strengthened in the G.O.Ms.No.85, Finance (BG-II) Department, dated 04.03.2019.

The revenue estimates for use during the meetings are called for in all standardized printed Forms I, II and III of Annexure II and Forms I and II of Annexure III. **The Forms I, II & III of Annexure II should be generated from the IFHRMS by the respective budget group, except the Forms I and II of Annexure III which will have to be prepared in the conventional mode and handed over to the Finance Department.** In addition to the estimates for the Revised Estimates for 2024-2025 and the Budget Estimates for 2025-2026, the **Estimating Officers have to furnish Advance Estimates for two more years, i.e. for 2026-2027 and 2027-2028, for the preparation of the Medium Term Fiscal Plan.**

For each item of substantial variation from the Budget Estimates 2024-2025 in the Form-I, the Estimating Officers have to furnish detailed explanatory notes on how the Revised Estimates suggested have been arrived at. This is necessary for useful discussion and taking quick decisions during the Decentralized Budget Meetings. The soft copies of the write-ups should be uploaded in the IFHRMS.

The Estimating Officers have to take utmost care and ensure that **TANII [Part II] provisions of previous years (Non-recurring) and provision made in the current year BE 2024-2025 for payment of any arrears and one-time sanctions pertaining to the previous years are not included in the Budget proposal for the year 2025-2026.**

THE REVISED ESTIMATES (for Receipts and Expenditure):

While proposing the Revised Estimates for the current financial year, the Estimating Officers have to take note of the following instructions accordingly:

- Seeking increase in the Revised Estimates for any item of expenditure shall be avoided. If any additional funding is required under unavoidable circumstances, suitable savings heads shall be identified for re-appropriating the budget provision. The cases where additional expenditure has been sanctioned by the Government pending inclusion in the Revised Estimates/ Final Modified Appropriation shall alone be included in the Revised Estimates. In all such cases, the proposals have to be accompanied with copies of relevant Government Orders.

- Revised Estimates should be as close as possible to the actual requirement for the year as the **Final Modified Appropriation will be based on the Revised Estimates. Because, after the RE 2024-2025 is finalized, cases of specific sanctions of the Government authorizing the expenditure through pending provision of funds in FMA will alone be permitted to be added in the FMA proposal.**
- **The Estimating Officers are cautioned that requests for additional funds over and above the Revised Estimates at the time of the Final Modified Appropriation will not be entertained and any excess or surrenders thereafter will make the Estimating Officers answerable to the Public Accounts Committee.**
- Hence, the Estimating Officers should take special precaution to ensure that the Revised Estimates are accurate and that they do not propose changes later at the FMA stage.
- The Revenue Receipts shall also be re-assessed based on the trends in inflows in the previous financial years and any other extraneous factors. Pending arrears of tax, non-tax and grants in aid from Union Government and the litigations in the tax collection efforts shall also be mentioned specifically in the Receipts proposals.

THE BUDGET ESTIMATES (for Receipts and Expenditure)

The Estimating Officers need to ensure that the proposed Budget Estimates based on the current rates in existing norms. It shall also be taken into account the normal anticipated increases within the existing definitions of the schemes, if any, due to price escalations, increase in tax rates/ duties levied by competent authorities, etc. Further, any other increase authorized through a Government Order shall also be considered.

It has been noticed for a while that proposals soliciting additional fund over and above the Budget Estimates are received immediately after the presentation of the Budget and continue to increase during the whole year. Such requests for ASLs are received even for the ongoing major schemes which could have been very well anticipated and included in the Budget. The sanction of additional fund over and above the Budget Estimates defeats the very purpose of Medium Term Fiscal Framework norms. Therefore, the Estimating Officers should thoroughly scrutinize their budget proposal taking into account all the immediate and committed expenditure.

OBJECT-WISE FIXATION NORMS FOR REVENUE EXPENDITURE

The following norms should be followed by the Estimating Officers while preparing the estimates under various objects / items of revenue expenditure.

SALARY RELATED OBJECTS OF REVENUE EXPENDITURE
a) For the RE 2024-2025 and the BE 2025-2026, the Number Statement is facilitated in the IFHRMS to the DDOs and HoDs.

- b) The system generated Number Statement figures for Pay/ HRA/ CCA/ MA should be fully verified and sent to the Finance Department by 05.09.2024. The Number Statement is based on the employees in-position on 31.07.2024. The additional fund requirement or reductions to the Number Statement figures should be worked out by the DDOs/ Departments in **Appendix 1F** to the Government letter 9th read above.
- C) In addition to the above, the following further points shall also be taken into consideration for the object heads Pay / HRA/ CCA/ MA.

<p>01 Pay</p>	<p><u>R.E. 2024-2025:</u></p> <p>As per the pay structure “Pay in the Level” means pay drawn in the appropriate Cell of the Level as specified in the Pay Matrix;</p> <ul style="list-style-type: none"> ▪ The actuals for April (including March month pay paid in April), May and June of the current year should be worked out. ▪ There should not be major variation between the pay proposed and the sum of {(3months actual of Pay/4) x 12} <p>Vacant posts in the Number Statement should be excluded while estimating pay. Ban on creation of new posts is being continued. If there is any proposal to fill-up the existing vacancies or some essential new posts created have to be filled up in the remaining months of this year, minimum pay of the corresponding level in the pay matrix may be added for the subsequent months. In this regard, the working sheet should be furnished.</p> <p><u>B.E. 2025-2026, A.E. 2026-2027 and A.E. 2027-2028:</u></p> <ul style="list-style-type: none"> ▪ The Budget Estimates for the year 2025-2026 shall be based on the Number Statement. ▪ The existing sanctioned posts which are filled-up and likely to be filled up during the period shall be taken into account as given below. $\left\{ \begin{array}{c} \text{Pay for all} \\ \text{filled up} \\ \text{posts} \\ \text{derived from} \\ \text{Number Statement} \end{array} \right\} + \left\{ \begin{array}{c} \text{Minimum pay} \\ \text{for the posts} \\ \text{likely to be} \\ \text{filled} \\ \text{(expcted months)} \end{array} \right\}$ <ul style="list-style-type: none"> ▪ While proposing the estimates for Budget Estimates 2025-2026, based on the IFHRMS generated Number Statement, the actual expenditure for the first four months and trend in the expenditure for the past three years or other factors if any, shall be compared and fixed accordingly.
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02 Medical Allowance	This should be based on the number of persons drawing medical allowance as furnished in Annexure – III (e) of the Number Statement.
03 Medical Charges	This should be based on the trend of expenditure during the last three years.
04 Other Allowances	<ul style="list-style-type: none"> ▪ This object head covers washing allowance, cash allowance, etc. ▪ This estimate may be prepared based on Annexure - III (d) of the Number Statement. ▪ Bonus which forms part of the Other Allowances should be based on the number of persons eligible Adhoc Bonus and Special Adhoc Bonus as specified in Annexure – III (f) of the Number Statement. ▪ The Estimates for the above should tally with the figures furnished in the Number Statement.
06 H.R.A & 08 C.C.A.	This should be taken based on Annexure III (a), (b) and (c) of the Number Statement. The headquarters of staff should be taken into account for this estimate.
07 Travel Concession	This should be based on number of persons who are likely to avail Leave Travel Concession.
302 Wages	<p>It is mandatory for Administrative Departments seeking provisions under wages to produce details of the persons getting wages along with the relevant order wherein the hiring of such workers was authorized.</p> <p><u>As per the norms in force, basic level employees except Office Assistant, have to be appointed through outsourcing agency only. Hence, extant procedure is re-iterated and provision should be made under “333 Payments for Professional and Special Services – 04 Contract Payment”.</u></p>
303 Dearness Allowance	<p>R.E. 2024-2025: (Pay in the Level) x 53%</p> <p>B.E. 2025-2026: (Pay in the Level) x 59%</p>
349 Festival Advances	This should be based on the numbers of persons availing Festival Advance
379 Salary Grants	This should be estimated as per the above on salary related items.
<p>Advance Estimates of Salary related object heads for 2026-2027 and 2027-2028 <u>will be auto-populated in the IFHRMS based on the BE 2025-2026 proposed amount which can be corrected for the reasons stated above.</u> The rate of growth is 4% for all the above items, except DA which is projected to grow at 6%.</p>	

OBJECTS RELATING TO OTHER ADMINISTRATIVE EXPENDITURE	
304 Travel Expenses and Daily Allowances	Estimates should be made separately for Tour T.A. and Fixed T.A. They should be based on the norms prescribed. Departments have to submit a working sheet explaining the proposed provisions.
305 Office Expenses 01 Telephone Charges	This shall be made against the sub-detailed head. Telephone charges shall be estimated as per norms. A detailed working sheet for the proposed provisions should be furnished along with the proposal, separately.
30502 Other Contingencies	This should be based on the actual requirements and sanctions. If any excess provision is proposed for Budget Estimates for the year 2025-2026, it should be justified in detail.
305 05 Furniture	This should be based on the actual requirements and sanctions.
30507 Other Office Equipment-Purchase	This sub-detailed head shall be used for purchase of office equipment other than furniture.
306 Rent, Rates and Taxes	This shall be made against the sub-detailed heads. Rent shall be estimated as per P.W.D norms. Estimation for this item shall be projected as per the actual requirement. Working sheet for office wise requirement shall also be furnished along with rent details.
317 Minor Works	Details of works proposed to be undertaken shall be furnished along with the supporting documents.
319 Machinery and Equipments 01 Purchase	This should be based on the delegation of powers / sanction order.
320 Tools and Plant	Items to be purchased under Tools and Plant shall be clearly indicated.
321 Motor Vehicles	Provision for purchase of vehicle will be allowed only on the basis of sanction order. <ul style="list-style-type: none"> ■ It shall be the responsibility of Heads of Department to furnish the details pertaining to their existing vehicle fleet.

	<ul style="list-style-type: none"> ■ Estimates on Maintenance shall be made as per the norms prescribed for road worthy vehicles. ■ Details should be furnished in Form-I (i) of Annexure III. Incomplete details will lead to disallow of request for provisions. ■ Details for Maintenance of Motor Vehicles shall be furnished in Form I (iii) of Annexure III.
324 Materials and Supplies	Items to be purchased under Materials and Supplies shall be clearly indicated.
334 Other Charges	The residuary sub-detailed head "01. Other Items" under the detailed head "334. Other Charges" shall be sparingly used, only where the cost of expenditure does not exceed Rs.25,000/- and the appropriate detailed head is not identifiable correctly. Cost exceeding Rs.25,000/- should be shown under the appropriate specific detailed / sub-detailed head.
345 Petroleum, Oil and Lubricant	Form I (ii) of Annexure – III is basis for fixation of estimates. Estimates should be based on the norms prescribed for each class of road worthy vehicles operated during this financial year and should be commensurate with present rates. The details of vehicle fleet will alone form the basis for estimation under this head.
347 Stores and Equipments	Estimates along with list of items purchased / to be purchased shall be furnished separately under the sub-detailed heads 347-01 Stores, 347-02 Equipments and 347-03 X-rays.
367 Feeding / Dietary charges	The Estimating Officers have to furnish the details of expenditure under the sub-detailed head 367-09 Others separately. Supporting Government Orders for revision of rate or enhancement of quantity shall be furnished, if enhanced provision is proposed.
376 Computer and Accessories	The estimates shall be fixed based on the following: <ul style="list-style-type: none"> ▪ Provision for purchase of computers under 376 01 will be made only on the basis of sanction order. ▪ No funds shall be provided for maintenance under 376.02 in case of Computers for which warranty period has not expired. The computers for which the warranty period has expired shall only be covered under this head by way of provision towards AMC / Renewal of AMC. The details shall be furnished along with relevant AMC copies. Particulars shall be furnished in Form–II of Annexure III.

	<ul style="list-style-type: none"> ▪ It is expected that all the peripherals of Computers except cartridge and printer should be covered under the AMC. If any of the items is not covered by AMC, those alone shall be included under 376-02. Any expenditure required towards printer cartridge shall be covered under 376-03 along with stationery required for Computers.
38103 Purchase	The purchase of hardware related to networking and connectivity shall be separately shown under this sub-detailed head, wherever required.
<p>The detailed heads 324 Materials and Supplies, 347 Stores and Equipments, 368 Cost of Books/ Note Books/ Slates, etc., 369 Procurement of Agricultural Inputs and 374 Purchase and Upkeep Animals are meant for procurement of consumables only and should not be used for purchase of assets (i.e. finished product put to direct use). The Treasuries and Accounts department shall audit the bills presented under these detailed heads for strict adherence.</p>	
<p>Advance Estimates of the above non-salary related object heads for 2026-2027 and 2027-2028 <u>will be auto-populated in the IFHRMS based on the BE 2025-2026 proposed amount which can be corrected for the reasons stated above.</u> A 2% growth rate is assumed uniformly except for the sub-detailed head with the nomenclature of "Purchase" across the detailed heads. The Advance Estimates for the sub-detailed head 'Purchase' will be 'Nil'.</p>	

THE ESTIMATES FOR RUPEES TWENTY CRORE AND ABOVE:

Proposals for items of expenditure for Rs.20.00 crore and above will have to be accompanied by detailed notes with working sheets containing the following information very clearly:

- The existing guidelines / norms of the scheme
- The assumptions made in forecasting the estimates
- The anticipated changes in the parameters such as number of beneficiaries, revisions in the eligibility criteria, revised guidelines of Union Government, etc.
- Calculation methodology for the proposed scheme for fixation of RE 2024-2025 and BE 2025-2026.

THE ESTIMATES OF CAPITAL EXPENDITURE – Part I Estimates

The Capital Expenditure of the Government is generally on Major Works inter-alia linked to Lands and the Investments in State owned entities.

Though Object-wise Form I of Annexure-II statement is required for the Capital Expenditure items also, the scrutiny will be on sub-head level only and more specifically scheme-wise under the respective sub-heads. Hence, the Estimating Officers have to furnish the sub head-wise/ work-wise estimates for heads of account under the capital account along with details of works.

Estimates on works shall be supported by work-wise/ scheme-wise details of administrative sanction/ revised administrative sanction, expenditure incurred so far, balance of provisions available and estimated level of completion of work in each of the years. Therefore, this detail should be furnished in the **Form- V of Annexure II**.

Further, since the Advance Estimates are required to reflect the expenditure under the existing set of policies and schemes only, the Estimating Officers have to furnish the projections in the estimates **only for on-going works and those works for which administrative sanction has been given by the Government**.

In case of any delay in the Land Acquisition Programme which will affect the commencement of the works also, the implications/ impact of such delay on financial requirements for the year shall be clearly spelt out under the relevant schemes/ sub-heads. In addition, the penal interest on Land Acquisitions Programmes shall also worked out based on the court orders to be implemented and proposed under the detailed head "464 Lands" as below.

Sub detailed head	Remarks
464 25 Interest	If interest is paid by the departments based on existing rules, without the intervention of Courts
464 75 Interest - Charged	If interest is paid on the basis of Court orders

ESTIMATES OF LOANS AND ADVANCES

Estimation of loans and advances sanctioned from the Government to the Statutory Boards, Public Sector Undertakings, Corporations, Cooperative Institutions, Individuals etc., is an important part of Budget preparation. **It is mandatory on the part of Estimating Officers to provide full details of loans sanctioned, repayments and outstanding etc.**

2. In the G.O.Ms.No.68 to 72, Finance (L&A Cell) Department, Dated 25.02.2019, existing loans had been re-structured into fresh term loans with a new repayment period and at a lower rate of interest.

3. It is clarified that the followings are estimating officers.

Who	For what
Administrative Department in Secretariat / Heads of Department who have administrative control	Boards and Corporations, Public Sector Undertakings and Co-operative Institutions
Functional Registrars	Co-operative Societies

4. It is therefore necessary that the debt (recovery of loan and interest) proposals of such institutions are furnished to the Finance Department by the Estimating Officer concerned (as said above) and not by the institutions directly. The following shall also be borne in mind while furnishing the estimates:

- The Estimating Officers have to furnish the head of account-wise estimates of loan recovery and loans expected to be released during each year, including the anticipated opening and closing balances of the loan account. This shall be done separately for Loans and Ways and Means Advances.
- **It is also necessary to watch whether the interest on such loans is paid promptly and correctly besides ensuring timely repayment of the principal amount.**
- Care shall be exercised in preparing the estimates properly **for the recoveries and interest payments also. For this purpose, the recoveries and interest payments due shall also be indicated as per the terms and conditions of loans.**
- It shall be ensured that the Revised Estimates for the year 2024-2025 and the Budget Estimates for the year 2025-2026 under loan receipts are worked out correctly with reference to the terms and conditions of the loans and then fix the anticipated receipts in thereon. **The reasons for difference between the amount due as per the terms and conditions and the amount actually expected to be collected shall be furnished.**
- Each sub-head of account for loan shall be supported by loan-wise breakup details, viz., amount of sanction and relevant sanction order in **Form I of Annexure I.**
- The Estimating Officers have to furnish the estimates for both loan repayments and sanctions in **Form II of Annexure I** and the estimates for interest on outstanding Loans and Advances in **Form III of Annexure I.**
- **As already mentioned, these estimates will also be discussed in the Decentralized Budget Meetings (DCB Meetings).**

THE DATA ON GUARANTEE SANCTIONED BY THE GOVERNMENT

The sanction of Guarantee by the Government to the lenders from whom Statutory Boards, Public Sector Undertakings and Co-operative Institutions, etc., mobilize funds in the form of loans, etc., has a significant impact on the finances of the Government as a Contingent liability and the ceilings on Government issued Guarantees is also defined in the Tamil Nadu Fiscal Responsibility Act–2003.

Besides, the Government has to maintain a reserve to tackle unforeseen events and hence collection of Guarantee Fees from the Government owned entities is also an important aspect of the budgeting. To monitor the remittance of Guarantee fee etc., the data on the guarantees sanctioned by the Government is required. Details on Outstanding Guarantee shall be furnished in **Form IV of Annexure-I.** Estimates for Guarantee fee on Outstanding Guarantee shall be furnished in **Form V of Annexure I.**

THE ADVANCE ESTIMATES

The preparation of the Advance Estimates is not only a statutory requirement under the Tamil Nadu Fiscal Responsibility Act–2003, but it also serves as a guiding tool in assessing the future fiscal requirements. Hence, equal importance shall be given in proposing the numbers for the Advance Estimates also.

2) Therefore, it is mandatory for the Administrative Departments/ Heads of Departments to draw a medium term expenditure framework which includes preparing Budget Estimates for the year 2025-2026 and Advance Estimates for the years 2026-2027 and 2027-2028. Proposals without this estimation will be deemed to be incomplete and returned.

3) The arrear receivable in the case of Revenue Receipts and the pending payments including the committed liabilities beyond BE 2025-2026 shall be duly taken into consideration in the Advance Estimates. For example, the arrears payable in respect of expenditure like grants and subsidies due to the State owned entities and the aggregate value of unfinished capital works (i.e., major works/ land acquisition), beyond BE 2025-2026 shall be worked out and accordingly, the requirements shall be included in the Advance Estimates.

4) The assessment of the pending liabilities enables the Government to plan for the new schemes and augmenting adequate resources for the future.

Part II ESTIMATES (for New Schemes: Tamil Nadu Innovation Initiatives - TANII Schemes):

- TANII proposals will be solicited for BE 2025-2026 as per the modified guidelines for identification and implementation of Innovative schemes issued in the G.O.(Ms) No.69, PD&SI Department, dated 12.05.2023.
- The Revised accounting procedures issued in the G.O.Ms.No.164, PD&SI Dept, dated 18.11.2023 shall be scrupulously followed.

CREATION OF DATABASE

In order to establish a comprehensive database for further strengthening of the Public Financial Management System, the details for Loans and Advances, Guarantees, Schemes for Rs.20 crore and above, Centrally Sponsored Schemes and State's Own Non Tax Revenue, shall be **furnished in the Annexure-I, Annexure – IV (excluding Form-IV).**

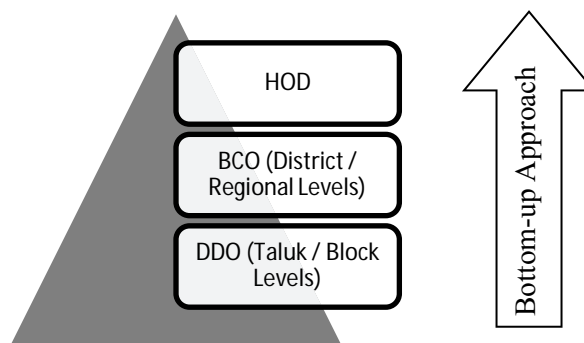
To facilitate the efficient and secure collection of this data, the following instructions are issued:

- **Unique Login / Link** will be provided separately to each HoD to access a web-based Form, specifically designed for the Data collection.
- The web form must be completed and submitted to the Government through online by **23.09.2024**. The hard copy of the same must be submitted to the Finance Department with sign of competent authority.

SECTION –IV

FUNCTIONS WITH IFHRMS

The IFHRMS budget preparation activities are designed to commence on '**Bottom-up Approach**' basis based on the HoD-BCO-DDO hierarchy mapping.



2) The process of Budget preparation, fixation, allocation, sanctioning additional funds, (ASL) sanctioning Advance from Contingency Fund and relaxation to QCA shall be continued in BE 2025-2026 also.

3) There is an option in the system to take control at the next level if the online proposals are not sent by the subordinate office DDOs within the prescribed time limit. The system also facilitates correcting the budget proposal of the subordinate office DDOs/ BCOs by the higher level BCOs and HOD respectively, as defined in the hierarchy mapping. Thus, the higher level offices, in addition to modifying, can also propose for the below level DDOs, after exercising the option in the IFHRMS. The final compilation at the Head of Department level for each head of account has to be submitted to the Finance Department in the Government.

4) The Budget Cycle for the year 2025-2026 will commence with the calling for RE 2024-2025 / BE 2025-2026 proposals in the IFHRMS. The RE / BE proposal menu will be enabled in the system on **09.09.2024** and all the DDOs can start entering the proposals in the system from this date.

5) The following important points shall be taken into consideration while proposing the RE/ BE in the system:-

- i. **For the Drawing and Disbursing Officers (DDOs)**, the budget allotted heads of accounts (including ASL allotments), Year-Till-Date (YTD) actual booked heads of accounts and the heads of account tagged to the posts of the DDOs Office (Number Statement) will be made available for proposing the RE/BE.
- ii. **For the Head of Department**, all the heads of account shown under the Head of Department in BE 2024-2025, ASL related heads of account, YTD actual booked heads of account, AG booked heads of account and the heads of account tagged to the posts (Number Statement) will be made available for proposing the RE/BE.

- iii. In addition, if the Head of Department wishes to propose the expenditure/ receipts under any other heads of account, they should approach the Programme cum Budget Unit concerned in the Finance Department for inclusion of such head of account for sending the RE/BE proposal.
- iv. The heads of accounts used by the non-hierarchical DDOs (i.e., the DDOs of other HoDs not mapped in the own department budget hierarchy) will not be able to propose the RE/BE in the IFHRMS.
- v. Hence, the non-hierarchical DDOs utilizing the budget of other HoDs shall send the physical copy of the RE/ BE requirements to the concerned BCOs/ HoDs who had allotted funds through budget transfer. The same will apply to the Number Statement related heads of accounts also for the salary items of expenditure.
- vi. The DDO-wise actuals for 2023-2024 will be shown in the budget proposal, based on the expenditure incurred through the Treasuries/ PAOs.
- vii. The Year-Till-Date (YTD) actual expenditure incurred by the DDOs under the respective heads of accounts through the Treasuries/ PAOs will also be shown in the system.
- viii. YTD means the expenditure booked under the relevant head of account till the previous day and the bills in pipeline will not be considered.
- ix. From 01.04.2024 onwards, the Accountant General (A&E) booked expenditure is also included in the YTD of IFHRMS. The date-wise head of account-wise expenditure booked by the AG (A&E) as reported to the IFHRMS, is shown as an expenditure against the DDO of the HoD's office.
- x. However, the HoDs shall bear in mind that the non-IFHRMS treasury transactions (ATBPS) has not been included in the DDO-wise YTD.
- xi. *Hence, there exists a difference between the summary of DDO-wise expenditure and the total expenditure booked at the head of account level, which includes all the above transactions.*
- xii. The overall head of account level expenditure will be based on the accounts booked and published by the AG (A&E), which should be duly reconciled by the HoDs.
- xiii. In view of the above, in addition to the IFHRMS YTD for 2023-2024 at the DDO level, the Supplementary actuals for 2023-2024 received from the AG (A&E) will also be made available to the HoD-DDO in the Consolidated Forms I, II & III of Annexure II.
- xiv. Based on the above, the RE/ BE proposals shall be entered by the DDOs for each head of account at the sub-detailed head level with 16 digit head of account.
- xv. The **system will calculate the 'Dues'** in respect of Salaries (as per Number Statement) as on 31.07.2024 and for Loans & Advances to

State Owned entities (based on LSL No.) and Public Debt-Repayment and the Interest Payments as on **31.08.2024** and auto-populate the calculated figures against the respective heads of accounts in the 'Due' column of RE 2024-2025 and BE 2025-2026.

- xvi. The system calculates the dues based on the data entered and available in the system on the respective cut-off dates for the transactions that had happened and as such, non-updation / erroneous data entries will adversely affect the system calculated dues. Thus the system calculated 'Due' is only a reference value.
- xvii. Therefore, adequate caution shall be exercised in verifying the 'Due' values and the RE/ BE proposal fields must be entered by the DDOs, taking into account the corrected values as well as the further anticipated transactions during the year.
- xviii. **The system will also show the 'Calculated RE'.**

$$\text{Calculated 'RE'} = \text{BE} + \text{Additional Funds Sanctioned (ASL)}$$

(For this purpose, the ASLs issued from 01.04.2024 to 31.08.2024 have been taken into consideration, except the NS/NIS/ DI types of ASLs.)

- xix. The 'Calculated RE' will be available to the DDOs based on the ASLs distributed by the HoDs and if it is not distributed, the entire ASL amount will be shown at the HoD DDO code itself.
- xx. **Both the 'Calculated Dues' and the 'Calculated RE' are only base reference values and the budget user can always change the RE/ BE values, either increasing or decreasing the baseline values, based on other considerations, if any and furnish the reasons for the same**
- xxi. After completion of the head of account-wise data entry for the RE/ BE in the system, the DDOs should upload the excel file in the system.
- xxii. Upon uploading the RE/ BE proposal values, the system will automatically calculate the proposed values for the Revenue Expenditure segment for the Advance Estimates 2026-2027 and 2027-2028 (as per the projection values indicated in Section IV under the caption "**OBJECT-WISE FIXATION NORMS FOR REVENUE EXPENDITURE**") and show it the relevant columns in the system.
- xxiii. If required, the DDOs / HoD can edit the Advance Estimate figures, based on the instructions contained in Section IV and save it in the system.
- xxiv. Further, the DDOs have to enter the Advance Estimate values for the Capital and Loan expenditure segments in the system only.
- xxv. After successful update and approval in the system, the DDOs can download the RE/ BE proposal report from the system.

- xxvi. **In case, the next higher level BCOs/ HOD decide to take control and propose for the non-proposed DDOs also, due care must be taken not duplicate the requirements for the already proposed DDOs.**
- xxvii. The HoDs will be in a position to prepare the consolidated RE/ BE requirements for their department as a whole in **Forms I, II & III of Annexure II** to this G.O.
- xxviii. The system generated hard copy of the **Forms – I/ II/ III in Annexure-II** shall be duly verified, signed and submitted to the PCB units in the Finance Department.
- xxix. The **Annexure – III** details shall be prepared manually and the hard copies shall be sent to the next higher levels for compilation or the signed soft of the same can be uploaded in the system by the respective DDOs.
- xxx. The other Budget formats prescribed in the Budget Instructions shall be prepared manually and sent as part of the RE/ BE proposals.

6) Based on the proposals received, the Finance Department will conduct the DCB meetings in the usual manner and after the meetings, the finalized and object-wise fixation data will be communicated to the Heads of Departments through the IFHRMS only. The fixation data will have to be distributed at the sub-head level by the Heads of Departments and sent back to the Finance Department on the respective due dates as indicated in the Budget Schedule in Section-I to this G.O.

7) The RE 2024-2025 U.O. Notes will also be transmitted to the Heads of Departments through the IFHRMS only, again for allotment to the below level DDOs through the system, as was done in the previous years. Further, after presentation of the Budget 2025-2026 to the Tamil Nadu Legislative Assembly, the budget data will also be shared through the IFHRMS to the Heads of Departments along with Vote on Account ceilings. Thus, the entire budget cycle for 2025-2026 including the preparation of Supplementary Estimates and Final Modified Appropriation for 2024-2025 is scheduled to be implemented in the IFHRMS only.

8) Proper submission of the budget proposals from the base/ bottom level will be of great help at the time of allotment of the RE UO Notes and the Budget allotment later on, because the system, by default will calculate the allotments on proportionate basis and prepopulate the amount to be allotted to the BCOs/ DDOs based on their initial requirement.

9) Functional issues, if any, arise during the above process shall be reported to the IFHRMS Help Desk and data errors, if noticed, shall be brought to the notice of the concerned PCB unit, for a quick resolution.

10) Therefore, the Heads of Departments are advised to take note of these guidelines, give suitable instructions to their sub-ordinate officers to follow the procedure envisaged for the budgeting in IFHRMS and ensure that the budget proposals are submitted to the Finance Department in time.

SECTION - V

TOP DOWN BUDGETING

In the G.O.(Ms) No.112, Finance (B.Coord) Department, dated 22.04.2022, the “Top-Down Budgeting” concept was introduced for the “State’s Expenditure” group heads for the following Demands for Grants in the Budget for 2022-2023 and the same has been continued till now.

Sl. No.	Demand No.	Name of Demands for Grants
1	7	FISHERIES AND FISHERMEN WELFARE (Animal Husbandry, Dairying, Fisheries and Fishermen Welfare Department)
2	8	DAIRY DEVELOPMENT (Animal Husbandry, Dairying, Fisheries and Fishermen Welfare Department)
3	15	ENVIRONMENT AND CLIMATE CHANGE (Environment, Climate Change and Forests Department)
4	44	MICRO, SMALL AND MEDIUM ENTERPRISES DEPARTMENT
5	52	DEPARTMENT FOR THE WELFARE OF DIFFERENTLY ABLED PERSONS

In the “Top-Down Budgeting” system, the overall annual Revenue, Capital and Loan outlays will be determined and communicated to the Head of Department, who can further distribute the outlay among different items of expenditure under the sub-heads, detailed heads and sub-detailed heads.

As per the “Top-Down Budgeting” concept, the Head of Department will be able to re-appropriate the funds allotted, if necessary, during the course of the financial year subject to conditions prescribed in the G.O.(Ms) No.112, Finance (B.Coord) Department, dated 22.04.2022.

The “Top Down” budgeting concept will be continued for above said Demands for Grants in the Budget for 2025-2026 also.

SECTION – VI

DECENTRALISED BUDGET MEETINGS

Decentralized Budget Meetings with the Estimating Officers/ Heads of Department are to be conducted by the Deputy Secretary to Government (Budget) and concerned officers of the Finance Department, to finalize the estimates for various objects of expenditure under the sub-heads operated by the concerned Heads of Department. **The Decentralized Budget Meetings for this year will be conducted from 1st week of October 2024, for which the schedule will be communicated separately. In the outset of the Decentralized Budget Meeting, the differences in the number of posts arrived in the IFHRMS, if any, shall be discussed.** The Decentralized Budget Meetings will cover discussion on revenue receipts, revenue expenditure, capital expenditure, loan receipts and expenditure. ***Review of Grants-in-Aid due from the Union Government, arrear of tax revenues, collection of major non-tax revenues, recovery of loans & advances/ WMA based on the loan consolidation and Guarantee Fees due will also be taken up for discussion during the meetings.***

SECTION – VII

STATEMENT OF WELFARE EXPENDITURE

The schemes find place in the budget both under the Part I schemes, i.e. ongoing schemes introduced in the earlier years and TANII [Part II] schemes which are proposed to be introduced in the budget year.

2. As already mentioned in **Section III**, the estimates for State's Expenditure schemes are part and parcel of the Part I proposals, wherein the estimates are obtained separately for State's Expenditure schemes, Central Sector / Centrally Sponsored Schemes and other schemes, if any. New schemes are to be introduced through the TANII [Part II] procedure.

3. The Statement of Welfare Expenditure is published to monitor budget allocations to the Scheduled Caste and Scheduled Tribes, wherein, individual beneficiary linked schemes are listed with budgetary allocations to SC, ST and General Categories.

4. The Welfare scheme of the SCSP/TSP are budgeted under following minor head based on their population ratio.

Sl.No.	Minor heads	For schemes/ Group of expenditures
1	789 - Special Component Plan for Scheduled Castes	State's Expenditure
2	796 - Tribal Area Sub Plan	
3	793 - Special Central Assistance for Scheduled Castes Component Plan	Centrally assisted schemes (irrespective of sharing pattern)
4	794 - Special Central Assistance for Tribal Sub Plan	

5. The SCSP/TSP components of the allocations for most of the ongoing schemes have already been identified and separate sub-heads of account have been assigned. The Estimating officers may review these aspects and send separate proposals for these wherever necessary.

SECTION - VIII

GENDER BUDGET

Women's and children's lives are impacted in each and every sphere of life. Identifying and addressing gender-specific issues in all development domains is key to development of women and children. Gender budgeting is a strategy to achieve equality between women including children and men by focusing on how effectively the Government resources are spent. In all departments, the budget preparation process offers a vital chance to recognize, prioritize and resolve gender-related issues. It helps in attaining sustainable and inclusive growth of the State.

2. Towards this, the Government had issued orders in G.O. Ms.No.38, Social Welfare and Women Empowerment Department, dated 08.07.2022, *inter alia*, that preparation of Gender Budget Statement shall be part and parcel of preparation of regular Budget which shall be with qualitative and quantitative indicators from the Gender Budget Cells of departments.

3. The allocation for women and children in the Government budget is published as Appendix-XXII "Statement showing the total provision for Gender Budgeting" in the Budget Publication-64 Appendices to the Budget Memorandum every year.

4. The above mentioned appendix depicts the probable outlay for women in the total budget outlay. The statements are classified into three categories.

- **Part-A** includes schemes that are targeted at women and so 100% of the outlay is towards women.
- **Part-B** includes schemes that are beneficiary oriented and depending upon the scheme, 40% to 99% of outlay benefits women.
- **Part-C** includes other schemes and other expenditure items of the Government, which are not beneficiary oriented and are therefore form indivisible items of expenditure, of which 30% of the outlay is assumed to benefit women.

5. It is imperative to enhance/ improve the content of the present Gender Budget statement. Hence, as part of budget proposals, all departments shall prepare and submit a Gender Budget Statement in the above said profile in the Formats of **Form IV of Annexure-IV**.

6. The Social Welfare and Women Empowerment department will issue a Standard Operating Procedure (SOP) and conduct training sessions for the officials from the Heads of Departments for selection/ verification and categorization of the schemes under the Gender Budget to ensure uniformity in approach and authenticity of the data.

7. The data entry software for preparation of the annexure reports shall be collected from the Finance Department by the Heads of Department. Further, the head of account-wise details for the current year 2024-25 Gender Budget statement will also be provided to the Heads of Department.

8. Based on the SOP and the training sessions, the department-wise gender schemes and the related details shall be carefully verified and the update information shall be furnished in the prescribed formats by the Heads of Departments to the Social Welfare and Women Empowerment department for validating the process adopted and the authentication of the data. The Heads of Department shall carry out the suggestions and corrections given by the Social Welfare and Empowerment department.

9. After finalization and approval of the department's proposal by the Social Welfare and Women Empowerment department, the Heads of Departments shall furnish the soft copy and printout of the finalized Gender Budget statements to the Social Welfare and Women Empowerment department and Finance (BGM/ GBC) department latest by 30.11.2024.

SECTION – IX

PROVISION FOR BOOK ADJUSTMENT UNDER EXTERNALLY AIDED PROJECTS

In respect of Externally Aided Projects, certain funding agencies are making disbursements through 'Direct Payment Procedure' or certain assistance is received in "Kind Grants". The Union Government, treats such sanctions as '**Loan or Grant released under Direct Payment Procedure**' / **Kind grant** and makes necessary book adjustments at their end.

2. The amounts disbursed under 'Direct payment Procedure' are neither spent out of Budget initially, nor received as cash reimbursement from Union Government as Additional Central Assistance for Externally Aided Projects. However, these disbursements and receipts are still forming part of the State's Consolidated Fund.

3. The Accountant General of the State records such adjustments by booking the receipts under the loan/Grant segments and disbursals against the relevant expenditure heads of account identified and operated by the Project Implementing Authorities concerned.

4. The PCB Units shall discuss such issues in the DCB meeting with the Project authorities concerned and make necessary provisions in the Estimates for making book adjustment against the direct payment procedure receipts (Loan/Grant) received from Union Government and the related expenditure for the Externally Aided Projects. The provisions shall be made in anticipation of direct disbursement, under the relevant Revenue / Capital / Loan service head of account under relevant demand based on the administrative sanction or based on the nature of the direct payment disbursement. Supporting documents if any, such as, letter of awards issued to the contractors, payment terms, board proceedings or confirmation/certification issued by the Project Implementing Authority to the funding agency for making the disbursement shall be obtained by the PCB Units concerned from the Project Implementing Authority for examination, reference and record purposes.

5. The Finance (EAP) Department shall do the estimation for the receipts under the EAP Loan / Grant head of accounts and provide the details to the PCB units concerned, for making necessary expenditure provisions in the Estimates under relevant heads of account.

SECTION- X

Miscellaneous

A) REMARKS OF PUBLIC ACCOUNTS COMMITTEE

The Public Accounts Committee had pointed out certain persistent problems in the past that have been observed in budgeting and has given certain recommendations to avoid such lapses, which should be borne in mind while proposing estimates. These have been summarized in the following paragraphs.

- The Committee has emphasized that the Departments should be scrupulous in not only confining themselves to the objects for which funds have been voted by the Legislature, but also in observing the limits set out by the Legislature for expenditure on these objects.

- Substantial savings are consistently found to occur under certain grants. To avoid this, the estimates should be fixed taking into account:
 - i) the probability of the schemes being implemented during the year;
 - ii) the difficulties that are likely to be encountered in execution; and
 - iii) all essential prerequisite activities such as acquisition of land, etc., and the extent to which the scheme could reasonably be expected to be executed.
- In cases where expenditure is dependent on the fulfillment of certain conditions, full provision should be made only if it could be ensured beyond reasonable doubt that the prerequisite conditions would be fulfilled. In doubtful cases, only a token provision should be made initially. However, in such cases, the reason for proposing token provision should be substantiated.
- To avoid bulk surrender during FMA, in case of purchase of materials, estimates should be arrived at taking into account various stages of procurement such as calling for tenders, placing of orders, issue of sanction orders, etc., after proper planning.
- When several departments are responsible for the execution of a scheme, they should work in close co-ordination in budgeting their requirements in respect of that scheme. The Controlling Officer responsible for the scheme should get full particulars from the departments concerned before sending the budget proposals to the Government.
- Some of departments fail to get full particulars in time from the subordinate offices and they finalize the estimates on the basis of past actuals. The Controlling Officers should issue instructions to the subordinate officers to avoid such delay so as to arrive estimates accurately.
- To estimate the requirements correctly, the Departments should watch the progress of expenditure and reconcile the departmental actuals with those of the Accountant-General's office.

All the expenditure incurred and receipts are booked under the head of account furnished in bills/ challans by the Treasury Office/ Pay and Accounts Office/ Office of Accountant General. Reconciliation of departmental figures with figures of Treasury Office/ Pay and Accounts Office/ Office of Accountant General is vital to confirm the correctness of such bookings under the head of account intended by the Department. Budget Estimates are fixed based on the accounts from the Accountant General, (i.e) trends in expenditure and receipts. Non-reconciliation of accounts mislead the expenditure and receipts projections which result in gross variation in budgetary estimates. Hence, reconciliation is essential for accuracy in the fixation of Budget Estimates. Therefore, acknowledgment for having completed the reconciliation for the months of April, May, June and July 2024 shall be obtained from the Accountant General and furnished along with the budget proposal. In case of misclassification found and brought to the notice of Accountant General for rectification, if any, they shall also be furnished.

- It is noticed that excess over voted grants are attributed to the failure to provide required funds to meet expenditure, which is obviously avoidable. Hence, the HoDs should emphasize the need for provision of funds for such items during the

DCB meeting with justification. It should be ensured that inevitable or emergent expenditure is fully provided for and that excess under grants is avoided.

- The provision in the Budget Estimates should not be made for grants or subsidies for which Government's in-principle approval for continuance is not available. If the Administrative Department wants to have a second look at the policy of the Government in any such case, it should propose only a token provision. Making unnecessary provision in the Budget Estimates without immediate need for the work and later surrendering the provision should be avoided.
- **Incurring expenditure in excess of Grants voted by the Legislative Assembly is unconstitutional and such excesses occur mainly due to lack of correct assessment and maintenance of Accounts.**

B) Remarks of Accountant General

1. No expenditure to be made without budget / supplementary provision, through Re-appropriation.
2. The interest received on balances in the saving account of the departments should be shown as receipt under the department's relevant major head under the detailed head 225 Interest receipts.
3. Certain Heads of Department / Administrative Department are reconciling only the Expenditure, Heads of Account. But, the reconciliation must be done for both receipts and expenditure, on time.
4. Entities must reconcile the closing balances under Loans and Advances given by the Government and there shall not be any adverse balances.
5. The Deposit Heads of Account under Public Account to be reconciled and adverse balances, if any, to be cleared immediately.
6. Utilization Certificates to be furnished to the Accountant General after incurring expenditure, then and there.
7. The Temporary Advances, pending for more than 3 months should be settled immediately without further loss of time.

SECTION – XI

CHECKLIST

Estimating Officers have to download and submit proposals for Part I Estimates in one consolidated report, consisting of the following items:-

Forms generated from IFHRMS

Annexure – II Estimates for Revenue Receipts, Revenue Expenditure and Capital Expenditure

- Form - I - Group wise / Object wise estimates statement
- Form - II - Object wise tally sheet
- Form - III - Sub head wise tally sheet

**ANNEXURE - I
FORM-I**

Details of LOANS / Ways and Means Advances

DEMAND NO./NAME :

HOD CODE / NAME :

(Rupees In thousands)

Borrower/Loanee :

Loan Sanction Ledger No.	G.O.No.	Terms of Loan			Loan Amount			Outstandings / Dues at the beginning of the current year (against the loan availed under col. (7))				Normal due during 2024-2025		Normal due during 2025-2026		Outstandings / Dues as on 31.03.2026			
		Rate of Interest (in %)	Tenure (in months)	Moratorium (in months)	Sanctioned	Availed	Head of Account (for Principal/Interest)	Principal		Interest		Principal	Interest	Principal	Interest	Principal	Interest		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	Over due (Till previous year)	Normal due (From current year till maturity)	Total (9)+(10)	Normal due but not paid till previous year	Penal interest due	Total (12)+(13)	Principal	Interest	Principal	Interest		
								(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)

18Sheela
03/04/24
SECTION OFFICER

ANNEXURE - I
FORM - II
ESTIMATES FOR LOANS AND ADVANCES

DEMAND NO./NAME :

HOD CODE / NAME :

Head of Account [up to Sub-Detailed Head Level]	Loan Sanction Ledger Numbers	Total Loan sanctioned	Cumulative Repayment till previous year (2023-2024)	Outstanding balance as on 01.04.2024	RECEIPTS (Recovery of Loans/ WMA)						OUTGO (Sanction of Loans/ WMA)			Closing Balance as on 31.03.2026 (5)+(13)+ (14)-(10)- (11)
					Repayments due but not paid till previous year (2023-2024)	Due during current year as per terms & conditions	Total (6)+(7)	B.E. 2024-2025	R.E. 2024-2025	B.E. 2025-2026	B.E. 2024-2025	R.E. 2024-2025	B.E. 2025-2026	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)

[Rupees in Thousands]

R. Shetty
03/04/24
SECTION OFFICER

**ANNEXURE-I
FORM - III
ESTIMATES FOR INTEREST ON OUTSTANDING LOANS AND ADVANCES**

DEMAND NO./NAME :

HOD CODE / NAME :

[Rupees in Thousands]

(1) Head of Account [up to Sub-Detailed Head Level]	(2) Loan Sanction Ledger Nos.	(3) Interest Payments due till previous year (2023-2024)			(6) Interest due during the year 2024-2025 as per terms & conditions	(7) B.E. 2024-2025	(8) R.E. 2024-2025	(9) Interest due during 2025-2026 as per terms & conditions	(10) B.E. 2025-2026
		(3) Normal interest due but not paid	(4) Penal Interest	(5) Total (3)+(4)					

18/06/24
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**ANNEXURE - I
FORM - IV**

Details of Outstanding Guarantee

Demand No. and Name :

HOD CODE / Name :

(Rupees In Thousands)

Guarantee Sanction Ledger No.		G.O.No. & Date	Guaranteed Amount		Outstanding Guarantee as on 01.04.2024	Repayment due during April-Sep. 2024	Repayment due during Oct 2024 - Mar 2025	Repayment due during Apr-Sep 2025	Repayment due during Oct 2025- Mar 2026	Outstanding Guarantee as on 31.03.2026
			Sanctioned	Availed						
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	
TOTAL										

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03/09/24

**ANNEXURE - I
FORM - V
ESTIMATES FOR GUARANTEE FEE ON OUTSTANDING GUARANTEE**

DEMAND NO./NAME :

HOD CODE / NAME :

HEAD OF ACCOUNT

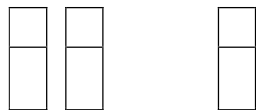
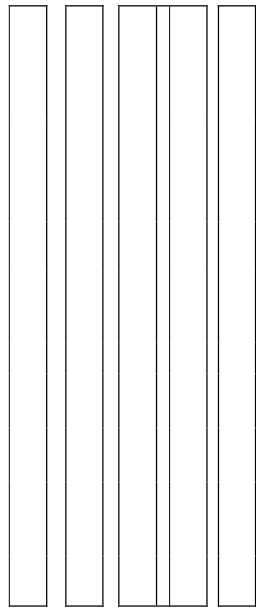
[Rupees in Thousands]

Sl. No.	Name of the Board / Corporation / Public Sector Undertaking	Guarantee Sanction Ledger Nos.	Outstanding Guarantee as on 01.04.2024 #	Guarantee Fee due but not paid till the year 2023-2024	Outstanding fee on belated payment	Guarantee Fee due during April-Sep 2024	Guarantee Fee due during Oct 2024 - Mar 2025	BE 2024-2025	RE 2024-2025	Guarantee Fee due during April-Sep 2025	Guarantee Fee due during Oct 2025 - Mar 2026	BE 2025-2026
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)

Outstanding Guarantee as on 01.04.2024 should be equal to the column (5) of the Form-IV, Annexure-II

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		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		<input type="checkbox"/>	<input type="checkbox"/>	
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R. Shealy
03/09/24
SECTION OFFICER

ANNEXURE-IV**FORM-II****FORM FOR FURNISHING DETAILS OF CENTRALLY SPONSORED SCHEMES
(Rs. in Thousands)**

I)		Scheme Details	
1	Name of the Centrally Sponsored Scheme with code		
2	Name of the State Linked Scheme with code		
3	Name of the Sponsoring Central Ministry		
4	Name of the Department in the State		
5	Name of the Implementing Agency in the State		
6 (a)	Sharing Pattern (%) (Component-wise details to be given in separate sheet)	Centre	(%)
		State	(%)
		Others, if any (Please specify nature, mode of release, etc.)	(%)
		Total	100%
(b)	Scheme operation mode: (Please tick the relevant box)	i. SNA <input type="checkbox"/>	
		ii. SNA SPARSH <input type="checkbox"/>	
		iii. Reimbursement <input type="checkbox"/>	
7	i. SNA Unique code for the SLS		
	ii. SNA Bank Name and Branch/Account No.		
	iii. SNA Bank IFSC Code		
	iv. SNA – SPARSH RBI Drawing Account No. (if applicable)		
	v. SNA on-boarded date		
II)		Receipt of Government of India's Grants-in-Aid	
8	Receipt Head of Account for credit of Gol Grant (As per AG's accounts)		
9	Receipt of Gol Grant projected in BE 2024-25 (Budget Publication No.60)		
10	Amount of Central Grant approved by Gol for the current year as per AWP/AAP/Mother sanction – in case of SNA-SPARSH		
11 (a)	Arrears receivable from Gol (if any)	Related to years preceding the previous year	(Please Specify year wise amount)
		For previous year	
		Total	

11 (b)	Reason for non-release of arrear by the Gol								
11 (c)	Action taken by HoD to receive dues from the Gol (copies of communication to be enclosed)								
12	Amount released by Gol in the current year, till 31 st July 2024	(a) Against previous years' arrear (Sl.No. 11(a))							
		(b) Against current year allocation (Sl.No.10)							
		Total							
13	Further Gol Grant expected during the current year	(a) Against arrear for previous years (Sl. No. 11a – 12a)							
		(b) Against current year allocation (Sl. No.10 – 12b)							
		Total							
14	Government of India's total Grants-in-aid anticipated for projection in the current year RE: (Total of 12 + 13)								
15	Govt. of India Grant anticipated for next year BE 2025-26	i. Towards anticipated arrears :							
		ii. Regular annual allocation :							
III)	Expenditure Details								
16	Expenditure Provision in BE 2024-2025								
	Category	%	Central share		State share		Top-up (if any)		Total Amount (4+6+8)
			Head of account	Amount	Head of account	Amount	Head of account	Amount	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
i	General								
ii	SC								
iii	ST								
	Total								
17	Unspent balances/ Excess release of Gol Grant of previous year in SNA account (if any) as on								

18	Whether any Grants-in-Aid received in the previous year but not transferred to SNA account before as on													
19	Whether expenditure was already incurred in anticipation of receipt from the Gol, but, Grants-in-Aid not released by Gol so far? If yes, indicate the amount of Central, State and Top-up share of expenditure details											Gol's share:		
												State's share:		
												Top-up:		
												Total		
20	Expenditure Provision required in Revised Estimates 2024-2025													
	Category	Central share			State share			Top-Up (if any)			Total Amount (3+4+6+7+9+10)			
		Head of Account	Unspent Balance for Previous Year (out of Sl.No.18) For Current Financial Year		Head of Account	Unspent Balance for Previous Year (Against Sl.No.18) For Current Financial Year		Head of Account	Unspent Balance for Previous Year (Against Sl.No.18) For Current Financial Year					
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)			
i	General													
ii	SC													
iii	ST													
	Total													
21	Expenditure provision required in Budget Estimates 2025-2026													
	Category	%	Central share		State share		Top-up (if any)		Total Amount (4+6+8)					
			Head of account	Amount	Head of account	Amount	Head of account	Amount						
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)					
i	General													
ii	SC													
iii	ST													
	Total													

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RSheehy
03/09/24
SECTION OFFICER

ANNEXURE - IV

FORM - III

**STATE'S OWN NON-TAX REVENUES
- FORM FOR FURNISHING DETAILS OF MAJOR RECEIPT ITEMS**

S.N.	Information solicited	Department's Reply		
		1	Head of Department Name	
2	HoD Code/ Demand No.			
3	Name of the Non-Tax Item			
4	Brief Description & Scope of the Non-Tax Item			
5	Nature of Non-Tax Item (Like Fees/ Fine/ User Charge/ Hire Charges/ Rent/ Sale Proceeds/ etc.)			
6	Targeted Group (like Individuals, Society, Trade, Business, Industry, Contractors, Lessees, etc.)			
7	Receipts/ Reimbursements from Gol; if yes, periodicity of settlement by Gol			
8	Head of Account (Complete 16 digit Code, with Nomenclature for Sub-Head and Detailed Head) for the credit of the Non-Tax item			
9	Receipts realized in the last 3 years	2021-2022	2022-2023	2023-2024
	Amount in Rs. Thousands			
10	Amount proposed in BE/ RE/ BE	BE 2024-2025	RE 2024-2025	BE 2025-2026
	Amount in Rs. Thousands			
11	Date/ Period from which the current rate is levied on the Non-Tax item (i.e. last revision made)			
12	Backlog/ Arrear if any to be collected and if so specify the amount (in Rs. Thds.)			
13	If arrear can be realized, whether included in RE 2023-2024 / BE 2024-2025			

R. Sheehy
03/09/24
SECTION OFFICER

Annexure - IV
Form - IV

Gender Budget Statement

Part-A (100% allocation for women and children specific schemes)

Name of Head of Department: _____

S. No.	Name of the Scheme	Scheme Objective in brief	Financial year of launch	Scheme Classification (A1/ A2)	Beneficiary type (Women/ Children/ Trans Gender)	Hod Code (5 digit Code)	Head of Account (11 digit code)	Category (General/ SC/ ST/ Non-divisible)	(Rs. in Thousands)					
									BE 2024-2025		RE 2024-2025 (Proposed)		BE 2025-2026 (Proposed)	
									Amount	Nos. of Beneficiaries	Amount	Nos. of Beneficiaries	Amount	Nos. of Beneficiaries

Note:

- Scheme Classification
A1 - Individual and Direct benefits to women and children, in the form of cash or kind
A2 - Group/ Community Indirect Benefit to women and children, for instance construction of Women's hostel/ Creche
- Wherever applicable, all the three categories (General/ SC/ ST) should be mentioned under the scheme

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R. Shetty
03/09/24

SECTION OFFICER

FORM - IV (continuation.....)

Gender Budget Statement

Part-B (Less than 100% allocation for women and children specific schemes)

Name of Head of Department

(Rs. in Thousands)

S. No.	Name of the Scheme	Scheme Objective in brief	Financial year of launch	Scheme Classification (B1/ B2)	Beneficiary type (Women/ Children/ Trans Gender)	HOD Code (5 digit Code)	Head of Account (11 digit code)	Category (General/ SC/ ST/ Non-divisible)	BE 2024-2025			RE 2024-2025 Proposed			BE 2025-2026 Proposed			
									Amount	Percentage of allocation	Nos. of Beneficiaries	Amount	Percentage of allocation	Nos. of Beneficiaries	Amount	Percentage of allocation	Nos. of Beneficiaries	
1																		
2																		
3																		

Note:

- Scheme Classification
 B1 - Individual and Direct benefits to women and children in the form of cash or kind, along with other beneficiaries
 B2 - Group/ Community Indirect Benefit to women and children along with other beneficiaries, for instance construction of Women's hostel/ Creche
- Wherever applicable, all the three categories (General/ SC/ ST) should be mentioned under the scheme


 02/09/24
 SECTION OFFICER