


GOVERNEMENT OF JAMMU AND KASHMIR
OFFICE OF THE FINANCIAL COMMISSIONER (REVENUE),
Revenue Complex Tankipora, Srinagar

**Subject: Preparation of Budget Estimates for the year 2017-18 &
Revised Estimates for the year 2016-17.**

C I R C U L A R

Preparation and submission of the Budget Estimates and Revised Estimates is an annual time-bound exercise. All the Controlling/Drawing and Disbursing Officers of the Revenue Department are, therefore, advised to submit the Budget Estimates for the year (2017-18) and Revised Estimates for the current financial year (2016-17) under Major Head of Account viz. 2053-Distt. Adm, 2029-Land Revenue, 2506-Land Reforms, 2071-Pension & other retirement benefits/ (New Pension Scheme), 2070-Other Adm. Services, 2058-Stationery & Printings, 0030-Stamps & 0029-Land Revenue (Receipts Budget) by or before **30th September 2016.**

The Budget Estimates should be prepared on the basis of the actual sanctioned staff strength & as per the prescribed formats (B-2, B-3, B-4, B-4(I), B-4(II) and B-10). Both the Revised Estimates and (2016-17) Budget Estimates for next financial year need to be done realistically, keeping in view, the guidelines given below:-

1. Salaries

- a) Revised Estimates & Budget Estimates should be prepared only for the sanctioned posts and in Forms B-4, B-4(I) and B-4(II).
- b) Budget Estimates for 2016-17 in forms B-2, B-3, B-4, B-4(I) and B-4(II) should be prepared only for the sanctioned posts only.
- c) No creation of posts should be anticipated and budgeted for either in Revised Estimates or in Estimates for the ensuing financial year.
- d) A separate statement showing provision for vacant posts as kept in the Revised Estimates for 2016-17 and in the Budget Estimates 2017-18 should also be appended with the Budget Proposals.
- e) Actual expenditure for the 1st six months of the current financial year shall include salary from March 2016 drawn in April 2016 to the salary for the month of August 2016. In case the salary for the month of August 2016 is not

drawn by the time, you submit these Estimates, even then it shall be included in the expenditure for the 1st six months. The expenditure for next six months under Revised Estimates shall be estimated from September 2016 to (ending) February 2017.

- f) Actual expenditure for the last six months of the previous year is also to be given (as per the same pattern) for the purpose of comparison.
- g) D.A shall be calculated at the prevailing rates sanctioned as on date and no enhancement shall be presumed in the rates of DA/HRA etc. in anticipation.
- h) While submitting Budget Proposals, the following information must also be provided to this Office.
 - i. Details of migrant posts filled in and posts vacant both in Kashmir and Jammu Division.
 - ii. Number of temporary posts created for appointments, if any.
 - iii. Number of vacant posts filled on contractual basis.
 - iv. Vacancies (in all categories) at the time of preparation of estimates of salaries.

2. Classification of Budget

Budget Estimates and Revised Estimates should be prepared strictly as per the system of classification having six-tier and fifteen-digit pattern as indicated in the allotment orders for the current financial year. Each DDO shall be personally responsible for ensuring the same.

3. Encashment of leave Salary

The revised estimates for the current year (2016-17) should be supported with a list of retiring/retired employees (indicating name, designation, basic pay, and date of retirement) to ensure that no retiring/retired employee is left out. Arrears of leave salary due in favour of the retired employees on account of the implementation of 6th Pay Commission if any should also be shown separately.

4. New Pension Scheme

As a sequel to the implementation of New Pension Scheme w.e.f 01.01.2010, the DDOs are required to work out their requirements on 10% Employer's contribution under detailed head "641-Pensionary Charges" Estimates on account of employees appointed on or after 01.01.2010 onwards

