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

**Subject: - Preparation of Budget Estimates for the year 2016-17 &
Revised Estimates for the year 2015-16.**

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 (2016-17) and Revised Estimates for the current financial year (2015-16) 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 2015**. 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). The estimates both in respect of Revised Estimates & 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 for sanctioned posts only in Form 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 for 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 **2015-16** and in the Budget Estimates **2016-17** will also be appended with the Budget Proposals.
- e) Actual expenditure for the 1st six months of current financial year shall include salary from March 2015 drawn in April 2015 to the salary for the month of August 2015. In case the salary for the month of August 2015 has not been drawn, even then it shall be included in the expenditure for the 1st six months. The expenditure for next six months under Revised Estimates shall estimated from September 2015 to ending February 2016.

- f) Actual expenditure for the last six months of the previous year 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 made in the rates of DA/HRA etc. in anticipation.
- h) While submitting Budget Proposals, the following information must be provided to this office.
 - i. Details of migrant posts filled in and posts vacant both in Jammu and Kashmir 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.
 - v. Details of 5th installment of pay arrears due on implementation of the 6th Pay Commission and arrears as per SRO 302 of 2013 should be indicated separately.

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. The DDO shall be personally responsible for ensuring the same.

3. Encashment of leave Salary

The revised estimates for the year (2014-15) should be supported with list of retiring/retired employees indicating name, designation, basic pay, and date of retirement to ensure that no retiring/retired employee has been left out. Arrears of leave salary due in favour of the retired employees on account of the implementation of 6th Pay Commission 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

4. Medical Reimbursement

Reasonable estimates of medical reimbursement to regular or chronic patients, should be made separately in Form B-3 below the object head "Salaries" under primary unit of appropriation "071-Medical reimbursement"



5. Rent, Rates & Taxes

The estimates on this account for the year 2016-17 and revised estimates for the year 2015-16 should be supported by details of rented office buildings indicating there in the actual rent assessed by the competent authority i.e. Distt. Rent Assessment Committee. Year wise details of the arrears pending, if any, on this account should also be shown separately.

6. Telephones

Estimates on this account should be supported by a list of sanctioned telephone numbers (Residential/Official) with & without STD facility. The estimates should be in the light of instructions/ceiling placed by Govt. on this account.

7. POL/Maintenance of Vehicles

The estimates on this account should be supported by a list of vehicles

8. Establishment Budget

A statement should be furnished post-wise indicating the number of posts sanctioned, number of employees working against the posts and number of vacant posts with pay-scales. A separate list of employees appointed since 1996 should also be attached with the estimates.

9. Receipt Budget

Receipt Budget under all account heads should be furnished with detailed information on the subject as per the prescribed format along with a comprehensive note which shall cover the following:-

- I. Current demand
- II. Actual receipts for the last three years i.e.2012-13, 2013-14 & 2014-15
- III. Budget estimates for 2016-17
- IV. Revenue /receipts realized up to ending 9/2015
- V. Revised estimates 2015-16
- VI. Estimates for 2015-16 indicating previous arrears on this account.
- VII. While assessing the revenue receipts, the fee recovered on account of the attestation of mutations, issuance of extracts, demarcations and brick kilns fee should be indicated separately.

10. Electricity

Statement to the effect of Electronic meters installed and whether bills are being paid as per the actual reading.





11. Other details viz Vehicles, Electronic Gadgets, & Buildings

- a) Statement of vehicles indicating type of vehicle allotted/office from which allotted/ year of allotment/ vehicle No/ year of manufacture.
- b) Detailed list of photocopiers/Computers indicating year of purchase of each machine shall be enclosed with the estimates.
- c) A statement indicating the number/location of Govt. residential/non-residential buildings/Guest. Houses/Rest Houses/Boarding Houses under the administrative control of the office.

It is impressed upon all the Controlling/Drawing and Disbursing Officers to submit the estimates in duplicate by or before 30th September 2015 to this office without fail.

A check list indicating various statements to be provided to the Finance Department is enclosed as *Annexure 'A'*.

Sd/-
Financial Commissioner (Rev)
J&K

No: - FC (Bgt) 725/2010-11

Dated: - 07 - 08 - 2015

Copy to the:-

1. Divisional Commissioner Jammu/Kashmir
2. Commissioner Survey & Land Records, J&K.
3. Secretary to Govt. Revenue Department J&K
4. Deputy Commissioner _____
5. Regional Director Survey & Land Records _____
6. Asstt. Commissioner Nazool Jammu/Srinagar
7. Sub Divisional Magistrate _____
8. Area Development Officers/SDM _____
9. Collector Agrarian Reforms _____
10. Collector Land Acquisition _____
11. Principal Revenue Training Instt. Jammu/Srinagar
12. Settlement Officer Consolidation Jammu/Kashmir
13. Joint Director (P&S) Fin.Com's office
14. Tehsildar Territorial/ Consolidation _____
15. Nazir main office.
16. Incharge NIC Revenue Complex Tankipora, Srinagar for updation on official website

(Inam-ul-Haq Sidiqqi) KAS
Administrative Officer

7/8/2015
7/8/2015

