



Government of Jammu & Kashmir

Office of the Financial Commissioner (Revenue) J&K

J&K- Rail Head Complex Jammu, 180001 /Amar Niwas, Tankipora Srinagar, 190001

Phone No. [Srinagar] 0194-2459372, Fax-0194-2473828 [Jammu] 0191-2470212, Fax -0191-2471221

www.jkfcrr.nic.in

Subject: Preparation of Budget Estimates for the year 2024-25 & Revised Estimates for the year 2023-24.

Circular No. 02 – FC(Revenue) 2023

Dated: 23 -08 -2023

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, directed to depute the concerned dealing assistant (not below the rank of Junior Assistant/Wasil Baqi Navis/Accounts Assistant) with the Budget Estimates for the Financial Year 2024-25 and Revised Estimates for the current Financial Year 2023-24 under below mention head of accounts on the scheduled dates as mentioned in the "**Annexure A**" for Kashmir Division and "**Annexure B**" for Jammu Division.

Major Head	S. No	Sub Head of Account
2053- District Administration	1	1051-Financial Commissioner
	2	0569-Agrarian Reforms (FCR)
	3	1046- Tehsils
	4	1048- Divisional Commissioners
	5	1049- Deputy Commissioner
	6	1052-Revenue Training Institute
	7	1209-Management of Govt. Estates
	8	2205-Settlement Commissioner
	9	2310- SDMs/ADOs
2371- Pension & other Retirement Benefits	1	2327- Government Contribution
	2	2190- Encashment of Leave Salary
0029-Land Revenue [Receipts Budget]	1	8003-Ordinary Revenue Arrears/ 8005-Surcharge on Fruit Gardens / 8006-Patwar Cess / 8007- Chowkidari Cess / 0000-NA / 8014- Grazing / 8018-Other items

The Budget preparation of Receipt (Form B-1) by both the Divisional Commissioners and Estimation (Form B-2) shall be uploaded by all the Controlling/Drawing and Disbursing Officers on BEAMS [Budget Estimation, Allocation and Management System] only after approved by the Office of FCR, J&K.

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 for FY 2023-24 and Budget Estimates for next Financial Year 2024-25 need to be done realistically, keeping in view, the guidelines given below:-

1. Salaries

- a) Revised Estimates for 2023-24 & Budget Estimates for the year 2024-25 should be prepared only for the sanctioned posts in Forms B-3, B-4, B-4(I) and B-4(II).
- b) No creation of posts should be anticipated and budgeted for either in Revised Estimates or in Budget Estimates for the ensuing Financial Year.
- c) A separate statement showing provision for vacant posts as kept in the Revised Estimates for 2023-24 and in the Budget Estimates 2024-25 should also be appended with the Budget Proposals. (Amt in Lakh)

S. No	Major Head	Sub Head	No. of Vacant Post	Revised Estimates 2023-24 (from September to February)	No. of Vacant Posts	Budget Estimates 2024-25

- d) Actual expenditure for first six (06) months of current financial year for salary/ wages/ NPS Govt. Share for the period from March 2023 drawn in April 2023 to the salary/ wages/ NPS Govt. Share upto the month of August 2023. Salaries/ NPS Govt. Share for next six (06) months under Revised Estimates will be estimated from September 2023 to February 2024.
- e) Dearness Allowance 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.
- f) 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. Standardization of Detailed Heads:

The Budget Estimates and Revised Estimates shall be prepared strictly in accordance with the Standardized "Detailed Heads" as per Govt. Order No. 52-F of 2015 dated 16.04.2015 and no other detailed heads shall be put to use. Each DDO shall be personally responsible for ensuring the same.

3. Establishment Budget

To compile establishment budget of the Revenue Department, all the Drawing and Disbursing Officers shall prepare details of Establishment in respect of sanctioned posts and incorporate Revised pay scale of SRO 193 of 2018 dated 26.04.2018. The staff strength as shown in the budget proposals should strictly tally with the staff strength as shown in Establishment Budget. Variation, if any should be properly explained.

The devised format for the same is as under:

S. No	Designation of the post	Pay level	Sanctioned Strength	Filled	Vacant

4. Leave Encashment

- i) The revised estimates for the current year 2023-24 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.
- ii) The estimates of leave salary of retiring employees during the year 2023-24 and 2024-25 shall be supported by sanction of retirement memo of each employee.
- iii) The provision of Leave Salary in respect of officers/ officials who are due to retire in the month of March, 2024 shall be projected in the financial year 2024-25.

5. National 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 14% of basic pay as Employer's contribution under Detailed Head: "641-Pensionary Charges"; Major Head: 2071- Pension and other Retirement Benefits. The DDOs are further advised to make the projections under this head more realistically after taking into account the provision for vacant posts.

6. Medical Reimbursement

Reasonable estimates of medical reimbursement of chronic patients (Life Consuming Disease) should be made separately in light of Circular issued by the Finance Department vide endorsement No. FD-Code/63/2021-734 dated 31/08/2021 under Detailed Head: "071-Medical reimbursement".

7. Rent, Rates & Taxes

- i) The Budget Estimates on this account for the year 2024-25 and Revised Estimates for the year 2023-24 should be supported by details of rented office buildings [indicating there in the name of office like SDMs, Tehsil, Niabats & G.Q circle] on the basis of actual rent assessed by the competent authority i.e. District Rent Assessment Committee concerned.

ii) Arrears on account of rentals, if any, should be shown separately with full details as to the justification for the same.

8. Telephones

Estimates on this account should be supported by a list of sanctioned Telephone Numbers [Residential/Official]. The Estimates should be in the light of instructions/ceiling placed by Government on this account.

9. POL

The estimates on this account should be supported by a list of vehicles alongwith previous liability, if any.

10. Electricity

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

11. Receipt Budget

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

I. Current Demand

II. Actual Receipts for the last three years i.e. 2020-21, 2021-22, 2022-23.

III. Revenue /Receipts realized up to ending 9/2023.

IV. Revised Estimates 2023-24.

V. 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.

It is necessary to point out that, in the past, it has been seen that most of the Controlling/Drawing and Disbursing Officers do not give enough [or any] personal attention to this important matter of Budget making. Due to this, it has been seen that, in many cases, the Budget Estimates are non-realistic. In many cases, actual requirements are not worked out and adequately projected. As a result, throughout the year, we keep getting messages, calls and written requests for additionalities especially in the matter of Salary, OE, TE, POL, Office Automation etc. ***All the DDOs are, therefore, advised to personally ensure that the Budget Estimates are correct/accurate and in accordance with their local conditions and financial needs.***

It is impressed upon all the Controlling/Drawing and Disbursing Officers of the Revenue Department to depute the concerned dealing assistant (not below the rank of Junior Assistant/Wasil Baqi Navis/Accounts Assistant) with the Budget Estimates for the Financial Year 2024-25 and Revised Estimates for the current Financial Year 2023-24 on the scheduled dates as mentioned in the **Annexure "A"** for Kashmir Division and **Annexure "B"** for Jammu Division to this Office without fail. Delay/absence in any case shall be viewed seriously by the authority.

A check list indicating various statements to be provided to the Finance Department alongwith budget proposals is enclosed as "Annexure C".


Sd/-
(Shaleen Kabra) IAS
Financial Commissioner (Revenue)
J&K.

No: FCR-BUD/100/2022-06 (251643)

Dated: 23-08-2023

Copy to the:

1. Divisional Commissioner, Jammu/Kashmir.
2. Commissioner, Survey & Land Records, J&K.
3. Secretary to Government Revenue Department, J&K.
4. Deputy Commissioner, _____
5. Regional Director, Survey & Land Records, _____
6. Additional Deputy Commissioner, _____
7. Director (P&S) with Financial Commissioner Revenue.
8. Sub Divisional Magistrate _____
9. Assistant Commissioner Nazool, Jammu/Srinagar
10. Area Development Officers/SDM _____
11. Collector Agrarian Reforms _____
12. Principal Revenue Training Institute, Jammu/Srinagar
13. Settlement Officer Consolidation, Jammu/Kashmir
14. Tehsildar Territorial/Consolidation _____
15. Nazir main office.
16. Incharge website for uploading the Circular on the official website


23.08.23
Dr. Priya Badyal
Chief Accounts Officer
Financial Commissioner (Revenue), J&K.

Annexure "A" of Circular No. 02 – FC(Revenue) 2023 Dated: 23 - 08 - 2023

S. No	Name of office	Date
1	Financial Commissioner (Revenue), J&K; Joint Director P&S with FCR; Commissioner Survey & Land Records, J&K.	04/09/2023
2	Divisional Commissioner, Kashmir.	04/09/2023
District Srinagar		
3	Deputy Commissioner, Srinagar; Regional Director, S&LR, Srinagar	04/09/2023
4	Settlement Officer Consolidation; Principal Revenue Training Institute, Srinagar; Assistant Commissioner Nazool, Srinagar	04/09/2023
5	SDM Srinagar East (Srinagar); SDM Srinagar West (Shalteng)	04/09/2023
6	Tehsil South Srinagar; Tehsil North Srinagar; Tehsil Special Recovery Srinagar; Tehsil Khanyar; Tehsil Channapora; Tehsil Eidgah; Tehsil Panthachowk; Tehsil Central Srinagar (Shaltang)	04/09/2023
District Ganderbal		
7	Deputy Commissioner, Ganderbal; SDM Kangan	04/09/2023
8	Tehsil Ganderbal; Tehsil Lar; Tehsil Kangan; Tehsil Gund; Tehsil Tulmulla; Tehsil Wakoora	04/09/2023
District Budgam		
9	Deputy Commissioner/Collector Defence Budgam	04/09/2023
10	SDM Khanshaib; SDM Beerwah; SDM Chadoora	04/09/2023
11	Tehsil Budgam; Tehsil Beerwah; Tehsil Chadoora; Tehsil Khanshaib; Tehsil Khag; Tehsil Magam; Tehsil Narbal; Tehsil Chari-Sharief; B.K.Pora	04/09/2023
District Pulwama		
12	Deputy Commissioner/Collector Agrarian Pulwama; ADC Tral	05/09/2023
13	Tehsil Pulwama; Tehsil Pampore; Tehsil Awantipora; Tehsil Kakapora; Tehsil Shahoora; Tehsil Rajpora; Tehsil Tral; Tehsil Aripal	05/09/2023
District Shopian		
14	Deputy Commissioner, Shopian; SDM Zainpora	05/09/2023
15	Tehsil Shopian; Tehsil Keller; Tehsil Keegam; Tehsil Zainpora; Tehsil Imamsahib; Tehsil Chitragam; Tehsil Hermain	05/09/2023
District Anantnag		
16	Deputy Commissioner, Anantnag; Regional Director, S&LR, Anantnag	05/09/2023
17	SDM Dooru; SDM Kokernag; SDM Pahalgam; SDM Bijbehara.	05/09/2023
18	Tehsil Anantnag; Tehsil Bijbehara; Tehsil Shangus; Tehsil Mattan; Tehsil Dooru; Tehsil Qazigund; Tehsil Shabad Bala; Tehsil Kokernag; Tehsil Larnoo; Tehsil Pahalgam; Tehsil Sallar; Tehsil Srigufwara	05/09/2023
District Kulgam		
19	Deputy Commissioner, Kulgam; SDM Noorabad	08/09/2023
20	Tehsil Kulgam; Tehsil D.H.Pora; Tehsil Devsar; Tehsil Qaimoh; Tehsil Yaripora; Tehsil Frisal; Tehsil Pahloo	08/09/2023
District Baramulla		
21	Deputy Commissioner / Collector Defence Baramulla; Regional Director; S&LR; Baramulla	08/09/2023
22	SDM Uri; SDM Sopore; SDM Pattan; SDM Gulmarg	08/09/2023
23	Tehsil Baramulla; Tehsil Wagoora; Tehsil Kreeri; Tehsil Uri; Tehsil Boniyar; Tehsil Rafiabad; Tehsil Dangiwachha; Tehsil Watergam; Tehsil Sopore; Tehsil Zaingeer; Tehsil Dangerpora; Tehsil Khoile; Tehsil Pattan; Tehsil Tangmarg; Tehsil Kunzer; Tehsil Kowarhama	08/09/2023
District Bandipora		
24	Deputy Commissioner Bandipora; SDM Sumbal; SDM Gurez	08/09/2023
25	Tehsil Bandipora; Tehsil Subal Sonawari; Tehsil Mahalsinghara Sonawari; Tehsil Gurez; Tehsil Aloosa; Tehsil Ajas; Tehsil Hajin; Tehsil Tulail	08/09/2023
District Kupwara		
26	Deputy Commissioner; Kupwara; Additional Deputy Commissioner; Handwara	08/09/2023
27	SDM Karnah; SDM Lolab	08/09/2023
28	Tehsil Sogam; Tehsil Lalpora; Tehsil Karnah; Tehsil Kupwara; Tehsil Keran; Tehsil Handwara; Tehsil Kralapora; Tehsil Trehgam; Tehsil Machil; Tehsil Dragmulla; Tehsil Qaziabad; Tehsil Langate; Tehsil Zachaldara; Tehsil Ramhal Tarhpora	08/09/2023

Annexure "B" of Circular No. 02 – FC(Revenue) 2023 Dated: 23 - 08 - 2023

S. No	Name of office	Date
1	Divisional Commissioner; Jammu	04/09/2023
District Jammu		
2	Deputy Commissioner; Jammu; Settlement Officer Consolidation	04/09/2023
3	Regional Director, S&LR, Jammu; Principal Revenue Training Institute, Jammu; Assistant Commissioner Nazool, Jammu	04/09/2023
4	SDM Akhnoor; SDM Chowki Choura; SDM Khour; SDM Jammu North; SDM Jammu South; SDM Marh; SDM R.S.Pura	04/09/2023
5	Tehsil Jammu; Tehsil Akhnoor; Tehsil Bishnah; Tehsil R.S.Pura; Tehsil Jourian; Tehsil Maria Mandrian; Tehsil Chowki Choura; Tehsil Khour; Tehsil Kharah Balli; Tehsil Pargwal; Tehsil Jammu West; Tehsil Dansal; Tehsil Nagrota; Tehsil Jammu North; Tehsil Bhalwal; Tehsil Jammu South; Tehsil Bahu; Tehsil Mandal; Tehsil Arnia; Tehsil Marh; Tehsil Suchetgarh	04/09/2023
District Samba		
6	Deputy Commissioner Samba; SDM Vijaypur; SDM Ghagwal	04/09/2023
7	Tehsil Samba; Tehsil Bari Brahmana; Tehsil Ramgarh; Tehsil Ghagwal; Tehsil Rajpura	04/09/2023
District Kathua		
8	Deputy Commissioner; Kathua; SDM Bani; SDM Basohli; SDM Billawar/Badnota; SDM Hiranagar/ Collector Thein Dam	04/09/2023
9	Tehsil Bani; Tehsil Basohli; Tehsil Kathua; Tehsil Billawar; Tehsil Ramkote; Tehsil Lohi Malhar; Tehsil Hiranagar; Tehsil Marheen; Tehsil Diga Amb; Tehsil Nagri Parloe	04/09/2023
District Udhampur		
10	Deputy Commissioner/Collector Agrarian/Collector Defence/Railway Udhampur; Regional Director, S&LR, Udhampur	05/09/2023
11	SDM Basantgarh; SDM Chenani; SDM Dudu; SDM Ramnagar	05/09/2023
12	Tehsil Udhampur; Tehsil Mounagri; Tehsil Panchari; Tehsil Majalta; Tehsil Basantgarh; Tehsil Chenani; Tehsil Latti Marothi; Tehsil Ramnagar	05/09/2023
District Reasi		
13	Deputy Commissioner/ Collector Agrarian Reasi; SDM Katra; SDM Mohore; SDM Thuroo Darmari	05/09/2023
14	Tehsil Reasi; Tehsil Pouni; Tehsil Bhomag; Tehsil Thakrakote; Tehsil Katra; Tehsil Mohore; Tehsil Chassana; Tehsil Thuroo Darmari; Tehsil Arnas	05/09/2023
District Rajouri		
15	Deputy Commissioner/Collector Agrarian /Collector Defence Rajouri; Regional Director, S&LR, Rajouri	05/09/2023
16	SDM Kotranka; SDM Thanamandi; SDM Kalakote; SDM Nowshara; SDM Sunderbani	05/09/2023
17	Tehsil Kotranka; Tehsil Khwas; Tehsil Thanamandi; Tehsil Darhal; Tehsil Kalakote; Tehsil Taryath; Tehsil Rajouri; Tehsil Manjakote; Tehsil Nowshara; Tehsil Qila Darhal; Tehsil Sunderbani; Tehsil Beri Pattan; Tehsil Siot	05/09/2023
District Poonch		
18	Deputy Commissioner, Poonch; SDM Mendhar; SDM Surankote	08/09/2023
19	Tehsil Mendhar; Tehsil Balakote; Tehsil Mankote; Tehsil Surankote; Tehsil Mandi; Tehsil Haveli (Poonch)	08/09/2023
District Doda		
20	Deputy Commissioner, Doda; Regional Director, S&LR, Doda	08/09/2023
21	SDM Bhaderwah; SDM Thatri; SDM Assar; SDM Gandoh	08/09/2023
22	Tehsil Bhaderwah; Tehsil Bhalla; Tehsil Thatri; Tehsil Kahara; Tehsil Phigsoo; Tehsil Chiralla; Tehsil Assar; Tehsil Doda; Tehsil Baharat Bagla; Tehsil Bhagwah; Tehsil Kastigarh; Tehsil Gundna; Tehsil Mohall; Tehsil Marmat; Tehsil Gandoh; Tehsil Chillil Pingal	08/09/2023
District Kishtwar		
23	Deputy Commissioner, Kishtwar; SDM Padder; SDM Chhatroo; SDM Marwah	08/09/2023
24	Tehsil Kishtwar; Tehsil Bunjawah; Tehsil Nagseni; Tehsil Drabshalla; Tehsil Padder; Tehsil Machail; Tehsil Chhatroo; Tehsil Mughal Maidan; Tehsil Marwah; Tehsil Warwan; Tehsil Dachhan	08/09/2023
District Ramban		
25	Deputy Commissioner, Ramban; SDM Banihal; SDM Gool; SDM Ramsoo	08/09/2023
26	Tehsil Ramban; Tehsil Batote; Tehsil Rajgarh; Tehsil Banihal; Tehsil Khari; Tehsil Gool; Tehsil Pogal Paristan	08/09/2023


Annexure (C) of Circular No. 02 – FC(Revenue) 2023 Dated: 23 - 08 - 2023

Check list:-

1. Form B-2,B-3,B-4, B-4-I,B-4-II & B-10.
2. Receipt Budget in form B-1.
3. Estimates of recovery of Revenue Receipts (Tax/non-tax) arrears with their age profile as per FORM B-1 (a).
4. Leave encashment - details of retirees and arrears, if any.
5. Establishment Budget.
6. No. of vehicles in the Department indicating type of vehicles and year of purchase including off the road, condemnation and road worthy vehicles.
7. No of telephone/Mobile phones indicating the name of Officers using them.
8. Retirement memo.
9. Vacant post provision as per following proforma:

Opening Balance 01.04.2023	No. of retirees 2023-24	Total	Recruitment made	Net vacan t posts	Provision included in R.E 2023-24	Provision included in B.E 2024-25
1	2	3	4	5	6	7

10. Details required as per FRBM Act.


23.08.23

Dr. Priya Badyal
Chief Accounts Officer
Financial Commissioner (Revenue), J&K.