

**Government of Jammu & Kashmir,
Office of the Financial Commissioner (Revenue), J&K.**

*From November to April at Rail Head Complex Jammu-180001 /
Phone No.: 0191-2470212, Fax -0191-2471221
From May to October at Amar Niwas Complex, Tankipora, Srinagar-190001
Phone No. : 0194-2459372, Fax-0194-2473828
Website: www.jkfcrr.nic.in E-mail id: jkfinancialcr@gmail.com*

Subject: Preparation of Budget Estimates for the year 2021-22 & Revised Estimates for the year 2020-21.

BUDGET INSTRUCTIONS

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 **[2021-22]** and Revised Estimates for the current financial year **[2020-21]** under Major Head: **2053-District Administration, Sub Heads:** [viz. 1051-Financial Commissioner, 1048-Divisional Commissioners, 1049-Deputy Commissioner, 0700-Sub Divisional Magistrates, 1046-Tehsils, 1052-Revenue Training Institutes, 2206-Joint Director P&S, 1058-Collection Charges, 1209-Nazool Organization, 105-Director Land Records, 0569-Agrarian Reforms, 1059-Consolidation of Holdings, 2205-Settlement Organization and 2310-Other Administrative Services SDM/ADO], 2071-Pension & other retirement benefits/ [New Pension Scheme and Leave encashment], Major Head: 2030-Stamp & Registration & 0029-Land Revenue [Receipts Budget] by or before **10th September 2020**. The Budget preparation of Form **B-2** will be uploaded by all the subordinate DDOs online through **BEAMS [Budget Estimation, Allocation and Management System] & Receipt Budget** of Form **B-1** will also be uploaded by all the concerned subordinate DDOs online through BEAMS.

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 **[2020-21]** and Budget Estimates for next financial year **[2021-22]** need to be done realistically, keeping in view, the guidelines given below:-

1. Salaries

- a) Revised Estimates for **[2020-21]** & Budget Estimates for the year **[2021-22]** should be prepared only for the sanctioned posts and in Forms B-2, B-3, B-4, B-4(I) and B-4(II) and B-10.
- 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 **2020-21** and in the Budget Estimates **2021-22** should also be appended with the Budget Proposals.
- d) Actual expenditure for the 1st six months of the current financial year shall include salary from **March 2020 drawn in April 2020** to the salary for

14/08

14/08/2020

the month of August 2020. In case the salary for the month of August 2020 is not drawn by the time, 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 2020 to (ending) February 2021.

- 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

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.

4. Leave Encashment:

The revised estimates for the current year [2020-21] 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.

The estimates of leave salary of retiring employees during the year 2020-21 and 2021-22 shall be supported by sanction of retirement memo of each employee.

5. 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

6. Medical Reimbursement

Reasonable estimates of medical reimbursement to regular or chronic patients, should be made separately in Form B-3 under detailed head "071-Medical reimbursement".

14/08

14/08/2020

7. **Rent, Rates & Taxes**

The Budget Estimates on this account for the year 2021-22 and Revised Estimates for the year 2020-21 should be supported by details of rented office buildings indicating there in the [name of office like Tehsil, Niabats & G.Q circle] in the basis of actual rent assessed by the competent authority i.e. District Rent Assessment Committee concerned. Year wise details of the arrears pending, if any, on this account should also be shown separately.

8. **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.

9. **POL**

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

10. **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. 2017-18 & 2018-19 and 2019-20
- III. Budget Estimates for 2021-2022.
- IV. Revenue /Receipts realized up to ending 9/2020
- V. Revised Estimates 2020-21.
- VI. Estimates for 2021-22 indicating previous arrears.
- 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.

11. **Electricity**

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

12. **Other details viz Vehicles, Electronic Gadgets, & Buildings**

- Statement of vehicles indicating type of vehicle, office from which allotted, year of allotment, vehicle No, year of make.
- Detailed list of photocopiers/Computers indicating year of purchase of each machine shall be enclosed with the estimates.
- A statement indicating the number/location of Govt. residential/non-residential (office buildings/Guest Houses/Rest Houses/Boarding Houses under the administrative control of the Office.
- A statement indicating Lands, held by the Department (DDO wise)

It is necessary to point out that, in the past, it has been seen that most of the DDOs 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

14/08

14/08/22

out and adequately projected. As a result, throughout the year we keep getting Wireless Messages, Faxes, Telephone Calls and written requests for additionalities especially in the matter of OE, TE, POL, Office Automation, Fixture and Furniture, etc. However, such requests do not lead to success, except rarely at the time of 1st and 2nd supplementaries. All the DDOs are, therefore, advised to personally ensure that the Budget Estimates are correct and in accordance with their local conditions and financial needs.

It is impressed upon all the Controlling/Drawing and Disbursing Officers to submit the Budget Estimates for the year 2021-22 and Revised Estimates for the current financial year 2020-21 alongwith [Form B-2] uploaded through BEAMS by or before **15th September 2020** to this Office **without fail**.

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


Sd/-
(Dr. Pawan Kotwal) IAS
Financial Commissioner (Revenue)
J&K, Srinagar.

No: FC/Bgt/725/2020-21

Dated: 14 - 08 - 2020

Copy to the:

1. Commissioner/Secretary to Govt. Revenue Department, J&K, Srinagar
2. Divisional Commissioner, Jammu/Kashmir
3. Commissioner, Survey & Land Records, J&K.
4. Deputy Commissioner, _____
5. Regional Director Survey & Land Records, _____
6. Additional Deputy Commissioner, _____
7. Director (P&S) with Financial Commissioner Office.
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 of the office.


(Z.A. Dewani)
Administrative Officer (Relief)
with Financial Commissioner (Revenue)
J&K, Srinagar.

Annexure (A)

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/arrears.
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. No of Photocopiers indicating the year of purchase of each machine.
9. No. of Computers indicating year of purchase of each Computer.
10. No. of Govt. Residential/ Non-Residential/Guest House/Rest Houses/Boarding Houses location wise under the administrative control of the department.
11. Off-treasury transactions as per proforma already circulated.
12. Retirement memo.
13. Vacant post provision as per following proforma:

| Opening Balance 01.04.2020 | No. of retirees 2020-21 | Total | Recruitment made | Net | No. of retirees 2020-21 | Provision included in R.E 2020-21 | Provision included in B.E 2021-22 |
|-------------------------------|-------------------------------|-------|---------------------|-----|-------------------------------|--|--|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 |

14. Gender Responsive Budgeting.
15. Details required as per FRBM Act.
16. Salaries are to be worked out as under:-
 - i. HRA @ 16/08% (as the case may be)
 - ii. DA at the prevalent rate
 - iii. 10% Employer's share for employees joining Govt. service on or after 01.01.2010.


14/08