Government of Jammu and Kashmir
Finance Department, Civil Secretariat
(Budget Division)
Jammu/ Srinagar
***

No.FD-BDGT0GEN/23/2021-03-FD-Part(2)-(7566680)
Dated: 24. 09 .2026

Subject: Preparation of Budget Estimates of 2027-28 and Revised Estimates of 2026-27.

All the Administrative Departments / HODs / Budget Controlling Officers/ DDOs are requested to start Budget preparation exercise for the year 2027-28 in the right earnest to enable examination, compilation and consolidation of these estimates in the Administrative Departments for onward submission of the same to the Finance Department. The Administrative Departments shall further carry out due scrutiny of estimates and forward their recommendations to the Finance Department not later than **31st October, 2026**. To achieve this target date, the budget preparation at the DDO and the HOD level shall be completed by **20th October, 2026** and **25th October, 2026** respectively. The budget preparation forms for both Revenue Budget and Capital Budget will be made available to all the field offices as well as the Administrative Departments online through 'Budget Estimation, Allocation and Management System' (BEAMS) only. Hard copies of forms except for B4(i), B4(ii), B-10 and project wise statement shall not be entertained in the Finance Department. The technical assistance in this regard shall be had from the PMU Team, Finance Department and the Resource Persons available in each District Treasury.

2. A detailed set of instructions for preparation of Budget proposals by the Departments are contained in the enclosed **Annexure 'A'.** For extant instructions on the subject reference can be made to the Budget Manual 2020.

3. A check list indicating details of information to be provided to Finance Department is also enclosed as **Annexure 'B'** for guidance.

4. All the Administrative Secretaries are requested to send Budget Proposals in respect of each HOD to the Finance Department by the notified date. The calendar for discussion of Budget proposals of the departments shall be issued separately.

5. The Budget proformas shall be submitted in Soft copies in respect of Revenue and Capex. No proposal shall be accepted if it is not complete in all respects as per guidelines issued as Annexures 'A', 'B' and 'C'.

6. The PMU Team shall put in place all the required arrangements for data entry in BEAMS by the DDOs/ Budget Controlling Officers at the HOD level and Director Finance(s)/ FA&CAOs at the Administrative Departments level.

7. The PMU Team shall ensure that the BEAMS application supports all the standardized 'Detailed Heads' in accordance with Government Order No. 177-F of 2025, dated 26-06-2025 for the financial year 2026-27 and 2027-28.

8. All the Administrative Departments/DDCs shall also attach the list of shelf of projects for 2027-28 qualifying under SASCI as already instructed by the authorities at a number of times during SASCI review meetings held in the current financial year.

Sd/-
(Shailendra Kumar),IAS
Financial Commissioner (ACS)
Finance Department

All Administrative Secretaries/
District Development Commissioners.

Enclosures: AA

Copy to the:

1. Learned Advocate General, J&K High Court, Jammu/Srinagar.
2. All Financial Commissioners (Additional Chief Secretaries).
3. Director General of Police, Jammu & Kashmir.
4. Principal Secretary to Hon'ble Lieutenant Governor.
5. Principal Accountant General (A&E), J&K, Srinagar/Jammu.
6. Principal Resident Commissioner, 5-Prithvi Raj, New Delhi.
7. Chief Electoral Officer, Jammu & Kashmir.
8. Director General, J&K Institute of Management, Public Administration and Rural Development.
9. Divisional Commissioner Kashmir/Jammu.
10. Chairperson, Jammu & Kashmir Special Tribunal.
11. Registrar General, J&K High Court, Srinagar/ Jammu.
12. Director Anti-Corruption Bureau, Jammu & Kashmir.
13. Director General, Accounts & Treasuries/ Funds Organization/ Resources/ Codes/ Audit & Inspection/ Local Fund Audit & Pensions, Finance Department.
14. All Heads of Departments/ Managing Directors/ Chief Executive Officers of State PSU's/ Autonomous Bodies/Societies.
15. Registrars, all Universities of Union Territory of Jammu & Kashmir.
16. Director Information, Jammu & Kashmir.
17. Director Archives, Archaeology and museums, Jammu & Kashmir.
18. Secretary, Jammu & Kashmir Legislative Assembly.
19. Secretary, Jammu & Kashmir Public Service Commission.
20. Secretary, Jammu & Kashmir Service Selection Board.
21. Director Estates, Jammu/Kashmir.
22. Director, Expenditure Division-I/II, Finance Department
23. Director Accounts & Treasuries, Jammu/Kashmir.
24. Director (Resources), Finance Department.
25. Principal, North Zonal Accountancy Training Institute, Jammu.

26. All Director(s) Finance/ Financial Advisors & CAOs.
27. All Director(s) Planning/ Joint Director(s) Planning.
28. SIO, NIC, Civil Secretariat, J&K
29. Principal Accountancy Training School Srinagar.
30. Joint Director, J&K Funds Organization, Srinagar/ Jammu.
31. All Treasury Officers, Jammu & Kashmir /New Delhi.
32. General Manager, Government Press, Jammu/Srinagar.
33. OSD/Private Secretary to Hon'ble Chief Minister.
34. Private Secretary to Hon'ble Deputy Chief Minister.
35. Private Secretaries to all Hon'ble Ministers.
36. Private Secretary to Hon'ble Advisor to Chief Minister.
37. Private Secretary to Chief Secretary, Jammu & Kashmir.
38. Private Secretary to Additional Chief Secretary, Finance Department.
39. All Officers/AAOs/Section Officers of Finance Department.
40. I/c Website, GAD (www.jkgad.nic.in)
41. I/c Website, Finance Department (www.jakfinance.jk.gov.in)
42. Record file (W2scs)

24.09.2026.

Mohd Shafait Rehman, (JKAS)
Deputy Director(Budget)
Finance Department

Annexure 'A'

1. Receipt Budget:

- All revenue earning departments, big or small, shall furnish the information strictly as per the prescribed format, FORM B-1, along with covering note for details. The estimates of Revenue Receipts (tax / non-tax) arrears with their age profile will be prepared as per the form 'FORM-B-1 Budget Manual-2020. It shall also be ensured that targets fixed for revenue shall be achieved in full. Online physical status may be provided to Finance Department in respect of Receipt Budget. The receipt position shall be furnished object wise alongwith unit rates as collected by the Departments over the last five years. The classification mismatch if any shall also be pointed out by the Departments while furnishing of the Receipt Budget. The receipt note should contain ways and means to augment revenues collected by each Department in precise manner. The autonomous bodies/PSUs being provided grant-in-aid/loan shall also provide object wise revenue receipts collected over the last five years and current year in a separate statement.

2. Previous year Expenditure:

- The Finance Department has been noticing huge variations in the actual expenditure of the preceding year as shown by the Departments and the numbers as shown by the Accountant General (A&E) J&K in the Annual Finance Account of that year. This has been viewed seriously. Care should, therefore, be taken to reflect the correct and duly reconciled expenditure in the Form B-2 and Form B-10.

3. Standardization of Detailed Heads:

- The Budget Estimates shall be prepared strictly in accordance with the standardized 'detailed heads' as per Government Order No. 177-F of 2025, dated 26-06-2025 and no other detailed head shall be put to use and in case, if any of the department puts detailed head not defined in the ibid order, the same shall be summarily disallowed.

4. Salaries:

i. Revised Estimates 2026-27 and the Budget Estimates 2027-28 shall be prepared against sanctioned posts for filled posts only in Forms B-4(i) and B-4 (ii) without any provision for vacant posts/ deputation posts.

ii. The Departments shall ensure that the expenditure figures under Budget Head B4 are duly uploaded on the BEAMS Portal. This process shall be carried out by establishing a proper linkage with the JKPaYSys (J&K Pay System), so that the data corresponds accurately with the CPIS (Centralized Personnel Information System) numbers of the respective employees.

iii. Revised Estimates 2026-27 and the Budget Estimates 2027-28 shall be prepared separately against deputation posts in Forms B-4 (i) and B-4 (ii).

iv. A separate statement showing provision for vacant posts for 12 months in BE 2027-28 and for 06 months in RE 2026-27 in Forms B-4 (i) and B-4 (ii)

respectively shall be appended with the Budget proposals. Such provisions shall not be included in B-2 and B-10 statements. Besides the month wise information shall also be furnished in the devised format for the same is as under:

(Rs. in lakh)

Financial year	Major Head	Sub Head	No. of vacant posts	Detailed Head	Total Provision.	Provision of one month.
Revised Estimates 2026-27. (September,2025 to February,2026) (6 months)				001-Salary		
				641-Pensionery Charges.		
Budget Estimates 2027-28 (12 months)				001-Salary		
				641-Pensionery Charges.		

v. The B-3 statement shall be supported with CPIS numbers of the Officers/Officials and Employee IDs in respect of all Departments and the Universities/ PSUs.

vi. A categorical certificate shall be furnished by all Administrative Departments to this effect, which should accompany the consolidated sheet for discussions in Finance Department. Administrative Departments should seek such certificates from each Head of the Department / Budget controlling officers/other Controlling Officer, who shall, in turn, seek same from Heads of Offices. Comparative statements of change in sanctioned strength during 2027-28 as compared to 2026-27 should also be prepared under the Revenue Expenditure Account.

vii. Forms B-2, B-3, B-4 (i) and B-4 (ii) shall be prepared separately for revenue expenditure, Centrally Sponsored Schemes (CSS), Central Schemes and Externally Aided Projects (EAP).

viii. Provision for CSS schemes shall be made as per the approved action plan.

ix. No creation of posts shall be anticipated and budgeted for either in Revised Estimates 2026-27 or in Budget Estimates 2027-28 for ensuing financial year.

x. Accounts for Salaries/ NPS Government contribution for last six (06) months of the previous financial year will be estimated from September 2025 to February 2026. Actual expenditure for first six (06) months of current financial year for Salary/NPS Government contribution to be shown for the period from March 2026 drawn in April 2026 to the month of August 2026.

xi. For left over detailed heads first six (06) months of current financial year shall be from April, 2026 to September, 2026 and for the previous financial year will be estimated from October, 2025 to March, 2026.

xii. Details of migrant posts filled up and vacant posts must be provided, where relevant, both by HoDs of Kashmir Division and their counterpart HoDs in Jammu Division responsible for disbursement of migrant salary.

xiii. Number of temporary posts created for regularization of pre-1994 daily wagers and the number out of such posts which cease to exist by way of retirement or adjustment of regularized workers against normal vacancies, as the case be.

xiv. No. of vacant posts available during the year indicating separately the number of such posts filled on contractual/ consolidated / adhoc basis.

xv. Actual normal vacancies in all categories at the time of preparation of estimates under 'Salaries'.

xvi. Administrative Departments are enjoined to append a separate statement on the pattern of 'FORM B-3', depicting in a consolidated form sanctioned as well as existing strength of posts. The requisite information in respect of autonomous bodies and PSUs getting Grant-in-Aid or loan for payment of salaries also will be enclosed as a separate statement. The employee ID wise salary information in respect of autonomous bodies and PSUs shall be provided in B-4 statement as well.

xvii. All the departments shall furnish the details of expenditure made during the last five (05) financial years under Detailed Heads: 001- Salary, 028-Grant-in-Aid/036-Grant-in-Aid (Salary) and other DHs, Sub Head wise as per the given format:

(Rs. in lakh)

Financial Year	Salary			Grant in aid (Salary)			Others (All other heads other than Salary and GIA)		
	BE	RE	Actual	BE	RE	Actual	BE	RE	Actual
2022-23									
2023-24									
2024-25									
2025-26									
2026-27									

5. Establishment Budget:

- As the Finance Department intends to compile establishment budget 2027-28 of the UT in final details, all the Departments shall, prepare details of Establishment in respect of sanctioned posts and incorporate the Pay Matrix / Levels as per SRO 193 of 2018. The staff strength as shown in budget proposals should strictly tally with the staff strength as shown in Establishment Budget. Variations, 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

6. Centrally Sponsored Schemes (Revenue & Capital):

- All Departments shall furnish the details of CSS provision both Revenue &Capex budget under RE 2026-27 & BE 2027-28 separately as per the given format:

S.No.	Name of the Department	Name of the CSS Schemes	Classification	Detailed Head	BE 2026-27	RE 2026-27	BE 2027-28

- The Budget under CSS being implemented in the districts as per 11th schedule of the constitution shall be consolidated by the Administrative Departments in

consultation with the DCs and furnished to the Finance Department in the above format. The actual targets under each scheme and projections should be based on scientific calculations. The requirement of the funds should be such as to cover the entire gap in funding of all the centrally sponsored schemes. Projection under all CSS should be made to achieve 100% targets under each scheme as per the standard norms of the scheme.

7. Capital Budget:

- The Department shall project next year's budget, based on output-outcome basis and each activity should be reflected in the Budget as a scheme which have defined targets and deliverables.

- (A)The departments shall furnish Capital expenditure Plan under the following six (06) categories:

  (i) Construction Plan.
  (ii) Upgradation and Maintenance Plan.
  (iii) Building Plan.
  (iv) Procurement Plan.
  (v) Gender Specific Plan.
  (vi) Child Welfare Plan.

- (B) (i) Capex budget and expenditure including District /Centrally Sponsored Schemes / Central / Externally Aided Projects should be included in the Budget Estimates 2027-28 in a separate statement on the pattern of the Revenue Expenditure budget showing the project-wise works statement with details of individual schemes in B-12 Form.

  (ii) The Departments shall ensure that BEs 2027-28 do not contain any lump sum provisions and that the projections are made right upto the last tier of classification i.e. upto detailed head level. Budget proposals should be prepared by each department in consultation with the respective DDOs.

  (iii) All the departments shall specifically indicate the actual expenditure of previous financial year and upto date expenditure of the current financial year in respect of the Capex including CSS in work statement of their budget proposals.

  (iv) There should be clear distinction between ongoing works and new works. The details of works should include scheme code/ work code generated on BEAMS Portal.

  (v) Both the Revised Estimates 2026-27 and Budget Estimates 2027-28 of works shall be projected by each HOD/Controlling Officer/ Budget Controlling Officer in consultation with respective Hon'ble MLAs.

(vi) Similarly the Revised Estimates 2026-27 and Budget Estimates 2027-28 in respect of District Sector under ongoing works shall be projected by each District Development Commissioner /AO (Budget Controlling Officer) through BEAMS login supported with B-12 statement. The Revised Estimates 2026-27 and Budget Estimates 2027-28 in respect of District Sector shall be prepared in consultation with elected representatives/ Hon'ble MLAs.

(vii) Budget Estimates 2027-28 for new works shall be prepared in consultation with respective elected representatives/ Hon'ble MLAs and provided separately in form B-12 which shall be discussed/considered during the ensuing budget discussion.

8. Linking of Budget with Sustainable Development Goals (SDGs):

- The Departments/DDCs shall prepare and update a clear, time-bound action plan/roadmap for achieving relevant SDG targets, along with measurable milestones, indicators and expected outcomes.

- Departments shall undertake a district-wise assessment of relevant SDG indicators to identify implementation gaps, priority areas and financial requirements which shall be linked with budget as and when the SOP is finalized.

- The concerned Administrative Departments/DDCs shall enclose the Budget proposals aligned with the approved action plan and identified SDGs.

9. Surrender of Savings:

- All the Departments shall provide savings under each object head both revenue and capital in Form-10 (enclosed). The justification for surrender of savings and additionality shall be furnished in the given statement with the budget proposals.

10. Classification of Budget:

- Budget Estimates and Revised Estimates should be prepared strictly as per the system of classification having eight tier and sixteen digit / alpha numeric pattern as indicated in the Demand for Grants for current financial year and in accordance with the standardized 'detailed heads' as per Government Order No. 177-F of 2025, dated 26-06-2025. Due diligence needs to be exercised while preparing the Budget Estimates, as such DDOs and Budget Controlling Officers shall ensure that the Estimates are prepared against the classifications which are in align with the List of Major Minor Heads so that the inaccuracies/misclassifications are reduced to the minimum while booking of expenditure/receipt by DDOs/TOs subsequently. Director(s) Finance/ FA&CAOs/ CAOs shall be personally responsible for ensuring the same. Any mismatch in the classification observed in the Revised Estimates shall be brought to the notice of Finance Department so that same can be rectified.

11. Leave Encashment:

- Funds requirement during the current financial year in respect of leave encashment for any arrear claims that are to be paid and other leave encashment claims in the ensuing financial year's estimates 2027-28 may be worked out under Major Head: 2071- Pension and Other Retirement Benefits after ensuring that not even a single name is missed out. The HoDs and Directors Finance / FA&CAOs of Administrative Departments shall personally verify their fund requirement on this account. Care should be taken to include all such employees who are presently on deputation outside their parent cadre and whose Leave Encashment dues are to be paid by their respective parent departments.

- The provision of Leave Salary in respect of officers/officials who are due to retire in the month of March during the current financial year shall be projected in the next financial year.

12. National Pension System (NPS):

- As a sequel to the implementation of National Pension System w.e.f. 01.01.2010, the Departments are required to work out the actual requirements of basic pay in respect of each DDOs, Establishment as Employer's contribution under detailed head '641-Pensionary Charges' below Major Head: 2071-Pensions and Other Retirement Benefits. The Departments are further advised to make the projections under this head more realistically after taking into account the provision for vacant posts.

13. Wages:

- Provision under the object head "025-Wages" shall be worked out as per the existing rates presently in vogue under the RE 2026-27 or BE 2027-28 and the wages/renumeration payable to the staff hired on outsourcing basis with approval of competent authority and with prior concurrence of Finance Department, shall be budgeted separately under DH: 363-Outsourcing of upkeep.

- The year-wise number of daily wagers/casual workers for the period 2015-16 to 2026-27 alongwith the full details about the source of paying wages to these workers shall be appended with the budget proposals.

- List of Daily Wagers shall also be furnished as per format enclosed as Annexure "C".

14. Rent, Rates and Taxes:

- Requirements under 'Rent, Rates and Taxes' should be supported by details of number of rented offices indicating sanctioned rate of monthly rent in each case. Arrears on account of rentals, if any, should be shown separately with full details as to the justification for the same.

15. Shifting of detailed heads from Revex to Capex.

- The projection of funds in respect of the following detailed heads shall be made in the Capital Component of the budget in terms of Govt. Order No. 119-F of 2025 dated 09-04-2025:

    - 020-Machinery & Equipment
    - 046-Purchase of vehicle
    - 054-Furniture & Furnishing
    - 103-Office Equipment and Appliances
    - 104-Land Compensation

16. Purchase of Motor vehicles:

- Proposals for "Purchase of Motor Vehicles" should be provided as per the following devised format:

    Name of Department Office for which vehicle is required: _____
    Full classification: _____
    Provision of funds:_____

S.No.	1	2	3	4	5	6	7	8	9
	Type of vehicle	Vehicle No. of vehicles already existing (off-road & on-road	Year of Purchase	Mileage covered in Kms	No. of vehicles provided by Motor Garages Deptt.	No. of vehicles condemned during last three years alongwith the condemnation orders	The details of deposit of condemnation proceeds.	No. of vehicle purchased by way of replacement	No. of vehicles proposed for procurement now

.

10	11	12	13	14	15	16	17	18
Whether proposal is for fresh or against replacement	Authorized no. of officer entitled for vehicle	No. of Vehicles for field work	Specification of proposed vehicles	Unit Cost	Total Amount involved	Whether driver available	if not outsourced cost o f the driver	Whether requirement can be met by hiring of vehicle with driver

- Failure to provide supporting details will render the department liable for adhoc cut in provisions available under "Purchase of Motor Vehicles" "POL". Moreover, departments are well advised to come up with proposals for hiring of vehicles instead of making purchases, if such a measure can mean economy of expenditure. The departments shall also provide details of hired vehicles which have been concurred by the Finance Department for which budget is being paid out of Transportation and Handling charges.

17. Telephones:

- Provision under "Telephones" should be supported by information about the number of sanctioned residential / office telephones and mobile phones with

and without STD facility and projections made accordingly, keeping in view the monetary ceilings for residential / mobile telephone bills prescribed by the Government.

18. Loans and Advances:

- Disbursements under loans / advances and recovery of loans and advances shall be estimated separately for each Scheme. The default in recovery of loans / advances shall also be shown separately along with measures taken by the Department to affect the recovery of arrears. All the departments shall provide the details of loans provided during the five years as per the following devised format:

S. No.	Year	Type of loan.	Amount	Amount reimbursed.	Balance	Remarks

19. Security Related Expenditure:

i. Departments authorized to incur SR Expenditure shall prepare separate statements indicating object head-wise provisions for SRE (reimbursable) items as according to the latest SRE guidelines.

ii. Item of expenditure not covered under these guidelines shall not be adopted by the Finance Department.

iii. Estimates for air lifting charges are required to be consolidated by Civil Aviation Department separately for each category namely SRE, normal (Non-SRE), Tourism etc strictly in accordance with the new format devised by the MHA within the guidelines.

iv. The concerned Administrative Departments shall estimate the requirement pertaining to their sector and show the same in their own budget proposals as well strictly as per SRE guidelines. Estimates in respect of "SRE" shall be prepared only for such items / heads as have been approved for reimbursement by MHA, GoI.

v. Projections of SRE, both in respect of revised estimates for current financial year and estimate for ensuing financial year, shall be made available to Finance Department ahead of Budget discussion so that the same are consolidated and forwarded to MHA in time for incorporation in the Union Budget.

20. Relief Operations:

- Expenditure against authorization of funds by Finance Department under SDRF against each item of expenditure shall be reflected in a properly tabulated form by the concerned Departments, supported by notes giving all relevant details. The information shall also be sent to DMRRR Department being the Nodal Department for compilation.

21. Cost Sharing Schemes:

- Complete details shall be supplied in respect of all Schemes in which cost is shared by the centre including 100% Central Schemes giving details of utilization of funds received in the previous years / received in the current

year, those expected in current year and the next year along with status of claims lodged for reimbursement against the expenditure already incurred so far.

22. Gender Responsive Budgeting:

- The existing provisions relating to gender budgeting may be suitably revised to align the UT's Budget exercise with the Government of India's Gender Budgeting framework. Accordingly, all Departments shall undertake a systematic Gender Budget Analysis of their schemes/programmes and identify provisions that specifically address the needs and priorities of women and girls. Gender-responsive allocations shall be submitted in prescribed Gender Budget Statement formats as given below:

Part A (100% Allocation):

(Rs in Crores)

Demand No./ Department	UT Scheme name/ Nomenclature (Scheme Code MH, Minor Head, sub-head, DH)	Actual Expdt. (2025-26)	Budget/ Outlay earmarked for BE 2026-27	Budget/ Outlay earmarked for RE 2026-27	Budget/ Outlay earmarked for BE 2027-28	Weightage in %
						100%
						100%
	Total					

Part B (Allocations between 30% to 99%):

(Rs in Crores)

Demand No./ Department	UT Scheme name/ Nomenclature (Scheme Code MH, Minor Head, sub-head, DH)	Actual Expdt. (2025-26)	Budget/ Outlay earmarked for BE 2026-27	Budget/ Outlay earmarked for RE 2026-27	Budget/ Outlay earmarked for BE 2027-28	Weightage in % (30% to 99% of total outlay under the head)
	Total					

Part C (Allocations below 30%):

(Rs in Crores)

Demand No./ Department	UT Scheme name/ Nomenclature (Scheme Code MH, Minor Head, sub-head, DH)	Actual Expdt. (2025-26)	Budget/ Outlay earmarked for BE 2026-27	Budget/ Outlay earmarked for RE 2026-27	Budget/ Outlay earmarked for BE 2027-28	Weightage in % (below 30% of total outlay under the head)
	Total					

- Gender Budget Statement shall be prepared in the above prescribed format and form an integral part of departmental Budget proposals. The concerned Administrative Department shall scrutinize and certify the correctness and completeness of the information before submission to the Finance Department.
- Departments shall strengthen the linkage between gender-responsive allocations, outputs and outcomes to facilitate assessment of the impact of Government expenditure on women and girls.

23. CDF, DDC/BDC, PRI and ULB Grant:

- Revised Estimates 2026-27 under CDF, DDC/BDC, PRI and ULB Grants shall be projected within the available grants in consultation with the respective elected representatives/Hon'ble MLAs.
- Budget Estimates 2027-28 under CDF, DDC/BDC, PRI and ULB Grantshall be proposed in the Form B-12 in consultation with the respective representatives/Hon'ble MLAs. No further revision under the grants shall be accepted after furnishing of estimates.

24. Budgetary Liabilities or Debt:

- Under Fiscal Responsibility and Budget Management (FRBM) Act, 2006, the information on the State Government liabilities is required to be published alongwith Budget documents as per the following Statements. These may be provided to Director Resources, Finance Department for compilation. Directors Finance/ FA&CAOs shall be held personally accountable for any delay or incompletion:
  a) Budgetary Liabilities (outstanding at end-March) and their break-up.
  b) Details of Guarantees given by the Administrative Department.
  c) Assessed Fiscal Risk of such State Govt. guarantees.
  d) Off-Budget Borrowings of by the Department.
  e) Liabilities of Public Sector Undertakings.
  f) Other implicit Liabilities of (Including Pension liabilities).
  g) Subsidies provided by Department.

- Various statements to be brought into use are as under:-
  a) A statement of select indicators of fiscal situation in Form D-1.
  b) A statement on components of State Government liabilities and interest, cost of borrowings / mobilization of deposits in Form D-2.
  c) A statement of Consolidated Sinking Fund in Form D-3.
  d) A statement on guarantees given by the Government in Form D-4.
  e) A statement on outstanding risk-weighted guarantees in Form-D-5.
  f) A statement on the Guarantee Redemption Fund in Form D-6.
  g) A statement of Assets in Form D-7.
  h) A statement on claims and commitments made by the State Government on revenue demands raised, but not realized in Form D-8.
  i) A statement on liabilities in respect of major works and contractors, committed liabilities in respect of land acquisition charges and claims on

the State Government in respect of unpaid bills on works and supplies in Form D-9.

j) A statement giving details of number of employee in Government, Public Sector and Aided Institutions and the related salary expenditure, in Form D-10.

- Since these Statements are going to form an essential and important part of Budget documents under the provisions of FRBM Act, the Adm. Departments / HODs and Budget Controlling Officers are enjoined to fill in the Statements with utmost care and caution so as to reflect true and exact position of data covered by these Statements. The concerned Departments shall make a detailed exercise to ascertain outstanding guarantees as already requested for so that the current position is reflected in Budget Documents.

25. Government Guarantees:

- All the concerned Departments shall make a detailed exercise to ascertain details of guarantees for the last five years. The information on this account shall be provided as under:

S. No.	Name of the scheme/ project for which Guarantee provided.	Period of Guarantee.		Nature of Guarantee	Present status.
		From	To		

26. Grants-in-Aid Salary/General/Maintenance of Assets):

- The Departments shall provide financial statements in respect of Grantee Bodies alongwith budget proposals as per the *Chapter 9 of GFR-2017.*
- All the Grantee Bodies shall furnish total receipts collected upto ending September and anticipated receipts in statement B-1 for the previous, current and ensuing financial year.
- The expenditure relating to Salary shall be furnished by each Grantee Body in statements B-2, B-3, B-4, B-4(i), B-4(ii), B-10 etc. as per formats in the Budget Manual 2020.
- The Gap funding required as per the provisions of *Chapter 9 of GFR-2017 s*hall be distinctly mentioned in the budget proposals by each Autonomous Body being provided Grant-in-Aid from the UT consolidated Fund.

27. Corporations:

- Corporations shall furnish the financial statements/ Profit & Loss statements/ income & expenditure statements/ utilization certificates/ audit period details/ date of latest Board of Directors meeting besides details of expenditure budget as per budget statements and complete revenue realization /plan budget and Bank balances.
- The expenditure shall be furnished by each Corporation in statements B-2, B-3, B-4, B-4(i), B-4(ii), B-10 etc. as per formats in the Budget Manual 2020.
- The relevant statements shall be prepared *as per the provisions of Chapter 9 of GFR-2017 and Budget Manual 2020.*

28. Output / Outcome Budget:

- The departments shall furnish output/ outcome Budget as per the following devised format in order to consolidate the figures of the same:

Output/ Outcome Budget

Department: _____ .

S. No.	Name of the scheme.	Revised Estimates 2026-27.					Budget Estimates 2027-28.		
		Target		Output		Outcome	Target		Outcome
		Physical	Financial	Physical	Financial		Physical	Financial	

- The Output/Outcome budget progress shall be monitored through online portal by Planning, Development and Monitoring Department.

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Annexure 'B'

Check list:

1. Forms B-3, 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. List of Daily wagers retired during 2026-27 and retiring during 2027-28. The departments shall ensure that the amount of the retired /retiring Daily wagers has accordingly reduced in the budget estimates.
7. Scheme wise Basic pay for 2026-27 and 2027-28 (both under Urban and Rural).
8. No. of vehicles in the Department indicating type of vehicles and year of purchase including off the road, condemned and roadworthy vehicles.
9. No. of telephones / mobile phones indicating the names of officers using them.
10. No. of photocopiers indicating the year of purchase of each machine.
11. No. of computers indicating year of purchase of each machine.
12. No. of Government residential / non-residential / Guest Houses/ Rest Houses/ Boarding Houses location wise under the administrative control of the department.
13. Off- Treasury transactions.
14. Vacant posts provision as per following proforma:

OB 1.4.2026	New creations 2026-27.	Total	Recruitment made	Net vacant posts	Provision included in REs 2026-27.	Provision included in BE 2027-28.
1.	*2.*	*3.*	*4.*	*5.*	*6.*	*7.*

15. Gender Budget Statement.
16. Details required as per FRBM Act.
17. Disclosure (financial) statements in respect of Grants-in-Aid.
18. Statement showing outstanding Government Guarantees.
19. Estimates in respect of SRE to be submitted ahead of Budget proposals and should reach Finance Department not later than 15th October of current year.
20. Statement on the pattern of FORM B-3, depicting in a consolidated form sanctioned as well as existing strength of posts both under the normal revenue expenditure, CSS, Central Schemes and EAP Budgets (to be prepared by Administrative Departments).
21. Shelf of projects for 2027-28 qualifying under SASCI.

Annexure "C"

(Format showing details of DRWs/ Need Base labourers/ Seasonal labourers/Contingent paid labourers)

Department: _____ .

Scheme: _____ .

S. No.	Name	Aadhaar No.	Date of Birth	Rate of wages	Engagement date	Basic rate of engagement	Category of labourers (DRW/Need Base/ Seasonal/ Contingent paid)	Total budget for the year

FORM B-10

Statement of Excess and Surrenders for the ongoing financial year: 20…….-20… ……

- DEPARTMENT : …….
- OFFICE : …….
- DEMAND NO. : …….
- MAJOR HEAD : …….
- MINOR HEAD : …….
- SUB-HEAD: …….

(Rs.in lakh)

S. No.	Code	Object Head	Budget provision for the year	Sanctioned additions or alterations by re-appropriation or extra grant	Total (3+4)	Actaul for last six months of the previous fin. year.	Actaul for first six months of the ongoing fin. year.	Total (6+7)	Anticipated total expenditure for the fin year.	surrender	Excess	Revised estimates adopted by the FD	Explanation for variation
1	2	3	4	5	6	7	8	9	10	11	12	13	14