

BUDGET-INSTRUCTIONS
MOST IMMEDIATE/DATE BOUND

No.2/5/2018-1B&C

From

Additional Chief Secretary to Government Haryana,
Finance Department.

To

1. All the Head of Departments, All Commissioners of Divisions and Deputy Commissioners in the Haryana State.
2. Registrar General, Punjab & Haryana High Court, Chandigarh.

Dated, Chandigarh, the 3rd October, 2018.

Subject: Instructions for preparation of Budget Estimates for 2019-20 regarding.

Sir,

.....

All the Departments are required to submit Budget proposals every year to the Finance Department for the finalization of Budget Estimates for the next year. Though the comprehensive instructions for preparing these Budget proposals are contained in Chapters 3, 4 and 5 of the Budget Manual, yet some additional instructions are issued on the subject by the Finance Department every year. It has been observed that some Departments do not adhere to these instructions while framing Budget Estimates leading to unwanted correspondence and delay. You are, therefore, requested to instruct the concerned officials of your organization to keep these guidelines in view besides the provisions contained in the Budget Manual particularly to the above stated provisions while preparing the Budget Estimates for the year 2019-20.

2. Attention is particularly invited to the submission of modified form B.M.2 only on the online basis by Departments through the User Id assigned to them for Budget on bamsharyana.nic.in portal (enclosed as Annexure-I) which should contain the following information:-

- (a) Original estimates (B.E.) of the current year 2018-19.
- (b) Accounts of the year 2016-17.
- (c) Actuals of year 2017-18 for the last 6 months.
- (d) Actuals of current year 2018-19 for the first 6 months.
- (e) Revised Estimates of expenditure for the year 2018-19 proposed by Department.
- (f) Budget Estimates for the year 2019-20 proposed by Department.
- (g) Remarks.
- (h) It should be submitted online by the Departments after consolidation of entire Budget proposals by their DDOs

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INFORMATION MAY BE SENT ONLY IN THE ONLINE MODE. However Department may submit hard copy to Finance Department only downloaded from the website bamsharyana.nic.in.

INFORMATION NOT IN THE ABOVE FORMAT IS LIABLE TO BE RETURNED.

B.M. FORM 10

3. Information in B.M. form 10, enclosed at Annexure-II regarding Pay, DA, Medical Allowances etc., be supplied alongwith the Budget Estimates for the year 2019-20 to enable the Finance Department to assess the normal increase on account of annual increments and also on account of specific items leading to increase in contingencies. In the absence of such information, no increase would normally be provided for. The information may be obtained from HRMS Portal.

POL

4. The number of vehicles (petrol/diesel driven) in existence and number of vehicles likely to be condemned/replaced during the year 2019-20 should be indicated separately, while demanding the provision for POL.

5. With regard to the preparation of Budget Estimates year 2019-20 following clarifications are hereby made for the benefit of all concerned:-

- i) It is mandatory for the State Government to seek advice of the Principal Accountant General (A&E), Haryana in the matter of opening of new Sub Heads (New Scheme). It is, therefore, reiterated that no new Sub Head (scheme), will be included until it is approved by the Principal Accountant General (A&E), Haryana. Departments are advised to obtain prior approval of the Principal Accountant General (A&E), through Finance Department, if any new scheme is to be added in the Budget Estimates, year 2019-20.
- ii) No object head can be opened without the consent of Principal Accountant General (A&E), Haryana. A list of standardized object heads alongwith their code numbers, as approved by the C&AG of India, is enclosed (Annexure-III). The Budget documents will be prepared according to these object Heads with their standardized code numbering 01 to 99. All the Departments are requested to restrict their budgetary proposals within these object heads without insisting upon any other object head beyond this list.
- iii) It has been observed that various departments keep sending proposals for the purchase of motor vehicles during the year without any budget provision for the purpose. All Head of Departments are requested to make specific budget provisions under object head "motor vehicles" if they intend to purchase any new vehicle or replace old vehicles during year 2019-20 otherwise, no proposal for the purchase of vehicles will be entertained by the Finance Department. It is also clarified that all expenditure relating to vehicles i.e. maintenance, repair, purchase, replacement etc. will be included under the object head "motor vehicles".

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- iv) The Comptroller and Auditor General of India has desired that all expenditure on account of accommodation, transport/DA etc. of Ministers/Officers on travel abroad should be sanctioned and drawn distinctly under the object head "foreign travel allowance". It is, therefore, requested that distinct provision for this purpose be made, if required, in the budget proposal for the year 2019-20 under object head "48-foreign travel allowances".
- v) In view of the discontinuation of Plan and Non-Plan classification w.e.f. year 2017-18, the Plan Scheme memorandum from now onwards would be known as Explanatory Memorandum on Welfare and Development schemes. So the Departments are required to send the proposals to Department of Economic & Statistical Analysis (DESA) online for such schemes in the Standard Format. Only downloaded documents from website bamsharyana.nic.in may be submitted to Finance Department.
- vi) It has been observed that the payments to the persons working on contract basis, daily wages and even those providing professional services is being drawn by many departments from the salary object head (object code: 01) which is against the rules/instructions. As per Government Rules/instructions salary of only those Government employees who are working in the regular time scales sanctioned by the Government can be drawn from salary Head (object code: 01) and the payment to contractual employees is to be made from the contractual services object head (object code: 69), payments to professional person i.e. I.T. professionals e.g. Data Entry Operator, Programmer etc. taken on contract bases is to be drawn from the object head of Professional and Special Services (object code: 33). Further, the payment to daily wagers/part timers is to be made from wages object head (object code: 02). These instructions need to be complied with strictly while preparing Budget Estimates year 2019-20.
- Further, it has already been decided by Finance Department that the diversion of funds should be a rarity in future and once funds are diverted from one object head to another by pointing out savings, the funds so diverted would not be accounted- for during the Revised Estimates year 2018-19 except in exceptional circumstances.
- vii) The Principal Accountant General, Haryana has brought to the notice of Finance Department time and again that the expenditure under Minor Head "800- Other Expenditure" is more than 50% of the expenditure under various Major Heads. AG Office has further desired that all such Major Heads should be reviewed and get the budget sanctioned under suitable Minor Heads other than "800- Other Expenditure" to avoid excessive booking under Minor Head "800". Thus, the departments are advised that in future the matter regarding opening of Sub-Heads under Minor Head "800- Other Expenditure" may be taken up with the AG Office personally first and after consultation of AG Office, the case may be sent to Finance Department so that expenditure could be booked/accommodated in the relevant Minor Heads.

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- viii) Attention is also invited to Finance Department instructions bearing No.2/1/2008-5B&C dated 4th February, 2008 wherein it was decided that schemes exclusively meant for SCSP Component should continue to be reflected under specific Minor Head 789-Special Component Plan for Scheduled Castes for State Plan Schemes or 793-Special Central assistance for Scheduled Castes Component for Central Plan Scheme. Further the said instructions be followed mutatis-mutandis in the Revised Estimates 2018-19 and Budget Estimates 2019-20 as well.
- ix) The Principal Accountant General (A&E), Haryana has brought to the notice of Finance Department vide their letter No. Appn./A/cs/Scrutiny/Budget 2017-18/410 dated 14/06/2017 that accounting of "Grant-in-Aid" given by the State Government needs to properly account for in future. The following minor heads may be opened below the Major/Sub-Major Heads when necessary.

190- Assistance to Public Sector and other undertakings

191- Assistance to Municipal Corporation

192- Assistance to Municipalities/Municipal Councils

193- Assistance to Nagar Panchayats/Notified Area committees or equivalent thereof

195- Assistance to Co-operatives

196- Assistance to Zilla Parishads/District level Panchayats

197- Assistance to Block Panchayats/Intermediate level Panchayats

198- Assistance to Gram Panchayats

199- Assistance to Other Non-Government Institutions

ECONOMY IN EXPENDITURE/GUIDELINES

6. Instructions issued from time to time regarding economy in expenditure must be kept in view.

BUDGET CALENDAR

7. Budget Calendar for the preparation of Budget Estimates for the financial year 2019-20 is enclosed (Annexure-V). **It may please be noted that the Finance Department will not be able to entertain any budget proposal received after the specified dates or that is not otherwise in accordance with these instructions, in such cases the budget proposals would be finalized by the Finance Department according to its own best judgment.**

8. These instructions can be downloaded from the Finance Department website www.finhry.gov.in.

Yours Sincerely,


Under Secretary Finance (B)

for Additional Chief Secretary to Government Haryana,
Finance Department

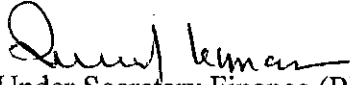
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No.2/5/2018-1B&C

Dated 3rd October, 2018.

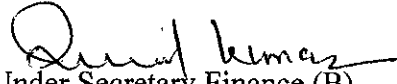
A copy, with a copy of its enclosures, is forwarded to the Principal Accountant General (Audit and Accounts & Entitlement), Haryana with the request that:-

- i) He may kindly inform the Finance Department about the estimates of the Heads of Accounts with which he is concerned by the dates indicated in the calendar and ;
- ii) He may kindly ensure up-to-date reconciliation of expenditure with the departments to enable the latter to frame their revised estimates 2018-19 realistically.


Under Secretary Finance (B)
for Additional Chief Secretary to Government Haryana,
Finance Department

A copy, with enclosures, is forwarded to all the Additional Chief Secretaries/ Principal Secretaries to Government Haryana, for information.

2. **They may kindly ensure that the Departments under their Administrative control will submit the budget returns by the dates prescribed in the schedule at Annexure-V.**


Under Secretary Finance (B)
for Additional Chief Secretary to Government Haryana,
Finance Department

To

All the Additional Chief Secretaries /Principal Secretaries
to Government, Haryana.

U.O. No.2/5/2018-1B&C

Dated 3rd October, 2018

A copy, alongwith copies of enclosures, is forwarded to all Secretaries Finance/ Special Secretaries/ Additional Secretary Finance/ Joint Secretary/ Deputy Secretaries/ Under Secretaries/ DD ERAMU/ Superintendents of the Finance Department (Budget Control Branches) for information and necessary action.

2. It is requested that the dates prescribed in the Schedule should be adhered to. Cases of default should be brought to the notice of the concerned Administrative Secretary by the Branch Officer concerned. It is also requested that all the printable budget

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material should be signed by the concerned Assistant, Superintendent, Under Secretary, Deputy Secretary and Special Secretary/Additional Secretary Finance to ensure the correctness of not only language in Hindi and English both but also the facts, figures and other material.


Under Secretary Finance (B)

for Additional Chief Secretary to Government Haryana,
Finance Department

To

All the Secretaries/Special Secretaries/Additional Secretary./Joint Secretary /Deputy Secretaries/ Under Secretaries /DD ERAMU/Superintendents of the Finance Department (Budget Control Branches).

U.O. No.2/5/2018-1B&C

Dated 3rd October, 2018.

Internal Distribution

PS/FM
PS/ACSF

**Annexure-I
Form BM-2
Major HEAD**

Major HEAD SUB MAJOR HEAD MINOR HEAD STANDARD OBJECT OF EXPENDITURE	Budget 2018-19	Accounts 2016-17	Actuals of previous year 2017-18 for last 6 months	Actuals of current year 2018-19 for first 6 months	Revised Estimate 2018-19 Proposed by Head of Deptt.	Budget Estimate 2019-20 Proposed by Head of Deptt.	Remarks
Salaries							
D.A.							
Leave Travel Concession							
Medical Allowance							
Stipend/Scholarship							
Travel Expenses							
Office Expenses							
POL							
Material & Supplies							
Rent Rate and Taxes							
Wages							
Motor Vehicle							
Grant-in-aid							
Foreign Allowance							
Other Charges							
Others (p1 Specify as selected form-Annexure- VI according to the requirement.)							
Total							

Note: In the case of Irrigation Branch 6+6 months actuals need not be supplied for any head except "Maintenance and Repairs" and "establishment".

Annexure-III

Code No.	Object Head (SOEs)
01	Salaries
02	Wages
03	Dearness Allowances
04	Travel Expenses
05	Office Expenses
06	Rent,Rates and Taxes
07	Publications
08	Advertising and Publicity
09	Grants-in-Aid-General
10	Contributions
11	Subsidies
12	Scholarships and Stipends
13	Hospitality/Entertainment Expenses
14	Sumptuary Allowances
15	Secret Services Expenditure
16	Major Works
17	Minor Works
18	Maintenance
19	Machinery and Equipment
20	Tools and Plant
21	Motor Vehicle
22	Investments
23	Loans
24	Materials And Supplies
25	Interest
26	Dividends
27	Pensions
28	Gratuities
29	Depreciation

Annexure-III Contd.

Code No.	Object Head (SOEs)
30	Inter Account Transfers
31	Write off Loans/Losses
32	Suspense
33	Professional and Special Services
34	Other Charges
35	Royalty
36	International Programmes
37	Payments out of Discretionary Grants
38	Deputation/Travel Abroad of Scientists
39	Rewards
40	Water Charges
41	Discounts
42	Committment Charges
43	Grant for creation of capital assets
44	Arms and Ammunition
45	P.O.L
46	Clothing, Tentage and Store
47	Stores and Equipment
48	Foreign Travel Allowances
49	Festival Advances
50	Advances
51	Compensation
52	Gifts
53	Reserves
54	Expenses of Conduct Tours
55	Fees to Staff Artist
56	Feeding and Cash Doles
57	Purchase of Food Grains

Annexure-III Contd.

Code No.	Object Head (SOEs)
58	Central State Transfer of Resources
59	Prizes and Awards
60	T.A. D.A.to Non Official Members
61	Refunds
62	National Value of Gifts Received
63	Customs Duty
64	Lands
65	Buildings
66	Proficiency & Special Services
67	Medical Reimbursement
68	Election Expenditure
69	Contractual Service
70	Leave Travel Concession
71	MRC to Pensioners
72	Aid to Poor Accused
73	Aid to Indigent Persons
74	Special Comp.Plan for SC.
75	Conveyance Allowance
76	Unemployment Allowance
77	Deduct Recoveries
78	Deduct Recoveries (Suspense)
79	Ex-Gratia
80	Lump Sum Provision
81	Court Fee
82	Legal Camps
83	Equipment of Lab.
84	Legal Fee to Counsels
85	Research and Development
86	Training
87	Honorarium

Annexure-III Contd.

Code No.	Object Head (SOEs)
88	Computerisation (IT)
89	Miscellaneous
90	Rebate on Khadi
91	Recoveries
92	Energy Charges
93	Uniform/Liveries
94	Fellowship
95	Internship
96	Work Figure
97	Development of Farm
98	Furniture
99	Purchases

ANNEXURE IV

MEMORANDUM EXPLANATORY ON WELFARE & DEVELOPMENT SCHEMES

1. Head/Sub-Head of Department (As per list attached) _____
2. Name of the Scheme _____
3. Scheme Code as depicted in Budget Document (Eg.: -P-01-.....).

4. Description _____ Explanatory memorandum should contain the following information/details:-

When the Scheme was started ?

- (a) Financing pattern of the State scheme, CSS or EAP.
- (b) Aims and Objects of the scheme from its initiation and its performance.
- (c) Targets achieved so far.
- (d) Financial and physical targets for the year 2019-20.
- (e) Quantum of funds likely to be borne by Government of India or by any other external agency.
- (f) Benefit of the scheme and reasons for continuation of the scheme during the year 2019-20.

ANNEXURE -V

**SCHEDULE OF DATES FOR THE SUBMISSION OF RETURNS TO THE
FINANCE DEPARTMENT IN CONNECTION WITH THE PREPARATION
OF THE BUDGET ESTIMATES, 2019-20.**

I Ordinary Budget

a) Receipts Estimates- (Receipt Budget Material)

i)	Other than Land Revenue, Irrigation and civil works by	15 th October, 2018
ii)	Land Revenue	25 th October, 2018
iii)	Irrigation	23 rd November, 2018
iv)	Civil works	23 rd November, 2018
v)	Final Receipts Estimates in respect of Land Revenue, State Excise Duties, Stamps Interest, Irrigation and Extraordinary Receipt	10 th January, 2019
vi)	Expenditure Estimates (Permanent Budget Material)	From 15 th October, 2018 to 5 th November, 2018

II Statement of Excess and Surrenders

	Statement of Excesses and Surrenders to be supplied to the Finance Department by the Head of Department by	4 th December, 2018.
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