

CIRCULAR

Sub: Collegiate Education Department –Budget Estimate 2016-17-Preperation of -Instructions-Issued.

Ref: 1. Government letter no.30/BW-G3/2015/Fin dated 15.06.2015
2. Circular No.72/2015/Fin dated 05.08.2015

Attention of all Heads of Institutions/Officers under this Directorate is invited to Para 31 in Kerala Budget Manual and requested to take immediate steps for the preparation of Budget Estimate for 2016-17. The revised estimate for 2015-16 should be prepared as realistically as possible with reference to the following facts, instead of repeating the previous year's budget figures in a routine way.

1. The progress of expenditure during the first five months of the year.
2. The expenditure likely to be incurred during the remaining seven months of the year.
3. The additional funds required
4. Any other relevant matter that will affect the expenditure during the year.

The actual expenditure up to July 2015 booked under such detailed head should also be furnished along with revised estimate proposal. The following instructions may be strictly followed while preparing the budget estimate for the year 2016-17.

Budget Estimate 2016-17

1. Separate statement on arrears of tax and non tax revenue and arrears of loans and advances in the proforma shown in Annexure I and II should also be furnished along with the Estimates.

2. **(01)Salaries.**

The forecast of estimates on salary requirements should be accurate. The provision should be worked out with reference to the actual pay drawn by the various incumbents. To verify the calculations a statement showing the sanctioned strength, the actual strength in position, their scale of pay and actual pay should be furnished. While preparing the estimate of salaries, data as available in the Service Payroll Administrative Repository of Kerala (SPARK) should also be taken into due consideration. The variation between the strength of staff included in the budget 2015-16 and the proposed in the budget for 2016-17, should be explained in the remarks column by attaching copies of relevant sanction orders, if any. The following annexure may be strictly filled while preparing the budget Estimate under Salaries.

- a. Annexure III –Statement of sanctioned strength in each permanent and temporary establishment
- b. Annexure III-i – Statement of Fixed Allowances DA & HRA
- c. Annexure III-ii –Number of Government Servants drawing different rates of House Rent Allowance(HRA)
- d. Annexure III-iii- Budget Estimate-Medical Reimbursement
- e. Annexure III-iv-Statement of Fixed Allowances (01-5 Other Allowances)

Estimate of conveyance allowance to Physically Challenged Employees, PCA/PTA admissible to certain categories of employees, other allowances like CCA, HTA, Risk Allowance, Compensatory allowance, Special Allowance etc and estimate of Uniform Allowance, Adhoc Bonus/Special Festival Allowance payable to employees will form part of Estimates of 'Other Allowances' under 'Salaries'

f. Annexure IV-Statement showing the details of posts created/abolished. (In the case of employees who are given the scales of pay equivalent to UGC or similar other scales, separate similar statement should be furnished).

3. **(02)Wages**

A statement Part-time and Full-time Contingent Employees and Daily waged employees shall be furnished in Annexure V

4. **(04)Travel Expenses, etc**

The estimates proposed against each detailed head should be accompanied by supporting statements. The estimates under Travel Expenses shall be furnished in Annexure VI showing separately the provisions under (1) Tour TA, (2) Transfer TA and (3) Leave Travel Concession. While preparing estimates under Travel Expenses, the guide lines prescribed in the Ninth Report of the Kerala Administrative Reforms Committee shall be adhered to. The figures should be split into following categories.

- (a) For tours related to defending Government cases in various courts of law.
- (b) For tours which, if not undertaken, will directly result in financial loss to Government.
- (c) For tours of inspection as per standing orders laying down such inspections
- (d) For journeys for training purpose.
- (e) For other tours.

5. **(05) Office Expenses**

The Provision under proposed 'Office Expenses' indicating the requirement of fund under (1)Water Charges (2)Electricity Charges (3) Telephone Charges (4) Other Items shall be furnished in Annexure VII-i,VII-ii, VII-iii, and VII-iv respectively. Relevant details of telephone connections as required in Annexure VIII should also be furnished as supporting attachment to Annexure VII-iii. Statement showing the requirements and the approximate cost should be furnished.

6. **(06) Rent, Rate and Taxes**

Details of buildings taken on rent and the rate of rent fixed by Government for each building should be furnished separately.

7. **(18) Maintenance** Statement showing the requirements and the approximate cost should be furnished.

8. **(24) Materials and Supplies** Statement showing the requirements and the approximate cost should be furnished.

9. **(34) Other Charges**

The expenditure towards Water charges and Electricity charges for functional purposes should be debited under the object heads viz, (1) Water Charges (2) Electricity Charges (3) Other Items below the detailed head '34 Other Charges'. Statement on 34 other charges should be furnished

10. **(99) Information Technology**

The proposals relating to Budget Estimates in respect of computer related expenditure including training, acquisition of hardware/software as well as development and maintenance of software should invariably be classified under the detailed head '99 Information Technology.

All Head of Institutions /Officers should personally ensure that estimates are prepared with utmost care taking into account all aspects that are normally available at the time of estimation so as to avoid instance of huge variation between estimates and actual. The Specific economy restrictions shall be kept in view while working out the requirements.

The estimate has to be submitted to Government immediately by the Directorate. If the budget proposals are not received within the stipulate time from any office, this office will be forced to prepare arbitrary proposals in

that respect and include the same in the budget estimate. The defaulting institutions will have to bear all expenses inherent there in.

The view of the above the Heads of all Institutions/Officers under this Directorate are requested to prepare and forward the budget estimate and revised estimate of their respective Institutions/Offices on or before 31st August 2015 without fail.

Sd/-
V.Ajayakumar
Senior Finance Officer
For Director of Collegiate Education

Copy to:

1. Deputy Director of Collegiate Education
Kollam/Kottayam/Ernakulam/Thrissur/Kozhikkode
2. All Principals of Government Colleges
3. All Wardens of Government College Hostels
4. Special Officer for Scholarship
5. Accounts Officer PF
6. Accounts Section
7. Planning Section
8. Current file

//Approved for issue//

V. d. Rani

Superintendent

Annexure I
(Referred to in para 3)

Statement of arrears of Tax and Non Tax Revenue

Name of Department

I. Arrears of Tax

A. Tax Revenue

1. Item (Head of Account)

- a) Arrears outstanding at the beginning of the year 2015-2016
- b) The Demand for the year 2015-2016
- c) The amount collected during the year 2015-2016
- d) The amount remitted or written off during the year 2015-2016

B. Non Tax Revenue

II. The Amount of arrears as at the end of 2014-2015 is at the following stage of action (Rs. in lakh)

- (a) Revenue Recovery proceedings
- (b) Amount stayed by Court
- (c) Amount stayed by Government
- (d) Amount stayed by other authorities
- (e) Others

TOTAL:

Annexure II
(Referred to in para 3)

Statement of Arrears of Loans and Advances

Name of Department

I. Item

- (a) The arrears outstanding at the beginning of the year 2015-2016
- (b) The demand for the year 2015-2016
- (c) The amount collected during the year 2015-2016
- (d) The amount remitted or written off during the year 2015-2016

Annexure III

(Referred to in para 10)

Statement of sanctioned strength in each permanent and temporary establishment

Name of Department :									
Name of Office :									
Demand :					Description :				
Heads :									
	MAJ	SMJ	MINR	SUB	SUBSUB	DH	OBJ	PLAN/NON-PLAN	VOTED/CHARGED
						01	1		
Head Description :									

Sl No.	Designation	Scale of Pay	Basic Pay	Dearness Pay	Special Pay	GZD(Y/N)	Service Category	No. of Staff			Total Pay	Remarks
								Per	Temp	Total		
1												
Total:												

Monthly Grand Total	
Yearly Grand Total	

5

90

Annexure III-i

(Referred to in para 10)

Statement of fixed allowances - DA & HRA

Name of Department :										
Name of Office :										
Demand :					Description :					
Heads :	MAJ	SMJ	MINR	SUB	SUBSUB	DH	OBJ	PLAN/NON-PLAN	VOTED/CHARGED	
Head Description :										

Sl No.	Designation	Total Pay	Service Category	No. of Employees	Monthly DA 01-2 (in Rs)	Yearly Total (in Rs)	Monthly HRA 01-3 (in Rs)	Yearly Total (in Rs)	Remarks
				Total:					

7

07

Annexure III-ii
(Referred to in para 10)

Number of government servants drawing different rates of House Rent Allowance

Name of Department :									
Name of Office :									
Demand :					Description :				
Heads :	MAJ	SMJ	MINR	SUB	SUBSUB	DH	OBJ	PLAN/NON-PLAN	VOTED/CHARGED

Place Code	Place Name	Pay Range Code	Pay Range Name	HRA Amount	Number of Staff	Monthly Total

Annexure III-iii

(Referred to in Para 10)

Budget Estimates - Medical Re-imburement

Name of Department:									
Name of Office :									
Demand :					Description :				
Heads :	MAJ	SMJ	MINR	SUB	SUBSUB	DH	OBJ	PLAN/NON-PLAN	VOTED/CHARGED
Heads Description :									

SI No.	Actual Expenditure for 2014-15 (in Rs)	Budget Estimate for 2015-16 (in '000)	Actual Expenditure for first five months of 2015-16 (in Rs)	Revised Estimate for 2015-16 (in '000)	Budget Estimate for 2016-17 (in '000)	Remarks
Total:						

Annexure III-iv
(Referred to in para 10)

Statement of Fixed Allowances (01-5 Other Allowances)

Name of Department :									
Name of Office :									
Demand :					Description :				
Heads :									
	MAJ	SMJ	MINR	SUB	SUBSUB	DH	OBJ	PLAN/NON-PLAN	VOTED/CHARGED
Heads Description :									

Sl No.	Designation	Total Pay	Total Staff	Allowance-1			Allowance-2			Bonus	Festival Allowance	Grand Total
				No. of Staff	Monthly Amount(in Rs.)	Yearly Amount(in Rs.)	No. of Staff	Yearly Amount(in Rs.)	Yearly Total(in Rs.)			
1												
			Total :									

Grand Total	
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Annexure IV
(Referred to in para 10)

***Statement showing the details of posts created/abolished**

Major, Minor and Sub Head :

Sl. No	Name of Department and Name of Office	Category of Post and Scale of Pay	Number of posts					Posts up-graded/down-graded	Posts declared as surplus	In the case of temporary posts, date of expiry of sanction	No. and date of the G.O. sanctioning creation, abolition, etc.	Details of sanction accorded for the continuance of temporary staff appointed exclusively for special work for specified period.	Remarks.
			Newly created	Abolished	Temporary Posts made	Permanent							
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)		

* In the case of the employees who are given the scales of pay equivalent to U.G.C. or similar other scales, separate similar statement should be furnished.

Annexure V
(Referred to in Para 12)

Details of Contingent Employees

Name of Department :									
Name of Office :									
Demand :					Description :				
Heads :									
	MAJ	SMJ	MINR	SUB	SUBSUB	DH	OBJ	PLAN/NON-PLAN	VOTED/CHARGED
Head Description :									

Sl No.	Wages Type	Number of Staff	Basic Pay	DA Eligible	DA Rate	Allowance1	Allowance2	Daily Rate	Number of Days	Budget Estimate 2016-17(in'000)	Remarks
1											
2											
3											
Total:											

12

05

Annexure VI
(Referred to in Para 17)

Budget Estimates - Travelling Expenses (DH-04)

Name of Department :										
Name of Office :										
Demand :					Description :					
Heads :		MAJ	SMJ	MINR	SUB	SUBSUB	DH	OBJ	PLAN/NON-PLAN	VOTED/CHARGED
Head Description :										

Sl No.	Travelling Expense Type	DH	OH	Actual Expenditure for 2014-15 (in Rs)	Budget Estimate for 2015-16 (in '000)	Actual Expenditure for first five months 2015-16 (in Rs)	Revised Estimate for 2015-16 (in '000)	Budget Estimate for 2016-17 (in '000)	Remarks
1	Tour T. A	4	1						
2	Transfer T. A.	4	2						
3	Leave Travel Concession	4	4						
Total:									

Annexure VII-i
(Referred to in Para 17)

Budget Estimates - Office Expenses (05 - 1-Water Charges)

Name of Department :										
Name of Office :										
Demand :					Description :					
Heads :		MAJ	SMJ	MINR	SUB	SUBSUB	DH	OBJ	PLAN/NON-PLAN	VOTED/CHARGED

Sl No.	Actual Expenditure for 2014-15(in Rs)	Budget Estimate for 2015-16(in '000)	Actual Expenditure for first five months 2015-16(in Rs)	Revised Estimate for 2015-16(in '000)	Monthly Average Consumption in Kilo Litres	Water Charges as per KWA Tariff	Arrears	Budget Estimate for 2016-17(in '000)	Remarks
Total:									

Annexure VII-ii

(Referred to in para 17)

Budget Estimates - Office Expenses (05 - 2-Electricity Charges)

Name of Department :										
Name of Office :										
Demand :					Description :					
Heads :		MAJ	SMJ	MINR	SUB	SUBSUB	DH	OBJ	PLAN/NON-PLAN	VOTED/CHARGED

Sl No.	Actual Expenditure for 2014-15(in Rs)	Budget Estimate for 2015-16(in '000)	Actual Expenditure for first five months 2015-16(in Rs)	Revised Estimate for 2015-16(in '000)	Monthly Average Consumption in Units	Electricity Charges as per KSEB Tariff	Arrears	Budget Estimate for 2016-17(in '000)	Remarks
Total:									

5

5

Annexure VII-iii

(Referred to in para 17)

Statement showing the details of Telephone Charges

Name of Department :									
Name of Office :									
Demand :					Description :				
Heads :	MAJ	SMJ	MINR	SUB	SUBSUB	DH	OBJ	PLAN/NON-PLAN	VOTED/CHARGED

Sl No.	Actual Expenditure for 2014-15(in Rs)	Budget Estimate for 2015-16(in '000)	Actual Expenditure for first five months 2015-16(in Rs)	Revised Estimate for 2015-16(in '000)	Budget Estimate for 2016-17(in '000)	Remarks
Total:						

16

Annexure VII-iv

(Referred to in para 17)

(Budget Estimates - Office Expenses (05 - 4-Other Items))

Name of Department :									
Name of Office :									
Demand :					Description :				
Heads :									
	MAJ	SMJ	MINR	SUB	SUBSUB	DH	OBJ	PLAN/NON-PLAN	VOTED/CHARGED

Sl No.	Actual Expenditure for 2014-15(in Rs)	Budget Estimate for 2015-16(in '000)	Actual Expenditure for first five months 2015-16(in Rs)	Revised Estimate for 2015-16(in '000)	Budget Estimate for 2016-17(in '000)	Remarks
Total:						

17

18

Annexure VIII

(Referred to in para 17)

Statement showing the details of Telephone Charges

Major, Minor and Sub Head :

Sl. No	Name of Department and Office to which the phone is attached	Telephone No.(Land phone/ Mobile phone)	Whether office/ residential	Whether with or without STD facility	Monthly/ Bi-monthly Rent	Permissible limit of Monthly/ Bi-monthly call charges	Permissible limit of Monthly/ Bi-monthly calls	Bi-monthly average of calls during 2014-15	Average of call charges during 2014-15	Actual expenditure on telephone charges during 2014-15
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)

Note: In the case of mobile phones being used, copy(ies) of Government orders permitting use of mobile phone(s) may be attached.

STATEMENT SHOWING THE DETAILS OF RRT, MAINTENANCE, MATERIALS AND SUPPLIES, 34 OTHER CHARGES AND IT

Name of Department									
Name of Office									
Demand									
Head	MAJ	SMJ	MINR	SUB	SUBSUB	DH	OBJ	PLAN/NONPALN	VOTED/CHARGED

Head of Account	Actual Expenditure for 2014-15(in Rs)	Budget Estimate for 2015-16(in '000)	Actual Expenditure for first five months 2015-16(in Rs)	Revised Estimate for 2015-16(in '000)	Budget Estimate for 2016-17(in'000)	Remarks
06 RRT						
18 Maintenance						
24-Materials and Supplies						
34-1Water Charges						
34-2Electricity Charges						
34-3 Other Items						
99 IT						
Total						