

BUDGET-INSTRUCTIONS
MOST IMMEDIATE/DATE BOUND

No: 2/5/2022-1B&C

From

Additional Chief Secretary to Government Haryana,
Finance Department

To

1. All the Heads of Departments.
2. Commissioners of all Divisions in the Haryana State.
3. Deputy Commissioners in the Haryana State.
4. Registrar General, Punjab & Haryana High Court, Chandigarh.

Dated, Chandigarh, the 20th October, 2022.

Subject:- Instructions for preparation of Budget Estimates for 2023-24- 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 **2023-24**.

2. The instruction/guidelines (**placed at Annexure – A & B**) seeking tentative budget proposals of Welfare & Development Schemes and Centrally Sponsored Schemes for Annual Budget Estimates **2023-24** along with the formats (**Statement I to III, placed at Annexure-B**) is also requested to adhere while preparing Budget Estimates.

3. Attention is particularly invited to the submission of modified B.M.2 form through 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:-

Contd...2

- (a) Original estimates (B.E.) of the current year 2022-23.
- (b) Actuals Accounts of year 2020-21 as per Finance Accounts of PAG (A&E).
- (c) Actuals of year 2021-22 for the last 6 months.
- (d) Actuals of current year 2022-23 for the first 6 months.
- (e) Revised Estimates of expenditure for the year 2022-23 proposed by Department.
- (f) Budget Estimates for the year 2023-24 proposed by the Department.
- (g) Remarks.
- (h) It should be submitted online by the Departments after consolidation of entire Budget proposals by their DDOs.

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

4. 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 2023-24 to enable the Finance Department to assess the normal increase on account of annual increment 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

5. The number of vehicles (petrol/diesel driven) in existence and number of vehicles likely to be condemned/replaced during the year 2023-24 should be indicated separately, while demanding the provision for POL.

6. With regard to the preparation of Budget Estimates for year 2023-24 following clarifications are hereby made for the benefit of all concerned:-

- i) It is mandatory for the State Government to seek advice of the Office of 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 Accountant General (A&E), Haryana. Departments are advised to obtain prior approval of the Accountant General (A&E), through Finance Department, if any new scheme is to be added in the Budget Estimates 2023-24.

- ii) No object head can be opened without the consent of Accountant General (A&E), Haryana. A list of standardized object heads alongwith their code enclosed Annexure- III. Budget documents will be prepared according to these Object Heads with their standardized code numbering 01 to 98. 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 2023-24, 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 such as maintenance, repair, purchase, replacement etc. will be included under the object head "motor vehicles".
- iv) 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 2023-24 under object head "48-foreign travel allowances".
- v) In view of the discontinuation of Plan and Non-Plan classification with effect from year 2018-19, the Plan Scheme memorandum is rechristened 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 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** Payment to contractual employees is to be made from the contractual services head **object code: 69**, payments to professional person such as 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 head **object code: 02**. These instructions need to be complied with strictly while preparing Budget Estimates for year 2023-24.

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 2022-23 except in exceptional circumstances.

- vii) The Accountant General (A&E), 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 the matter regarding opening of Sub-Heads under Minor Head "800- Other Expenditure" may be taken up firstly with the AG Office personally 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.
- 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 Schemes or 793-Special Central Assistance for Scheduled Castes Component for Central Schemes. Further the said instructions be followed mutatis-mutandis in the Revised Estimates 2022-23 and Budget Estimates 2023-24 as well.
- ix) The Accountant General (A&E), Haryana has further 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

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

BUDGET CALENDAR

8. Budget Calendar for the preparation of Budget Estimates for the financial year 2023-24 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.

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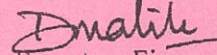
[5]

9. As per new procedure for release of funds under Centrally Sponsored (Shared) Schemes Government of India has decided that funds will be released under Centrally Sponsored (Shared) Schemes only through PFMS portal, Single Nodal Agency (SNA) at Head Quarter and different Child Agencies/Implementing Agencies at field level are being operated through Bank Account. In this connection a separate budget schemes for Centre Share and State Share have already been created in Budget 2022-23. However, if any reason separate budget line has not been created, same may be created in budget 2023-24. It is, therefore, requested to open the new schemes in consultation with the office of Accountant General (A&E), Haryana through Finance Department for smooth implementation of new procedure of release of funds under Centrally Sponsored (Shared) Schemes from 2023-24 onward under PFMS.

10. In certain CSS, State Governments are releasing funds in excess of the prescribed proportions as "top-up". It is therefore, requested to open the new State Schemes (Part-I) for top-up amount in consultation with O/o Accountant General, (A&E), Haryana through Finance Department.

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

Yours Sincerely,



Under Secretary Finance (B)

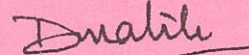
for Additional Chief Secretary to Government Haryana,
Finance Department

No.2/5/2022-1B&C

Dated, Chandigarh, the 20th October, 2022

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

- i) He/She may kindly inform the Finance Department about the estimates of the Heads of Accounts with which he/she is concerned by the dates indicated in the calendar and ;
- ii) He/She may kindly ensure up-to-date reconciliation of expenditure with the departments to enable the latter to frame their Revised Estimates 2022-23 realistically.



Under Secretary Finance (B)

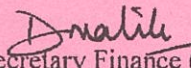
for Additional Chief Secretary to Government Haryana,
Finance Department

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

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


Under Secretary Finance (B)
for Additional Chief Secretary to Government Haryana,
Finance Department 1

To

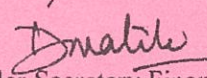
All the Additional Chief Secretaries /Principal Secretaries
to Government, Haryana.

U.O. No.2/5/2022-1B&C

Dated, Chandigarh, the 20th October, 2022.

A copy, alongwith copies of enclosures, is forwarded to all Secretary Finance-cum- Advisor/ Secretary, Finance/ Special Secretary, Finance/Senior Economic Advisor/ Joint Secretary/ Deputy Secretaries/ Under Secretaries/ DD ERAMU/Advisor Finance & Planning/ 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 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 the facts, figures and other material also.


Under Secretary Finance (B)
for Additional Chief Secretary to Government Haryana,
Finance Department 1

To

All the Secretary Finance-cum- Advisor/ Secretary/ Special Secretary/Senior Economic Advisor/ Joint Secretary/ Deputy Secretaries/ Under Secretaries/ DD ERAMU/Advisor Finance & Planning/ Superintendents of the Finance Department (Budget Control Branches).

U.O. No.2/5/2021-1B&C

Dated, Chandigarh, the 20th October, 2022.

Internal Distribution

PS/CM

PS/ACSF

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Instructions/Guidelines for preparation of Annual Budget Estimates 2023-24Welfare and Development Schemes

1. The scheme-wise budget proposals for 2023-24 should be realistic and formulated on the basis of actual expenditure of previous years keeping in view the tentative minimum requirement of the Department.
2. The Capital and Revenue classification of each scheme may be worked out separately.
3. Provision of State Share should be kept under the Centrally Sponsored Schemes to match the corresponding Central Share. Government of India has changed the funding pattern in some of the schemes while some schemes may have been discontinued. Accordingly, the provision of State Share as well as Centre Share is kept after confirmation of the concerned Ministry of the Government of India.
4. Sufficient funds should be kept for ongoing works in existing schemes so that these can be completed without problem.
5. Funds should be kept for the committed liability of the Department under existing schemes.
6. All ongoing Schemes should be reviewed and the schemes which have outlived their utility must be closed down and the existing staff created under the scheme, if any, be transferred to other schemes.
7. Restructuring of existing schemes should be done. For instance, Department may like to discontinue or merge the schemes having annual outlay of Rs. 5.00 crore or less. This would enable the Department to rationalize its existing schemes to achieve optimum results within the given resources.
8. Schemes with similar objectives should be clubbed together to avoid overlapping.
9. No new State scheme be formulated if similar objectives are covered under any Centrally Sponsored Scheme.
10. Efforts be made to formulate new schemes by augmenting resources from NABARD, NCRPB or EAP etc.
11. The Department may explore the possibility of using all Centrally Sponsored Schemes which are presently not being implemented in Haryana but are being implemented successfully in other States.
12. Possibilities of new projects under Public Private Partnership (PPP) may be explored to invite private entrepreneurship and capital into areas being regulated by the Department.

For SCSP Component

13. The funds earmarked under SCSP should be allocated only for those schemes (both Centre and State Share) which ensure direct benefit to Scheduled Castes population. The funds earmarked under SCSP will be non-divertible. Non-utilization of funds under SCSP will lead to proportionate cut in the outlay of the Department. The departments are requested to follow the guidelines issued by erstwhile Planning Commission now NITI Aayog (SJ& E Division) as under while formulating SCSP schemes:-

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- i. Schemes which are exclusively benefiting Scheduled Caste individuals or Scheduled Caste households, 100% of Scheme cost shall be allocated and accounted for under Scheduled Castes Sub-Plan fund;
- ii. For Schemes benefitting Scheduled Caste habitations, 100% of Scheme cost shall be allocated and accounted for under the Scheduled Castes Sub-Plan fund.
- iii. In case of other habitations the cost shall be allocated and accounted for under Scheduled Castes Sub-Plan in proportion of the population of the Scheduled Castes;
- iv. For general Schemes, included in the Sub-Plan, benefitting Scheduled Castes individuals or Scheduled Caste households, along with others, the Scheme cost shall be allocated and accounted for under the Scheduled Castes Sub-Plan, in proportion to the Scheduled Caste beneficiaries actually covered;
- v. In respect of non-divisible infrastructure works a portion of the Scheme cost, as may be determined by the State Government, will be deemed to have been attributed for Scheduled Castes Sub-Plan. This fraction cannot, however, exceed one-third of the percentage of SC population in the state.

For Women Component

14. Information of Women Component (wherever applicable) out of the schemes implemented by the department may be furnished as per annexed proforma.

For Urban & Rural Component

15. Urban & Rural Component of each scheme is also to be furnished as per the annexed proforma. The area which is under the Municipal limit is considered as Urban Area.

Contd....9

Name of the Department

A. Write Up

1. Goals of the Department
2. Strategies of the Department
3. Key Expected Outcomes of the Department

B. STATEMENT (Welfare & Developmental Schemes including CSS)

1. State Schemes (Part-I)

(Rs. in lakh)

Sl. No.	Name of Scheme with Code	Financial Year 2022-2023						Financial Year 2023-24							
		Annual Budget		Physical Achievement				Proposed Budget					Physical Targets		
			Exp. Till date	Anticipated Revised Estimates (Tentative)	Indicators (in Units)	Targets	Achievement % Targets	Budgeted Estimates (Tentative)	Of which SCSP Component	Of which Women component	Urban & Rural Comp % Urban % Rural	SDG Goal No.(only For Development Scheme Incl. (CSS)	Indicators (in Units)	Targets	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16

2. Centrally Sponsored Schemes (CSS) (Sharing Basis) (Part-II)

(Rs. in lakh)

Name of Scheme with Code	Financial Year 2022-23										Financial Year 2023-24									
	Annual Budget						Physical Achievement				Proposed Budget									
	Outlay		Exp. Till date	Anticipated Revised Estimates	Indicators (in Unit)	Targets	Achievement % Targets	Budgeted Estimates (Tentative)		Of which SCSP Component		Of which Women component	Urban & Rural Component		SDG Goal No. (only for Development Schemes Incl. CSS)	Indicators (in Unit)	Targets			
	CS	SS	CS	SS				CS	SS	CS	SS		% Urban	% Rural						
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	

3. Centrally Sponsored Schemes (CSS) (100%) (Part-III)

(Rs. in lakh)

1. Name of Scheme with Code	Financial Year 2022-23						Financial Year 2023-24							
	Annual Budget 2022-23		Physical Achievement				Proposed Budget					Physical Targets		
	Outlay	Exp. till date	Anticipated Revised Estimates (Tentative)	Indicators (in Units)	Targets	Achieve- ment % Target	Budgeted Estimates (Tentative)	Of which SCSP Compo- nent	Of which Women compo- nent	Urban & Rural Com % Urban	% Rural	SDG Goal No (only for Development Schemes Incl. CSS)	Indicators (in Units)	Targets
2	3	4	5	6	7	8	9	10	11	12	13	14	15	16

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B.M.2

Paragraphs- 3.2,3.5,3.6,4.5,4.6,,4.7,4.8,4.11,5.17,(ii) (a) and Appendix H

Annexure-I

Form BM-2

Major HEAD

Major HEAD SUB MAJOR HEAD MINOR HEAD STANDARD OBJECT OF EXPENDITURE	Budget 2022-23	Accounts 2020-21	Actuals of previous year 2021-22 for last 6 months	Actuals of current year 2022-23 for first 6 months	Revised Estimate 2022-23 Proposed by Head of Deptt.	Budget Estimate 2023-24 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"

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Form B.M. 10
Nominal Roll referred to in paragraph 3.6(a) and 5.6

Department _____

[illegible]

Notes:

- 1) 'Voted and ' charged item should be separately shown.'
- 2) In case of temporary establishment authority under which they are entertained, should be quoted.
- 3) Numbers and amount should agree with the entries in the estimates form

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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

Contd...13

21	Motor Vehicle
22	Investments
23	Loans
24	Materials And Supplies
25	Interest
26	Dividends
27	Pensions
28	Gratuities
29	Depreciation
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	Commitment 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
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

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

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EXPLANATORY MEMORANDUM 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 EA
- (b) Aims and Objects of the State Scheme from its initiation and its performance
- (c) Targets achieved so far.
- (d) Financial and physical targets for the year 2023-24.
- (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 constitution of the scheme during the year 2023-24.

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SCHEDULE OF DATES FOR THE SUBMISSION OF RETURNS TO THE FINANCE DEPARTMENT IN CONNECTION WITH THE PREPARATION OF THE BUDGET ESTIMATES, 2023-24.

I Ordinary Budget

a) Receipts Estimates- (Receipt Budget Material)

i)	Other than Land Revenue, Irrigation and civil works by	30 th November, 2022
ii)	Land Revenue	30 th November, 2022
iii)	Irrigation	30 th November, 2022
iv)	Civil works	30 th November, 2022
v)	Final Receipts Estimates in respect of Land Revenue, State Excise Duties, Stamps Interest, Irrigation and Extraordinary Receipt	10 th January, 2023
vi)	Expenditure Estimates (Permanent Budget Material)	From 1st December, 2022 to 10 th December, 2022

II Statement of Excess and Surrenders

	Statement of Excesses and Surrenders to be supplied to the Finance Department by the Head of Department by	10 th December, 2022.
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