

**CIRCULAR**

Sub: Collegiate Education Department –Budget Estimate 2018-19-Preparation of -Instructions-Issued.

Ref: Circular No.46/2017/Fin dated 07.06.2017

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 2018-19.

**THE REVISED ESTIMATE** for 2017-18 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 three months (first quarter) of the financial year.
2. The expenditure likely to be incurred during the remaining months of the financial year.
3. The additional funds required as supplementary grants.
4. Any other relevant matter that will affect the expenditure during the year.

The actual expenditure for a representative month, June 2017 booked under each detailed head of account should also be furnished along with the revised estimates proposed. The following instructions may be strictly followed while preparing the budget estimate for the year 2018-19.

**Budget Estimate for 2018-19**

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 provision will include pay and allowances in all forms except travel expences. 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 2017-18 and that proposed in the budget for 2018-19, 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 of Part-time and Full-time Contingent Employees and Daily waged employees shall be furnished in Annexure V. Government in G.O.(Rt) No. 3771/2016/Fin dated 22.04.2016 issued orders for opening new object head under detailed head '02-Wages'. All Head of Institutions/Officers shall ensure that details of estimate on wages such as 1-Pay, 2-DA, 3-other allowances, 4-consolidated pay, and 5-Daily wages.

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.

Head of Department should give a statement indicating the arrears of Travel Allowance in his Department and the requirement for the coming year. Both these 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. A break-up of recurring and non-recurring expenditure should also be given in respect of each item.

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'.

#### 11. Grant-in-aid by State Government

The estimates for Grant-in-aid by the State Government released to various institutions should be furnished under the detailed heads "31-Grant-in-aid-General-Salary" "35-Grants for the creation of Capital Assets" and "36-Grant-in-Aid-General-Non Salary", depending on the purpose for which each grant is made.

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.

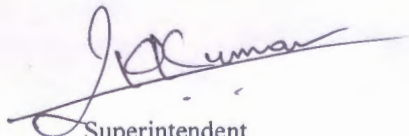
In view of the above, the Heads of all Institutions/Officers under this Directorate are requested to prepare and forward the budget estimate 2018-19 and revised estimate for 2017-18 of their respective Institutions/Offices on or before 26<sup>th</sup> July 2017 without fail.

Sd/-  
Sheela.P  
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//

  
Superintendent  
VR



**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 2017-2018
- b) The Demand for the year 2017-2018
- c) The amount collected during the year 2017-2018
- d) The amount remitted or written off during the year 2017-2018

**B. Non Tax Revenue**

II. The Amount of arrears as at the end of 2016-2017 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 2017-2018
- (b) The demand for the year 2017-2018
- (c) The amount collected during the year 2017-2018
- (d) The amount remitted or written off during the year 2017-2018

### 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	DII	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												
<b>Total:</b>												

Monthly Grand Total	
Yearly Grand Total	

**Annexure III-i**  
(Referred to in para 10)

**Statement of fixed allowances - DA & HRA (DH 01-2&3)**

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

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
<b>Total:</b>									

**Annexure III-ii**  
(Referred to in para 10)

**Number of government servants drawing different rates of House Rent Allowance**

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

<b>Place Code</b>	<b>Place Name</b>	<b>Pay Range Code</b>	<b>Pay Range Name</b>	<b>HRA Amount</b>	<b>Number of Staff</b>	<b>Monthly Total</b>



### Annexure III-iii

(Referred to in Para 10)

#### Budget Estimates - Medical Re-imburement (DH 01-4)

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

Sl No.	Actual Expenditure for 2016-17 (in Rs)	Budget Estimate for 2017-18 (in '000)	Actual Expenditure for first three months of 2017-18 (in Rs)	Revised Estimate for 2017-18 (in '000)	Budget Estimate for 2018-19 (in '000)	Remarks
<b>Total:</b>						

**Annexure III-iv**  
(Referred to in para 10)

**Statement of Fixed Allowances (DH 01-5 Other Allowances)**

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

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												
			<b>Total :</b>									

<b>Grand Total</b>	
--------------------	--

**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					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	Posts up-graded/ down-graded	Posts declared as surplus				
(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 (DH - 02 - Wages)**

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

Sl No.	Wages Type	Number of Staff	Basic/ Consolidated Pay	DA Eligible	DA Rate	Allowance1	Allowance2	Daily Rate	Number of Days	Budget Estimate 2018-19 (in'000)	Remarks
1											
2											
3											
<b>Total:</b>											

**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 2016-17 (in Rs)	Budget Estimate for 2017-18 (in '000)	Actual Expenditure for first three months 2017-18 (in Rs)	Revised Estimate for 2017-18 (in '000)	Budget Estimate for 2018-19 (in '000)	Remarks
1	Tour T. A	4	1						
2	Transfer T. A.	4	2						
3	Leave Travel Concession	4	4						
<b>Total:</b>									

13  
24

**Annexure VII-i**  
(Referred to in Para 17)

**Budget Estimates - Office Expenses ( DH 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 2016-17(in Rs)	Budget Estimate for 2017-18(in '000)	Actual Expenditure for first three months 2017-18(in Rs)	Revised Estimate for 2017-18(in '000)	Monthly Average Consumption in Kilo Litres	Water Charges as per KWA Tariff	Arrears	Budget Estimate for 2018-19(in '000)	Remarks
<b>Total:</b>									

14  
25



**Annexure VII-ii**

*(Referred to in para 17)*

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

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

Sl No.	Actual Expenditure for 2016-17(in Rs)	Budget Estimate for 2017-18(in '000)	Actual Expenditure for first three months 2017-18 (in Rs)	Revised Estimate for 2017-18 (in '000)	Monthly Average Consumption in Units	Electricity Charges as per KSEB Tariff	Arrears	Budget Estimate for 2018-19 (in '000)	Remarks
<b>Total:</b>									

15

### Annexure VII-iii

(Referred to in para 17)

#### Budget Estimates of Telephone Charges (DH 05 - 3)

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 2016-17 (in Rs)	Budget Estimate for 2017-18 (in '000)	Actual Expenditure for first three months 2017-18(in Rs)	Revised Estimate for 2017-18 (in '000)	Budget Estimate for 2018-19 (in '000)	Remarks
<b>Total:</b>						

16

### Annexure VII-iv

(Referred to in para 17)

#### Budget Estimates - Office Expenses ( DH 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 2016-17 (in Rs)	Budget Estimate for 2017-18(in '000)	Actual Expenditure for first three months 2017-18(in Rs)	Revised Estimate for 2017-18(in '000)	Budget Estimate for 2018-19 (in '000)	Remarks
<b>Total:</b>						



### 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 2016-17	Average of call charges during 2016-17	Actual expenditure on telephone charges during 2016-17
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)

29

18

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

**Annexure X**  
(Referred to in para 27)

**Statement showing the schemes included under the Five Year Plan**

Sector and Head of Development	Name of the Scheme	Financial Target 2017-2022	Programmes provisionally accepted by the Planning Department for 2017-2018	Head of Account (Major, Minor and Sub Head)	Budget Estimate 2017-2018	Revised Estimate 2017-2018	Budget Provision for the plan scheme proposed under the head of account 2018-19	Remarks (The estimate to be provided under other head of account if any may be indicated here)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Part A			Spill over schemes and continuing schemes					
	1							
	2							
	3							
	4							
	etc.							
Part B			New Schemes					

19

Note : A break up of the provision as between expenditure on staff and contingencies (recurring and non-recurring) should be given in respect of the provision shown under column 8 with as much details as possible. Total plan allocation for the scheme and details of the provisions proposed under other heads of accounts should be clearly indicated for comparing the total budget provision with the plan allocation.

**Annexure XI**  
(Referred to in para 31)

**Statement showing details of Externally Aided Projects, 100% C.S.S and 50% C.S.S**

Sl. No.	Name of Scheme	Pattern of assistance	Head of account	2016-17		2017-18		2018-19		Remarks.	
				Departmental figures of expenditure		Assistance receivable from Govt of India	Assistance received from Govt of India	Assistance receivable from Govt of India	Assistance received from Govt of India		Assistance receivable from Govt of India
				State Share	Central Share						
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	

24

20



**Annexure XVII**  
(Referred to in Para 42)

(FORM B 8- Rule 7 of Kerala Fiscal Responsibility Rules 2005)

**Statement of Assets**

Name of Department:

(Rs. Crore)

Item	Assets at the beginning of 2016-17	Assets acquired during 2016-17	Cumulative total of assets at the end of 2016-17
	Book value	Book value	Book value
(1)	(2)	(3)	(4)
<b>Financial Assets:</b>			
Loans and Advances			
Loans to Local Bodies			
Loans to Companies			
Loans to Others			
Equity Investment			
Shares			
Bonus Shares			
Investment in GOI dated securities/ Treasury Bills			
Investment in 14-day Intermediate Treasury Bills			
Other financial Investments (please specify)			
<b>Total</b>			
<b>Physical assets:</b>			
Land			
Buildings-Office/Residential			
Roads			
Bridges			
Irrigation Projects			
Power Projects			
Other Capital Projects			
Machinery and Equipment			
Office Equipment			
Vehicles			
<b>Total</b>			

Notes:

- Assets above the threshold value of Rs.two lakh only to be recorded.
- The statement in respect of physical assets is to be prepared based on the Asset Register maintained by the departments. The value to be indicated would be book value i.e. acquisition cost netted for depreciation/impairment

**Annexure XVIII***(Referred to in Para 42)*

(FORM B-9- Rule 7 Kerala Fiscal Responsibility Rules 2005)

**Number of Employees and Related Salaries****Name of Department:**

Sl.No.	Category	Number			Salary expenditure (Rs. Crore)		
		2016-17	2017-18	2018-19	2016-17	2017-18	2018-19
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	Employees in Government Departments						
2	Employees in Public sector						
3	Employees in aided institutions						
	(i) Aided educational institutions						
	(ii) Local Self Governments						
	(iii) Grant-in-aid institutions/cultural and other autonomous institutions						
4	Universities						
5	Welfare Fund Boards						

**Annexure XIX**  
( Referred to in Para 43)

**Statement on Committed Liabilities of the State in Future**

(As on 31.03.2018)

(Rs in crore)

Sl. No	Nature of the Liability	Amount (Rs in crore)		Likely sources from which proposed to be met			Likely year of the Discharge	Liabilities discharged during the current year	Balance Remaining
		Plan	Non-Plan	States Own Resources	Central Transfers	Raising Debt(specify)			
<b>I</b>	<b>Accounts Payable *</b>								
1									
2									
3									
	Total								
<b>II</b>	<b>State's share in Centrally Sponsored Schemes</b>								
1									
2									
3									
	Total								
<b>III</b>	<b>Liabilities in the form of transfer of Plan Schemes to Non Plan Heads</b>								
1									
2									
3									
	Total								
<b>IV</b>	<b>Liabilities arising from Incomplete Projects</b>								
1									
2									
3									
	Total								
<b>V</b>	<b>Others/Miscellaneous</b>								
1									
2									
3									
	Total								
	<b>Grand Total</b>								

\* Accounts payable includes the committed liabilities in the form of nonplan salary expenditure, Pensions, interest payments, accrued debt, bills pending for payments etc.

\*\* A brief explanatory note wherever necessary may be incorporated



## Annexure XX

(Referred to in Para 43)

### Statement on Implications for Major Policy Decisions during the Year on New Schemes proposed in the Budget for the Future Cash Flows

(As on 31.03.2018)

(Rs in crore)

Sl.No.	Nature of the Policy Decision/ New Scheme	Implication for			In case of Recurring, Indicate the annual estimates of impact on net cash flows		Indicate the nature of annual expenditure in terms of				Likely sources from which Expenditure on new Scheme to be met		
		Receipts/ Expenditure/ Both	Recurring/ One Time	If one time, indicate the impact	Definite period (Specify the period)	Permanent	Revenue		Capital		States Own Resources	Central Transfers	Raising Debt (Specify)
							Plan	Non Plan	Plan	Non Plan			
1													
2													
3													
4													
5													

\* A brief explanatory note wherever necessary may be incorporated

# 10/11

**Annexure XXII(i)**

*(Referred to in para 45)*

**Child Responsive Budgeting**

**Scheme-wise Provision & Physical Target for Plan/Non-Plan 2018-19**

Name of Department :

(Rupees in lakh)

Sl No	Name of Scheme	Head of Account	Budget Estimates 2018-19				Child Component						
			Total	Estt. Expenditure	Infrastructure	Programmes	Estt. Expenditure		Infrastructure		Programmes		Number of Beneficiaries
							Amount	% to total	Amount	% to total	Amount	% to total	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)

25