



Government of Assam

# **2018-19 BUDGET PREPARATION GUIDELINES**

Finance Department,  
Government of Assam



# Table of Contents

1. Introduction	3
2. Budget 2018-19 – Major Changes Introduced	4
3. Guiding Principles for Budgeting	4
4. Broad overview of the 2018-19 Budget Preparation Process	5
5. Guidelines for Receipt Budget 2018-19	7
6. Guidelines for Expenditure Budget 2018-19	7
6.1. General Instructions	7
6.2. Submission of L Statements	8
6.3. Instructions for Vehicle, Projects Database	10
6.4. Instructions for Capital Expenditure	10
6.5. Central Schemes	11
6.5.1 NEC & NLCPR Schemes	11
6.5.2 CASP/ Central Sector Schemes	11
6.5.3 Utilization Certificate (UC) for Central Sector Schemes	11
6.6 Externally Aided Projects	13
6.7 Transfer to GIA Institution	13
6.8 Loans to State Public Sector Undertakings and other Autonomous Bodies	13
7. Outcome Budget (Sustainable Development Goals)	14
8. Inclusive Budget	14
8.1 Gender Budgeting	14
8.2 Child/ Girl Child Budget	15
8.3 Divyang Budget	16
8.4 Elderly Budget	16
9 Budget Speech	17
10 Timeline of Activities	18
11 Schedule of Review Meetings	18



## 1. Introduction

As part of its ongoing efforts to streamline the overall Public Financial Management of the State, the Finance Department, Government of Assam is proposing significant improvements in the manner in which the Receipt and Expenditure Budget of the State is prepared for the next Financial Year.

One of the significant changes being brought is that the Budget will be presented in an electronic format which the Legislators, Government Officials, Media and the Public at large can download. This is expected to not just comply to our urgent environment needs & save paper that would otherwise have been spent in printing the large volumes of the Budget Books, but also enable the users to access the Budget information through mobile devices. To achieve this, the Finance Department seeks the help and support of the Administrative Departments & the HoDs who are requested to submit their Budget Proposals, Additional Disclosures required, Budget Speech inputs etc. only through the FinAssam portal, thereby not just cutting down the usage of paper but also reducing the cycle time in the preparation of the Budget.

With a focus on identifying budgetary interventions in priority areas, the Budget for FY 2018-19 will have separate emphasis on the Outcome Budget (aligned to Sustainable Development Goals set by the UN), Gender Budget, Child (Girl Child) Budget, Elderly Budget and Divyang Budget. As a part of our efforts to improve Budget efficacy, the Budget will now be facilitated to be monitored at the lowest level through an interactive dashboard and also be made available for public scrutiny. As part of this effort, it is also proposed that maximum Budget Transparency will be introduced meeting national, if not international standards, in the Budget for the FY 2018-19.

Further it has also been decided that the Finance Department will work with the Administrative Departments/ HoDs to rationalize the number of Head of Accounts based on the utilization of these Head of Account as on date. Hinging on the success of the Online Salary Bill module which has been rolled out to nearly 95% of the DDOs over the last few months, it has been decided that the requirement of L-form for Regular employees will be done away with to a large extent. The Administrative Departments will be able to appreciate the significant reduction in workload these steps will lead to in the preparation of the Budget vis a vis the conventional methods. It is proposed that this effort can therefore be utilized for preparing and submitting additional information which is needed for prudent fiscal management. And this will be the focus of the next Budget for FY 2018-19.

The officials of the Finance Department will handhold the HoDs / Administrative Department, in this exciting journey to implement some of these 'firsts' in the country & make the Budgeting exercise much more meaningful. An exclusive Budgeting cell is also being formed within the Finance Department to provide any subject / operational assistance to the HoDs / Administrative Departments.

## 2. Budget 2018-19 – Major Changes introduced

The budget preparation process has undergone significant changes since 2016-17 due to the merger of plan and non-plan heads. Further, the budgeting process for 2018-19, will also see substantial procedural, policy changes that will not just save the effort of the Administrative Departments/ HoDs from unproductive areas, but also improve budget controls, increase transparency etc.

### Key Changes Proposed

- 1) Finance Department will work with the Administrative Departments/HoDs to rationalize the Budget Head of Accounts where no expenditure has been recorded. This is expected to reduce the workload significantly.
- 2) "L Forms" detailing the list of employees who draw their Salaries under the Detail Head "01" will be auto-populated for the DDOs to verify & approve. However for other employees drawing Salary under Detail Head "02", "31 – GIA" and any other head, the L-forms are to be submitted.
- 3) Budget Estimates for Expenditure should be suitably classified, wherever required, under the SDG, Gender and Child / Girl Child, Elderly, Divyang categories
- 4) As part of the improved Budget disclosures, HoDs / Departments are required to submit through the FinAssam portal, the details of:
  - a) Arrears in Revenue collection along with the Collection Plan
  - b) Quarter-wise Expenditure Plan
  - c) List of Ongoing Projects
  - d) List of currently available owned Vehicles
  - e) Utilization Certificates for Funds released by Central Government and
  - f) Status of Implementation of the Budget Announcements of the previous year
- 5) For budget 2018-19, secretariat level expenditure for all the administrative departments which are currently reflected under the Secretariat Administration Department (Grant No 11) shall be reflected under the demand for grants of the respective departments
- 6) The entire process of preparation of the Receipt & Expenditure Budget will be managed through the FinAssam portal exclusively. Points for Budget Speech should also be submitted through the portal only

## 3. Guiding Principles for Budgeting

Consequent upon rationalization of Centrally Sponsored Schemes (CSS) and change in funding pattern of the CSS, the State Government is required to allocate substantially higher resources towards state share for CSS.

Moreover, the implementation of recommendations of the 7th Pay Commission for payment of salary and pension to the State Government employees and pensioners in the revised scale will result in substantial increase in expenditure on account of salary and pension.

Besides, the State Government in addition to existing state own schemes, had announced the launch of several innovative schemes aimed at the economic & social transformation of the state including the flagship Chief Minister's Samagra Gramya Unnayan Yojana (CMSGUY), Atal Amrit Abhiyan, SVAYEM, City Infrastructure Development Fund, Deen Dayal Divyang Sahajya Achari, Conversion of timber bridges into RCC Bridges, Tejasvi Navadhitamastu Edu-Infra Funds, Gene Bank for Indigenous Fish etc. which require large commitment of financial resources. The Finance Department will have to ensure that the revenue balance is maintained in view of increased resource requirement for establishment and development expenditure.

Hence, in order to maintain revenue balance during 2018-19, it is proposed that unproductive revenue expenditure is to be curtailed and hence utmost care is to be taken while preparing the Budget Estimates for 2018-19.

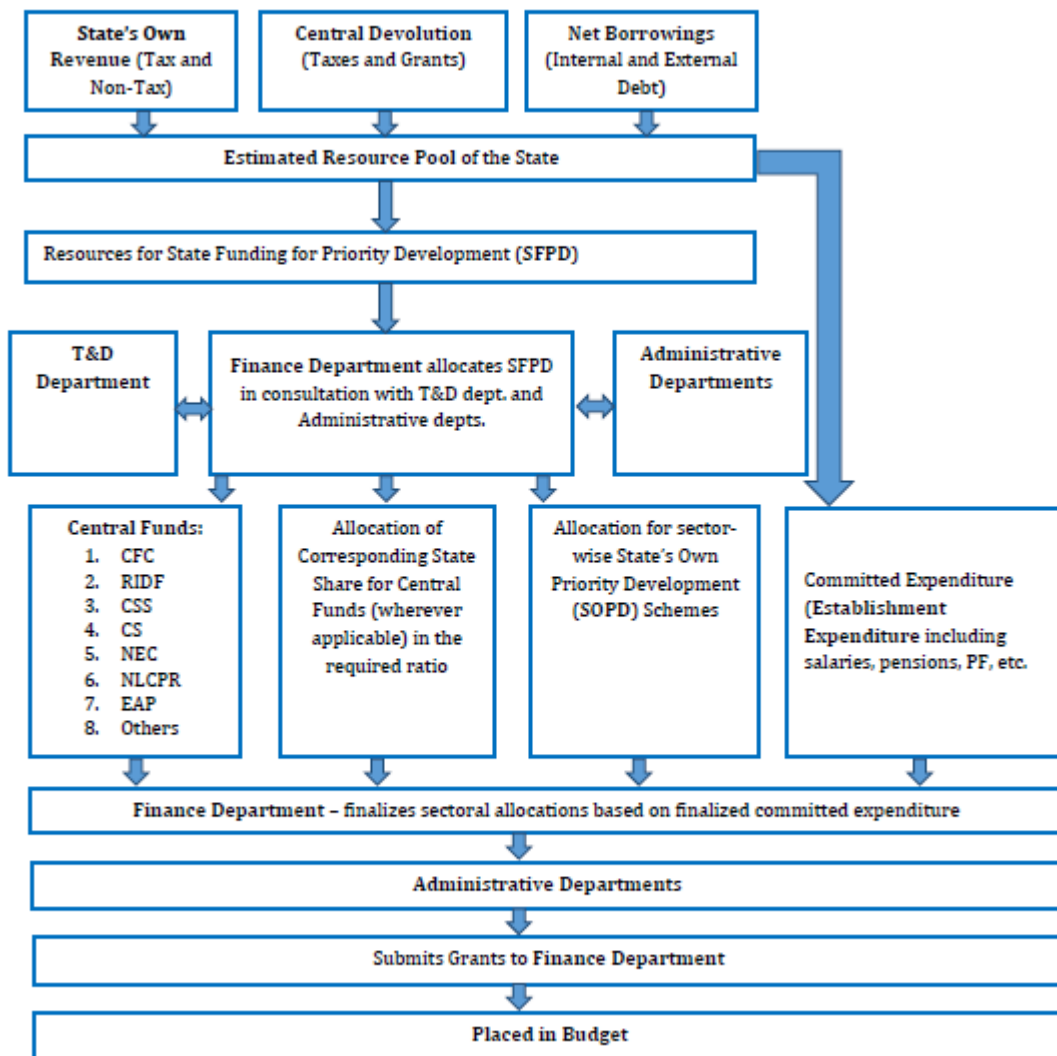
#### **4. Broad overview of the 2018-19 Budget Preparation Process**

A broad overview of the 2018-19 budget preparation process is briefly described below:

- 1) Finance Department will estimate the SFPD Resources (State Funding for Priority Development Resources).
- 2) Finance Department, based on the SFPD envelope, will undertake the sectoral/ department wise allocation in consultation with the Transformation and Development Department and Administrative Departments.
- 3) Finance Department, while doing so, would include the following into such department wise allocation.
  - a) State Share for Centrally Sponsored Schemes, NLCPR, NEC, RIDF, Counterpart funding for EAP etc.
  - b) Increase in capital outlay with emphasis on completion of ongoing investment projects/ capital works.
  - c) State Own Priority Development (SOPD) schemes to be taken based on priority list submitted by the department with the approval of the Minister-in-Charge.
  - d) Allocations under Hill Areas relating to KAAC and DHAC are to be submitted to Hill Areas Department and allocations under BTAD and allocations under TSP and SCSP are to be submitted to the WPT & BC Department by the respective Administrative Departments. Hill Areas Department and WPT & BC Department will communicate the same to the Finance Department. Final allocation will be made and communicated to the respective departments by the Finance Department.
  - e) Any other allocations that the Finance Department would like to consider based on the past programmes/ practices/ requirement of Assam Vision 2030 and SDG, etc.

- 4) Finance Department shall also simultaneously work out in consultation with the Line Ministries at the Centre and the departments in the States, the proposed Budget Allocation for CSS and other funds to be received from the Union Government through the State Exchequer.
- 5) Based on the allocation proposed from SFPD resources and for Central funds as mentioned above, and looking at the actual quantum of resources based on the final assessment after meeting the committed expenditure on account of salary, pension, repayment of loans etc., the Finance Department will intimate the allocations to the line departments.
- 6) Line Departments will, based on these allocations communicated by the Finance Department, submit the budget proposal.

The following schematic diagram explains the above process.





## 5. Guidelines for Receipt Budget 2018-19

Regarding estimate of the Receipt Budget, it is seen that a number of Departments do not submit the estimate of Receipt Budget or submit it in an incomplete form and not as per format prescribed by the Government which results in preparation of the estimate only on the basis of the Actual of previous year and not on the basis of actual resource generated by the department. It is, therefore, requested to submit estimates of the Receipt Budget by the respective Administrative Departments/ HoDs for the year 2018-2019 on the FinAssam portal as per format defined on the system.

As the State Government launched the ambitious Restructuring of Systems and Technology for the Augmentation of Resources (ReSTART) Assam, it is estimated that the departments would have taken efforts to streamline the revenue systems and prevent revenue leakages, if any. It is estimated that the own tax revenue for the year 2018-19 will increase substantially over 2017-18 Revised Estimates and the estimates of revenue receipts for 2018-19 should be submitted on the FinAssam portal.

The Administrative Departments are also required to submit information on Arrears for Tax & Non-Tax revenue receipts with quarterly plan for its collection. The arrears should be categorised as “less than or equal to 2 years” and “more than 2 years”.

Where no receipt is anticipated by a Department, a ‘Nil’ estimate is to be submitted together with reasons thereof.

## 6. Guidelines for Expenditure Budget 2018-19

### 6.1. General Instructions

The following points may be considered while preparing the Expenditure Budget for the FY 2018-19.

- I) While preparing 2018-19 budget estimates, due care is to be taken by the DDOs, Heads of Departments and the Secretaries of the Administrative Departments for preparing the same on a realistic basis, so that there is a reasonable relation between budget estimates of 2018-2019, the revised estimates of 2017-18 and the actuals of the financial year 2016-2017.
- II) It has been observed that for FY 2017-18, over 6000 Expenditure Heads of Accounts (HoAs) have not been distributed from the FY 2017-18 Budget till date, and many of those distributed HoAs have not incurred any expenditure. As part of the 2018-19 Budgeting exercise, Finance Department will work closely with the Administrative Departments/ HoDs to rationalize these HoAs.
- III) For introduction of New Schemes, it is required to obtain the proper Sub Head / Sub Sub Head from the AG prior to the preparation process. Further, it has been found that new sub-head/sub-sub-head is created when often the new scheme/ sub-scheme could have been

accommodated in the existing scheme classifications. Hence, it is instructed that the HoD/ Administrative Departments may move the proposal to the Finance Department, through the facility provided in the FinAssam portal by filling out the format for the 'New schemes/projects'.

- IV) Also, it has been found that the Departments/HoDs book most of their expenditure under the Minor Head "800 – Others", or the Detailed head "26-Other Charges" or the Sub detailed head "99 – Others" which is not a good budgeting practice. Departments/HoDs are advised to minimize the usage of these heads and use the same only if the expenditure cannot be categorized in other heads. Appropriate system controls will be put in the FinAssam system to prevent misuse of these heads.
- V) Further, it has been noticed that detailed head/sub detailed heads meant for establishment expenditure are being used for representing development expenditure and vice versa. It is urged that while preparing the budget estimates, the line departments should exercise due caution in using the appropriate detailed head/sub detailed head based on the nature of expenditure.
- VI) From 2018-19, a new sub detailed head has been introduced to capture information on arrears for both establishment expenditure and development expenditure against those detailed heads where the spillover sub-detailed head was not available earlier.
- VII) If the proposed budget estimate 2018-19 is significantly different from the budget provision on the same items for 2017-2018/ the actual expenditure as on date, details should be furnished along with justification of the same. All Additional Chief Secretaries/ Principal Secretaries/ Commissioner & Secretaries/ Secretaries of Administrative Departments are requested to kindly give attention to this aspect and all DDOs/ Heads of Departments should be informed accordingly.
- VIII) Budget of Secretariat Administration Department: For Budget 2018-19, Secretariat level expenditure for all the administrative departments which are currently reflected under the Secretariat Administration Department (Grant No 11) shall be reflected under the demand for grants of the respective departments. The administrative departments are requested to make budget provisions accordingly.

## **6.2. Submission of 'L Statements'**

L Statements for 01-Salary, 02- Wages should be submitted by the concerned DDO, the formats of which will be provided in "FinAssam portal".

1. For 2018-19 Budget Estimates, based on the data from Online Salary Bill Module, DDO-wise L-Statement for Salary under the Detailed Head "01" will be made available on the FinAssam portal for the DDOs to verify, modify and submit. This is a major shift from the earlier practice and will lead to a more accurate and efficient budgeting mechanism.
2. For the wage employees drawing salary under the Detail Head "02", DDOs are required to submit DDO-wise L-Statement on the FinAssam portal. Estimates for wage earners who were appointed prior to 1/4/1993 and those who have been appointed with the approval of Finance Department (even though appointed after 1/4/1993) only should be submitted.
3. Further, for the persons drawing salary, wages under the Detailed Head "31" (GIA), the organization-wise L-Statement (with details of the employees) is to be filled by the concerned HoD/Department and uploaded on the portal.
4. Any other categories not covered in the above Detail Heads (this may include Central Govt. Scheme / Projects and posts not yet normalized till 2017-18, or in the budget it was not shown as salary/wages) are also to be uploaded by the concerned DDOs.
5. "L' Statement should be submitted separately for the Entrusted subjects under Sixth Scheduled Areas viz. Karbi Anglong Autonomous Council, Dima Hasao Autonomous Council and Bodoland Territorial Council to enable Finance Department to reflect the actual number of employees serving under Sixth Schedule Areas in the Budget document.
6. Separate 'L' Statement for vacant posts against each sub-head under the various Major, Minor Heads of Account should be submitted. Due provision shall be made for newly recruited personnel in different departments like Home, Education, Health etc.
7. If number and names of incumbents are not shown in the 'L' Statement, Finance Department will have no other option but to omit or make only a token provision for the concerned Major/ Minor/ Sub-Head of Account.
8. Care should be taken by each HOD to ensure that the "all the employees / incumbents who were drawing / shall draw salary / wages from the state exchequer are duly reflected in this 'L' Statement and no employee / incumbent has been excluded."

9. HODs/Departments will monitor the submission of the L-Statements by the DDOs & ensure that it is submitted before 12th December, failing which the L-Statements for the DDOs shall be submitted by the concerned HoD/Administrative Department

### **6.3. Instructions for Vehicle, Projects Database**

As part of the Budget 2018-19 exercise, the Finance Department has decided to prepare a vehicle and Projects database for the Government of Assam. The formats are pre-specified on the FinAssam system and the DDOs will be given access to update the same on the system. The Administrative Departments & HoDs are to ensure that the same is submitted along with the Budget estimates.

In addition to facilitating better budget disclosures, the vehicles and projects database will also lead to a better control over the assets of the State and its optimal utilization.

Without the updated & validated vehicle and projects database, Departments/HoDs will not be permitted to move for concurrence to the Finance Department for purchase of vehicles/ Revalidation of Administrative Approval/Ceiling against projects in FY 2018-19.

### **6.4. Instructions for Capital Expenditure**

1. As inherent in the definition of the capital expenditure, for any asset owned by the State Government, the expenditure for that purpose should be booked under the capital head.
2. Expenditure incurred under the Detailed Head '35- Grants for creation of capital assets' where the ownership of the final asset created rests with the State Government even when the project is implemented by Government Societies/ PSUs/ Institutions should be budgeted under Capital Expenditure only.
3. Further, under the Detailed Head "35- Grants for Creation of Capital Assets", only where the assets created will not be owned by the State Government, the provision is to be made under the Revenue Head (since the assets will then belong to that local bodies, institutions or individual beneficiaries etc.).
4. In respect of the Central Sector Schemes and Centrally Sponsored Schemes, the Departments are urged to split the budget proposal into appropriate capital & revenue heads. The portion of expenditure which is to be incurred for establishment and other operational expenses are to be provided in revenue

head, whereas, the expenditure which is to be utilized for creation of physical assets to be owned by the State Government are to be provided under Capital section of expenditure.

5. Instructions for Administration of Capital Head for Construction of Govt. (Administrative & Residential) Buildings
  - a. From 2017-18, it was decided to budget H/A 4059-C.O. on Public Works, 4250-C.O. on Social Service Employment & 4216-C.O. on Housing pertaining to the Departments in the grants of respective Administrative Departments in place of Grant No.17 & Grant No.33; i.e.
  - b. In case of GAD, budget provision for 2017-18 was placed under Grant No.12 in place of Grant No.17
  - c. In case of Judicial Department budget provision was placed under Grant No.3 in place of Grant No.17 and so on
  - d. In case of Assam House Bhawan situated outside the state, the budget provision under capital H/A-4059 was shifted from Grant No.17 to Grant No.12.

The departments are hereby instructed that the above changes introduced in 2017-18 shall remain applicable for 2018-19 also.

## **6.5. Central Schemes**

### **6.5.1. NEC & NLCPR Schemes**

1. For the estimates of grants under NEC & NLCPR under Major Head 2552 & 4552, the concerned Administrative Department will submit proposal for Scheme-wise Budget Estimate to the Finance Department. Final allocation will be fixed and communicated to Administrative Departments by the Finance Department.

### **6.5.2. CASP Schemes / Central Sector Schemes**

1. iFrom 2018-19 onwards, a separate indicator will be used to identify Central Sector Schemes below the detailed head/sub detailed head level. Also, a proper mapping mechanism will be introduced for tracking funds received in the receipt budget heads with funds allocated in the expenditure budget heads.
2. While submitting budget estimates for 2018-2019 in respect of any CASP Schemes / Central Sector Schemes following aspect should be taken into account:

- a. Estimated spill over amount, if any, as on 01-04-2018 in respect of the Central Assistance received by the State Government during 2017-2018 but not budgeted and utilized during 2017-2018.
- b. Estimated arrear of Central Assistance, if any, payable to the State Government during 2017-2018 as on 01-04-2018.
- c. Approved pattern of the scheme as laid down by the Government of India for the implementation of the scheme during 2018-2019. In this regard the GOI NITI Aayog letter No.O-11013/02/2015-CSS & CNC dated 17/08/2016 may be referred.
- d. Any estimate of expenditure, which relates to any item outside the approved pattern of the scheme as laid down by the Government of India should not be included in the budget estimates for 2018-2019. The state share and central share should be reflected under different sub-sub heads for smooth budgeting.
- e. In support of the budget estimates for every CASP Schemes / Central Sector Schemes, following information must be attached with the budget estimates to be submitted to the Finance (Budget) Department after schematic allocation is received from Finance Department.
  1. Actual expenditure up to November 2017 and anticipated expenditure during 2017-18 up to end of March, 2018
  2. Copies of sanctions of Central Assistance issued in respect of any CASP Schemes / Central Sector Scheme issued by Government of India during the period from 01-04-2017 to 30-11-2017 for release to the Government of Assam. Along with these, any additional fund that is likely to be received during the financial year 2018-19 should be included in the budget estimates, only on receipt of such confirmation from the line Ministries. Copy of such confirmation/ communication letter, if received from the respective Ministry of Government of India should be enclosed along with the budget estimates.
  3. Wherever there is any intimation from the concerned Ministry/ Department of the Government of India on the discontinuance of any Centrally Sponsored/ Central Sector Scheme or modification in the financing pattern on the implementation of any such scheme during 2018-2019, it should

be specifically mentioned by the Department, enclosing copy of the relevant communication from the concerned Ministry/ Department of the Government of India. In other words, no budget estimate should be submitted for a CASP Schemes / Central Sector Scheme, which has been discontinued during 2017-2018.

### **6.5.3. Utilization Certificate (UC) for Central Scheme**

The details of Central Assistance received, utilization certification submitted to Government of India etc. shall be worked by the Administrative Departments and the UC against Central Assistance received till the end of 2016-17 should be submitted by 31.12.2017, failing which no additional provision will be allowed.

## **6.6. Externally Aided Projects**

While submitting budget estimates for any Externally Aided Project, it should be ensured that the budget estimate on the scheme is based strictly in accordance with the allocation made by the competent authority. The provision for central share and state share should be indicated separately and detailed head/sub-detailed heads should be used judiciously while depicting revenue and capital expenditure.

## **6.7. Transfer to GIA Institution**

While preparing budget estimates for funds transfer to GIA Institutions, the respective Administrative Departments are requested to obtain a specific Sub Sub Code from the Finance Department indicating the institution, so that funds released to the specific institution can be captured. Further, the Departments are requested to capture the information regarding the details of the institution on the FinAssam portal.

## **6.8. Loans to State Public Sector Undertakings and other Autonomous Bodies**

While submitting Budget Estimates against Loan component under Minor Head 190 Loans to Public Sector & Other Undertaking, 191- Loans to Local Bodies, Corporations etc. and 195- Loans to Co-operatives, the name of Institutions/ Organisations to whom the loans are likely to be given should be exhibited below the Minor Head 190, 191 & 195 under the Major Heads ranging from 6202 to 7615 wherever applicable in the detailed Demand for Grants. No loans should be reflected under the revenue head of account of the respective grants.

## **7. Outcome Budget**

The Finance Department has been preparing the Outcome Budget along with the regular budget since the last few years. However in order to make this Budgeting Exercise more effective, since FY 2017-18, the Outcome Budget was aligned with the SDG Goals and Targets.

The SDG aligned Outcome Budget for FY 2017-18 was prepared in close collaboration with the SDG Cell in the Assam Administrative Staff College. This process has been further strengthened this year and necessary trainings have been/ will be provided to the Administrative Departments for preparing their SDG Budget.

The SDGs cover a broad range of social issues like poverty, hunger, health, education, climate change, gender equality and social justice. Only those Departments which directly contribute to achieving the Sustainable Development Goals need to prepare the Outcome Budget and are required to prepare the SDG Budget on the FinAssam portal as a part of their regular budget exercise.

Facility is provided to specify the Goal(s) / Target(s) against a Head of Account, and the amount thereof, while submitting the Expenditure against each Head of Account.

## **8. Inclusive Budget**

As part of the efforts to make the Budget of FY 2018-19 a more inclusive budget, it is proposed to incorporate a few specific Budgeting Components like Child / Girl Child Budget, Divyang Budget and Elderly Budget in addition to the Gender Budget which was being prepared earlier as well.

### **8.1 Gender Budgeting**

The Finance Department has been preparing the Gender Budget along with the regular budget for the last few years. In order to make this Budgeting Exercise more effective, it is proposed that the Gender Budget will be prepared by the concerned Administrative Departments and their respective HoDs.

The State Government has laid special emphasis on uplifting the condition of women in the state and has introduced multiple schemes which cater to the social and economic empowerment of women. It has been felt that allocations under schemes targeted exclusively or partially towards women should be clearly reflected in the budget documents in order to improve transparency in public spending.



Facility is provided to specify the budget earmarked for the Gender Budget, while submitting the Expenditure against a particular Head of Account. It is required to specify whether the scheme in its entirety is a Gender Scheme, or if not what proportion of the scheme will be set aside for the Gender Budget. Along with the financial details, it is also required to give a short description of the scheme.

The Gender Budget is to be submitted on the FinAssam portal only by those specific Departments which directly work in the domain of Gender equality, Women empowerment etc. The detailed list of the Departments will be available on the FinAssam for perusal.

## 8.2 Child/Girl Child Budget

It has been decided that the Government of Assam will also prepare a Child Budget as part of the Budget for FY 2018-19. The aim is to segregate specific expenditure targeted for the Child / Girl Child from the overall expenditure of the Department for facilitating better monitoring of outcome of the expenditure.

*UNICEF (2007) defines a child friendly budget as one that reflects the realization of children's rights. Specifically, national (or sub-national) budgets that adequately address children's issues, such as poverty, malnutrition, illiteracy or child protection can be considered to be equitable child friendly budgets. The goal of these children's budgets is the prioritization of children and other socially vulnerable groups in the public expenditure system.*

*Save the Children et al. (2003) argued that a Children's Budget has two (2) purposes: firstly, it provides significant information and analytical resource for civil society advocacy groups that are active in promoting the rights of children; and secondly the research analyses provide policymakers and legislators with the required information to consider the particular needs of children. This will assist decision-makers to be aware of the impact of policies when developing child-friendly programmes for departmental budgets.*

The Union & the State Government have introduced a number of schemes aimed at creating access, opportunities for the Children and it has been felt that the allocations under these schemes targeted exclusively or partially towards children should be clearly reflected in the budget documents. Only a healthy resource envelope, along with improved procedures to ensure expenditure, better evidence of gaps and needs, and better design, planning, implementation and

monitoring, can help us realise the translation of these outlays into the outcomes children deserve.

Facility is provided to specify the budget earmarked for the Child / Girl Child Budget, while submitting the Expenditure against a particular Head of Account. It is required to specify whether the scheme in its entirety is a Child / Girl Child Scheme, or if not what portion of the scheme will be set aside for the Child / Girl Child Budget. Along with the financial details, it is also required to give a short description of the scheme.

Similar to the Gender Budget, the Child/Girl Child Budgets are to be prepared only by those specific Departments which directly work in the domain of Child Protection, Development, Rights etc. The detailed list of the Departments will be available on the FinAssam for perusal.

### **8.3 Divyang Budget**

The Government of Assam has launched a number of schemes for the benefit of the Divyang including the Deen Dayal Divyang Sahajya Achari, Insurance premium for the Divyangs belonging to the Tea Tribes, special ITIs for Divyangs etc. and these allocations under schemes targeted exclusively or partially towards Divyangs should be clearly reflected in the budget documents for facilitating better monitoring of outcome of the expenditure.

Facility is provided to specify the budget earmarked for the divyang, while submitting the Expenditure against a particular Head of Account. It is required to specify whether the scheme in its entirety is for the Divyang and if not what portion of the scheme will be set aside for the disabled. And along with the financial details, it is also required to give a short description of the scheme.

As in the case of the Gender Budget, the Divyang Budget is to be prepared only by those specific Departments which directly work in the domain of Social Justice, Empowerment, Equality etc. and the detailed list of the Departments will be available on the FinAssam for perusal.

### **8.4 Elderly Budget**

The Government of Assam had announced the introduction of the 'The Assam Employees' Parent Responsibility & Norms for Accountability & Monitoring (PRANAM) Act, 2017' Bill in the Budget Speech 2017-18 in addition to a number of benefits aimed at the pensioners and the

elderly. In order to capture the budget allocations aimed at the elderly and to enable the monitoring of the same during the Budget Implementation, an Elderly Budget will be prepared along with the Budget 2018-19 exercise.

Facility is provided to specify the budget earmarked for the Elderly, while submitting the Expenditure against a particular Head of Account. It is required to specify whether the scheme in its entirety is for the elderly or what proportion of the scheme will be set aside for the Elderly along with a short description of the scheme.

As in the case of the other types of Budgets described above, the Elderly Budget is also to be prepared only by those Departments which directly work in the domain of Elderly Care, Pensions, Social Justice etc. and the detailed list of the Departments will be available on the FinAssam for perusal.

## **9. Budget Speech**

As the Budget 2018-19 will be tabled in an electronic format in the Assembly, it is requested that all the Departments submit the Budget Speech only through the FinAssam portal. Suggested templates for the Budget Speech will be circulated to the Departments at a latter point in time.

## 10. Timeline for Activities

As the Budget 2018-19 will be tabled in an electronic format in the Assembly, it is requested that all the Departments submit the Budget Speech only through the FinAssam portal in the suggested formats (as in the Annexure).

The first Budget 2018-19 kick off meeting will be held at Room No. 308, Assam Administrative Staff College at 3 PM on 1st December, 2017.

Sl. No.	Meeting Agenda	Timeline/ Date of Completion
1	Budget 2018-19 Kickoff Meeting	1 <sup>st</sup> Dec
2	Updation of "L Statements" by DDOs	12 <sup>th</sup> Dec
3	Submission of Expenditure Budget by HoDs	26 <sup>th</sup> Dec
4	Submission of Vehicles, Incomplete Projects by DDOs	30 <sup>th</sup> Dec
5	Submission of Vehicles, Incomplete Projects by HoDs	04 <sup>th</sup> Jan
6	Submission of 'Status of Budget Implementation by Administrative Departments	04 <sup>th</sup> Jan
7	Submission of Expenditure, Outcome Budget etc. by Administrative Departments	08 <sup>th</sup> Jan
8	Finalization of Vehicles, Projects Database by Administrative Departments	08 <sup>th</sup> Jan
9	Submission of 'Status of Budget Implementation by Administrative Departments	08 <sup>th</sup> Jan
10	Submission of list of all GIAs by Administrative Departments including L-form	08 <sup>th</sup> Jan
11	Submission of Budget Speech by Administrative Departments	12 <sup>th</sup> Jan
12	Discussion with Administrative Departments (post submission)	20-25 <sup>th</sup> Jan
13	Finalization of Budget 2018-19	29 <sup>th</sup> Jan

## 11. Schedule of Review Meetings

In order to ensure that the progress of the preparation of Budget 2018-19 is monitored closely, and to highlight issues if any and seek resolution of the same, it is proposed to have two meetings every week till the Budget gets submitted by the Concerned Department to the Finance Department. Review Meetings will be held every Tuesday and Friday starting from 1st December at the Finance Department Conference Hall, Ground Floor with the nodal officers of the Department/ HoDs (Sr. FAs/ FAs of the Administrative Department along with the Sr. FAOs / FAOs of the HoD, in addition to any other officer that the Department/ HoDs may designate) till 12th January, 2018.

The Administrative Departments/HoDs are divided into four groups as below:

#	1st Group (01.30 PM - 03.00 PM, Every Tuesday)	#	2nd Group (03.30 PM - 05.00 PM, Every Tuesday)
1	Administrative Reforms and Training Department	17	Finance Establishment B
2	Agriculture Department	18	Finance Taxation
3	Animal Husbandry & Veterinary	19	Fishery Department
4	Assam Accord Implementation	20	Food, Civil Supplies & Consumer Affairs Department
5	Assam Legislative Assembly Secretariat	21	General Administration Department
6	Border Protection and Development Department	22	Governor Secretariat
7	C.M. Secretariat	23	Guwahati Development Department
8	Co-operation Department	24	Handloom, Textile & Sericulture Department
9	Cultural Affairs Department	25	Health and Family Welfare Department
10	Education (Elementary) Department	26	Hill Areas Department
11	Education (Higher) Department	27	Home Department
12	Education (Secondary) Department	28	Horticulture
13	Education (Technical) Department	29	Industries and Commerce Department
14	Election Department	30	Information & Public Relation Department
15	Environment & Forest Department	31	Information & Technology Department
16	Excise Department	32	Irrigation Department

#	3rd Group (01.30 PM - 03.00 PM, Every Friday)	#	4th Group (03.30 PM - 05.00 PM, Every Friday)
33	Judicial Department	48	Public Works (Buildings & NH) Department
34	Labour & Employment Department	49	Public Works (Roads) Department
35	Legislative Department	50	Registration Department
36	Mines & Minerals Department	51	Revenue and Disaster Management Department
37	Panchayat & Rural Development Department	52	Science & Technology Department
38	Parliamentary Affairs Department	53	Secretariat Administration Department
39	Passport Department	54	Social Welfare Department
40	Pension & Public Grieviences Department	55	Soil Conservation Department
41	Personnel Department	56	Sports & Youth Welfare Department
42	Planning & Development Department	57	Tea Tribes Department
43	Political Department	58	Tourism Department
44	Power (Electricity) Department	59	Transport Department
45	Printing & Stationery Department	60	Urban Development Department
46	Public Enterprise Department	61	Water Resources (Flood Control)
47	Public Health Engineering Department	62	Welfare of Minorities Development Department
		63	Welfare of Plain Tribes & Backward Classes Department

For any clarification the Departments are requested to reach out to the Budget Helpdesk: [helpdesk.budget@afegu.in](mailto:helpdesk.budget@afegu.in)

An email/Whatsapp group will be formed consisting of the Nodal Officers of the Administrative Department/ HoDs, members of the Budgeting Cell (Finance Department) for speedier communication & resolution of issues that may arise.

**ANNEXURE - 01**

**Status of Implementation of Budget Announcements 2017-18**  
**(as on Dec 31st 2017)**

Illustrative

Sl. No.	Para no.	Budget Announcement	Status of Implementation
1	20	<p>Simultaneously a major programme for sustainable management of ground water resources has been prepared with an estimated cost of 6,000 crore and proposed for multilateral funding.</p> <p>[Nodal Ministries/Departments: M/o Water Resources, GR&amp; RD]</p>	<p>National Ground Water Management Improvement Programme being implemented at a cost of ` 6000 crores, with World Bank assistance to enhance ground water recharge and improve water use efficiency, through evidence based decision making and area specific framework for sustainable management; as well as strengthening of Institutions to foster community based GW management. Final EFC Note has been forwarded to Ministry of Finance</p> <p>Work in progress</p>
2	94	<p>Our Public Sector Banks will have to be strong and competitive. The Bank Board Bureau will be operationalized during 2016-17 and a roadmap for consolidation of Public Sector Banks will be spelt out. The process of transformation of IDBI Bank has already started. Government will take it forward and also consider the option of reducing its stake to below 50%.</p> <p>[Nodal Ministries/Departments: D/o Financial Services]</p>	<p>Bank Board Bureau has been operationalized since 1st April, 2016. Cabinet has given in principle approval to negotiate merger of SBI Associates Banks and Bhartiya Mahila Bank with SBI on 15.6.2016. Road map for consolidation of banks is being drawn up in consultation with concerned agencies.</p> <p>Action completed</p>

**ANNEXURE - 02****Details of new capital projects/ schemes**

Sl No	Name of the Project	Cost Estimate	Source of Funding (RIDF/EAP/NEC / NLCPR/State Funding/ CASP/ CS/Any other source)	Funding Pattern	Summary Status of Project Preparatory Activities	Budget Provision 2018-19 (in Crores)	Remarks

For each project furnish the following details:-

Sector:						
Project Objective: (Please mention mapping with SDG goals)						
Intended Beneficiaries:						
Project Duration:						
Major Project Components:						
Component wise yearly cost estimates						
	Y1	Y2	Y3	.....	Y n	Total
Component - 1						
Component - 2						
Component - 3						
....						
Component - n						
Detailed Status of Project Preparatory Activities:						

**ANNEXURE - 03**

List of all incomplete Projects/Works (as on Dec 31st 2017)

Illustrative

Sl No	Name of the Project	Cost Estimate as per AA (in Crores)	Source of Funding (RIDF/EAP/NEC/NL CPR/State Funding/CASP/CS/Any other source)	Date of issue of Administrative Approval (in DD/MM/YY)	Scheduled date of completion (in DD/MM/YY)	Exp. Incurred till date (in Crores)	Balance Exp. to be made (in Crores)	Budget Provision 2018-19 (in Crores)	Remarks
1	Construction of Bridge over Brahmaputra	100	EAP	10/02/2016	10/02/2019	50	50	40	Balance amount will be spent in FY 19-20
2	Construction of Model Hospital in Silchar	20	RIDF	08/02/2016	08/02/2017	10	10	10	-



**ANNEXURE - 04****Position of Department owned Vehicles****Illustrative**

Sl No	Dept.	Name of the HoD	DDO Code/ Office	Maker	Vehicle Brand	Year of Purchase	Current Status			Remarks
							Running	Under Repair	To be condemned	
1	Home	DGP	KM/D GP/00 1	Tata Motor	Indica	2005				





