



GOVERNMENT OF SIKKIM  
FINANCE DEPARTMENT  
GANGTOK

No. 1(2)/89-90/Bud/Fin/116/10

Dated: 01/11/2022

**BUDGET CIRCULAR**

The Annual Budget of the State Government for the **Financial Year 2023-24** as usual has to be prepared for passing in the Legislative Assembly by **March 2023**. The process for formulation of Budget Estimates for FY **2023-24** has to be completed in a time bound manner and starts with the preparation of Budget Estimates based on the nominal roll by the Department. The State Government had issued instructions vide OM No. 05/FIN/ADM dated 23/06/2020 for preparation of Salary and Wage Bills in the Integrated Pay Roll Module (PRANALI) developed by the Finance Department and generation of monthly salary and wages in this system. Therefore, all departments are requested to submit the nominal rolls prepared and generated from **Pranali** for regular employees, nominal rolls of employees other than regular employees (Having Time Scale of Pay), nominal rolls of employees other than regular employees (Having Consolidated Pay) and details of Muster Roll employees in the standardized and automated format designed for the purpose in Pranali as indicated below;

Form –I	Consolidated Estimate of Revenue Receipt
Form – II	Consolidated Estimate of Revenue Expenditure ( <i>Based on the nominal rolls submitted vide appendices I, II, III, IV &amp; VI</i> )
Appendix – I	Consolidated Abstract showing Nominal Roll of regular employees only-Expenditure head wise.
Appendix – I (A)	Nominal Roll of regular employees only ( <i>Individual sheets to be prepared for each expenditure heads</i> )
Appendix – II**	Estimate of Leave Encashment ( <i>Copy of this form will also have to be submitted to the Pension Division</i> )
Appendix – III	Consolidated abstract showing Muster Roll and OFOJ employees only.
Appendix – III (A)	Details of Muster Roll employees ( <i>Normal M/R appointments other than One Family One Job</i> )
Appendix – III (B)	Details of OFOJ employees <i>appointed on Daily Wage.</i>
Appendix – III (C)	Details of OFOJ employees <i>appointed on consolidated pay.</i>
Appendix –IV	Consolidated abstract showing nominal roll of employees other than Regular Employees. ( <i>i.e. Work–Charged/Adhoc/Co-Terminus/ Consolidated</i> )
Appendix –IV (A)	Nominal Roll of Employees other than Regular Employees having <i>Time Scale of Pay (i.e. Work–Charged/Adhoc/Co-Terminus)</i>
Appendix –IV (B)	Nominal Roll of Employees other than Regular Employees having Consolidated Pay ( <i>i.e. Adhoc/ Co-Terminus/ Consolidated</i> )
Appendix-V (A)	List of Non Functional Vehicles
Appendix-V (B)	List of Functional Vehicles

**Further,**

Appendix-VI	Consolidated Abstract Showing Nominal Roll of Employees on Regular/MR/ADHOC of PSU/Autonomous bodies/Local bodies, <b>receiving Grants-in-Aid for Salaries &amp; Wages from the State Government.</b> Expenditure Head wise.
-------------	------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------

Appendix-VI (A)	Nominal Roll of Employees on Regular Scale only.
Appendix-VI (B)	Nominal Roll of Employees on MR/ OFOJ/ ADHOC/ CONSOLIDATED/ Co-TERMINUS.

The correctness of the estimates and its authenticity depends largely on the efforts and exercise done by the departments. A hard copy of Nominal Roll prepared and generated from Pranali, duly verified and certified by D&DO/ RCO and Head of Department to be submitted to Budget Division in addition to the online submission of Nominal Roll through Pranali. The work flow for submission through PRANALI is as under:-

- |                                        |                   |
|----------------------------------------|-------------------|
| i. Office Level                        | => Save & Approve |
| ii. District Level (LRDMD & Education) | => Save & Approve |
| iii. RCO Level                         | => Save & Approve |

The Consolidated Form-I and Form-II generated from Pranali at the RCO level should be certified by both RCO and Head of Department. **The Nominal Roll for Salaries/ Wages drawn in the form of Grants in Aid and as state support required for Salary/Wages to Scheme Fund, should be submitted separately by the D&DO/ RCO through Heads of Department in regular excel format. The Nominal Roll must be submitted to the Budget Division latest by 22/11/2022.**

Over the years it has been noticed that the documents submitted by some of the departments are incomplete, delayed and are not as per the instruction. This not only causes unwanted inconvenience and delays in preparation of the entire work of the State Budget but defeats the correctness in projecting the estimates. As such the departments should verify all the figures pertaining to their department with the Budget Division by the 10<sup>th</sup> of January, 2023. The departments having any doubt may contact the Budget Division for further clarification.

Necessary pre-budget discussions will be held with the departments, Planning & Development and Finance Department at the appropriate time for projecting estimates for other core activities of the Department.

Appendix-II, Form of Estimate of Leave Encashment, should be prepared separately in regular excel sheet as per the format and forward to Pension Division latest by 22/11/2022.

The Budget Circular along with the forms can be downloaded from the State Government website <http://www.sikkimfred.gov.in>

-Sd-  
Controller of Accounts cum Secretary  
Finance Department

**Copy to:**

1. All the Secretaries/ Heads of Departments.
2. The Registrar General, High Court of Sikkim, Gangtok.
3. The Member Secretary, State Legal Service Authority.
4. The Secretary, Public Service Commission.
5. The Additional Director, Internal Audit.
6. The Director, Treasury, Pay & Accounts Office, Gangtok.
7. The Principal Director (Accounts), Finance Deptt.
8. The Additional Director (PGI PF)
9. The District Collectors (All Districts)
10. Deputy Director, IT Cell Finance Department.
11. All Resource Controlling Officers.
12. All Drawing & Disbursing Officers.

**Director (Budget),  
Finance Department**