



GOVERNMENT OF SIKKIM
FINANCE DEPARTMENT
GANGTOK

No. 1(2)/89-90/Bud/Fin/116/02

Dated: 11/11/2024

BUDGET CIRCULAR

The Annual Budget of the State Government for the **Financial Year 2025-26** as usual has to be prepared for passing in the Legislative Assembly by **March 2025**. The process for formulation of Budget Estimates for FY **2025-26** has to be completed in a time bound manner and starts with the preparation of Budget Estimates for salary, wages and GIA- salary based on the nominal roll submitted 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 their 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 (copy to be forwarded to Revenue Section, Finance Department).
Form – II	Consolidated Estimate of Revenue Expenditure (Based on the nominal rolls submitted vide appendices I, II, III, IV & VI)
Appendix – I	Consolidated Abstract showing Nominal Roll of regular employees only- Expenditure head wise.
Appendix – I (A)	Nominal Roll of regular employees only (Individual sheets to be prepared for each expenditure heads) DA @70%
Appendix – II**	Estimate of Leave Encashment (Copy of this form will also have to be submitted to the Pension Division, Finance Department).
Appendix – III	Consolidated abstract showing Muster Roll and OFOJ employees only.
Appendix – III (A)	Details of Muster Roll employees (Normal M/R appointments other than One Family One Job)
Appendix – III (B)	Details of OFOJ employees appointed on Daily Wage .
Appendix – III (C)	Details of OFOJ employees appointed on Consolidated pay .
Appendix –IV	Consolidated abstract showing nominal roll of employees other than Regular Employees. (i.e. Work-Charged/Adhoc/Co-Terminus/ Consolidated)
Appendix –IV (A)	Nominal Roll of Employees other than Regular Employees having Time Scale of Pay (i.e. Work-Charged/Adhoc/Co-Terminus)
Appendix –IV (B)	Nominal Roll of Employees other than Regular Employees having Consolidated Pay (i.e. Adhoc/ Co-Terminus/ Consolidated)
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, receiving Grants-in-Aid for Salaries & Wages from the State Government. 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.
Appendix-VI (C)	Nominal Roll of Employees other than Regular Employees having <i>Time Scale of Pay (i.e. Work-Charged/Adhoc/Co-Terminus)</i> .

In compliance to Notification No. J(1)/87/GEN/DOP(part), dated: 25/07/2024 issued by the Department of Personnel, Government of Sikkim, it has been mentioned that the date of joining of employees whose services have been regularized on completion of eight years and four years of service as on 31.12.2023 shall be effective from 01.08.2024.

Therefore, it is instructed to the department for preparing the wages of such employees through PRANALI for the months April to July, 2025 (4 months) in Appendix III/IV and regular salaries wef August, 2025 to February, 2026 in Appendix I(A) may be prepared and submitted separately on an EXCEL SHEET.

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 RCOs must strictly ensure that submission of complete information with regard to all DDOs under them.**

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

Further, to adhere to the restructuring of object heads based on the O.M. No. 1(65)2022-23/Bud/Fin/09 dated 16/01/2023 which has resulted in changes in allocation under Salaries, bifurcation of Appendix I (A) will be as below:

Object Head	Allocation
01- Salaries	Total of Column 10 of Appendix I (A)
07- Allowances	Total of Column 11 to 14 of Appendix I (A)
06- Medical Allowances	Total of the 5% of Column 10 of Appendix I (A)

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- Salaries 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 06/12/2024.**

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 **7th of January, 2025**. The departments having any doubt may contact the Budget Division for further clarification.

As usual 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.

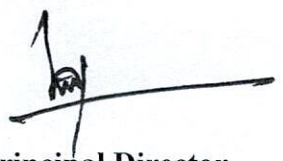
Appendix-II, Form of Estimate of Leave Encashment, should be prepared separately in regular excel sheet as per the format and forward to Pension Division latest by **06/12/2024**.

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 Principal Director, Treasury, Pay & Accounts Office, Gangtok.
7. The Principal Director (Accounts), Finance Department.
8. The Additional Director (PGIPF)
9. The District Collectors (All Districts)
10. Joint Director, IT Cell, Finance Department for uploading on website.
11. All Resource Controlling Officers.
12. All Drawing & Disbursing Officers.


**Principal Director
(Budget)
Finance Department**