



**GOVERNMENT OF TELANGANA
ABSTRACT**

Budget Estimates 2026-27- Instructions for preparation and online submission of Number Statement, Budget Estimates 2026-27 and Revised Estimates 2025-26-Issued.

FINANCE (BG) DEPARTMENT

G.O.Ms.No.153

Dated:20.12.2025

Read the following:-

G.O.Ms.No.1, Fin (BG) Department, dated: 02-01-2017.

* * * * *

ORDER:

1. The legal foundation of legislative control over government expenditure as per article 202 of the constitution of India, requires that, in respect of every financial year cause to be laid before the houses of the legislature of the state a statement of the estimated receipts and expenditure of the state for that year, in this part referred to as the "Annual Financial Statement". The estimates of expenditure embodied in the Annual Financial Statement shall show separately - (a) the sums required to meet expenditure described by the constitution as expenditure charged upon the consolidated fund of the state, and (b) the sums required to meet other expenditure proposed to be made from the consolidated fund of the state; and shall distinguish expenditure on revenue account from other expenditure.

2. The budget (Annual Finance Statement) shall have to be designed for optimal allocation of scarce resources taking into account various socio-economic and political considerations and priorities of the Government. It is a statement of estimated expenditure and the estimated resources required for financing the various schemes during the ensuing financial year. The budget is prepared keeping in view of the general policy of the government aimed at the welfare of the people and the overall development of the state. The size and focus of public expenditure in the budget have great relevance in to the growth process and in reduction of economic disparities. The main objectives of the budgetary policy are to provide effective administration, improve infrastructure facilities, provide and promote employment opportunities, ensure stability in process, promote economic growth, reduce inequalities, while maintaining fiscal balances and sustainability.

3. According to para 13.19.1 of the budget manual, the heads of departments and other estimating officers should prepare their estimates for both receipts and expenditure in duplicate and send a copy directly to the finance department, and the other to the administrative departments of the secretariat concerned.

Number Statements:

4. According to para 13.2.1 of the budget manual, the heads of departments and the other estimating officers have to submit number statements to the finance department giving particulars of posts of permanent, temporary and supernumerary establishment (both gazetted and non-gazetted) the sanctioned

monthly pay, the special pay if any and the allowances attached to the posts or individuals that will be drawn on the 1st April of the following year and number of officers at the each rate of pay for whom provision will be made in the departmental estimates.

5. The Government have collected data of all categories of employees, viz., Regular, Contract, Outsourcing and other categories across all Departments through the IFMIS portal.

6. The details of employees already entered by the concerned departments, will automatically be populated and displayed in the HoDs budget logins (No changes permitted), the Heads of the departments/estimating officers may edit the amounts payable to employees on account of pay and allowances of all categories in the relevant proformas mentioned below:

- Proforma I – 010 Salary
- Proforma II – Grants-in-Aid towards Salaries (310/311)
- Proforma III – Work Charged Establishment in Engineering Departments (290/291)
- Proforma IV – Contract Services (300/301)
- Proforma IV(A) – Outsourcing Services (300/302)
- Proforma IV(B) – Activity / Services engaged on Outsourcing (300/303)
- Proforma IV(C) – Contract / Outsourcing services in Grants-in-Aid Institutions (300/304)
- Proforma IV(D) – contract / outsourcing services in other grants-in-aid Institutions (300/305)
- Proforma IV(E) – Professionals engaged for specific activities (300/306)
- Proforma IV(F) – Outsourcing of Sanitation Activity (280/285)
- Proforma-V- Appendix-A
- Proforma VI – Home Guards (280/282)
- Proforma VI(A) – Anganwadi Workers (280/283)
- Proforma VI(B) – Village Revenue Assistants (280/286)
- Proforma VI(C) – Daily Wage Employees (020/021)
- Proforma VI(D) – Full-Time Contingent Employees (020/022)
- Proforma VI(E) – Part-Time Contingent Employees (020/023)
- Proforma VI(F) – Minimum Time Scale Employees (020/024)
- Proforma VI(G) – Junior Panchayat Secretaries (280/288)

7. The number of posts and the scale of pay attached thereto shall be generated from the data furnished in cadre strength module in Appendix-A (Proforma-V). The Number Statements in Proforma-I under the respective Major, Minor and Sub-Heads shall automatically be generated from the Cadre Strength data (Proforma-VII). No modifications permitted.

8. All the Special Chief Secretaries/Principal Secretaries/Secretaries to Government are requested to instruct the concerned Heads of departments and Estimating Officers under their administrative control to furnish Number Statements details through the prescribed online proformas in IFMIS portal on or before 31-12-2025 and also requested to critically review the cadre strengths particulars in each category with reference to the details furnished earlier and now.

9. RECEIPTS:

9.1. According to para 13.8 of the budget manual, the HODs and other estimating officers should prepare budget estimates for receipts based on the existing rates of taxes, duties and fees etc., and no increase or reduction in such rates which has not been approved by the government should be proposed. The information shall be furnished in the **Proforma-A**.

9.2 All the heads of departments and other estimating officers are requested to furnish proposals for revised estimates 2025-26 and budget estimates 2026-27 in respect of revenue receipts and loan receipts, which they are concerned by giving full details of targets fixed as per performance indicators of each department.

9.3 The Special Chief Secretaries/Principal Secretaries/Secretaries to Government shall take utmost care while furnishing the revenue receipts/projections and necessary steps to curb the leakages shall be taken.

10. Expenditure:

All Heads of the department/estimating officers are requested furnish the expenditure details in PROFORMA-R1 and the scheme expenditure details in PROFORMA-R2 for RE 2025-26 (No increase in RE 2025-26 permitted) and BE 2026-27. The details of the objective heads applicable under PROFORMA-R1 and PROFORMA-R2 are provided in Annexure-A.

Further keeping in view of priorities of the government, the Special Chief Secretaries/Principal Secretaries/Secretaries to Government are requested to analyze the schemes critically being implemented by the respective departments.

New Schemes:

11. In the case of new schemes introduced during the year, the dates of introduction and the estimated expenditure for the current year should be mentioned in the remarks column. If provisions proposed to the budget estimates of the year, it should be clearly stated in the 'Remarks' column whether it has been sanctioned by the competent authority and if so, the number and date of the proceedings sanctioning the expenditure should be quoted in every case.

Spill Over Commitments:

12. All the departments are requested to furnish the work wise (ongoing and spill over) commitments in proforma-R5. Agreement wise details in **Proforma –R6** respectively latest by 31st December 2025. Utmost care shall be taken for accuracy.

Schemes Details (Central / State):

13. All the heads of the department/estimating officers are requested to furnish full details like expenditure, No. of beneficiaries, official website hosting address etc., of the schemes being implemented by the Government in the proformas (R9(A) & R9(B)).

Loans / Debts of all Corporations/ Special purpose vehicles:

14. All the heads of the department/ corporations/ special purpose vehicles / autonomous bodies are requested to furnish the outstanding loans as on 31st December, 2025 in proformas (R10(A) to R10(D)) annexed to this orders. Government is committed to maintain transparency in governance; hence any omission/ deviations in this regard will be viewed seriously.

Centrally Sponsored Schemes:

15. The State Government is committed to tap more grants from the Government of India, hence all the Special Chief Secretaries/Principal Secretaries/Secretaries to Government are requested to identify the relevant Centrally Sponsored Schemes (CSS) which could be implemented in the State. The details of tentative allocation to the State under each scheme by the Government of India and the corresponding State's matching share requirement should also be furnished in Proforma (R2 for existing schemes and R4 for new schemes in any).

CSS under SNA-SPARSH:

16. As per the Government of India instructions, all Centrally Sponsored Schemes shall be implemented through SNA-SPARSH model only. Hence, all are requested to adhere to the procedure, as laid down in the OM F.No.1(27)/PFMS/2020, dated:13.07.2023 issued by Department of Expenditure, Ministry of Finance, Government of India.

- i. Central share and State's share under the scheme shall be budgeted in the same head of account with Group Sub Head – 15.
- ii. The departments shall ensure that Centre - State funding ratio is uniform for all components in a scheme. In case of components with different funding ratios, the relevant components may be treated as a separate scheme(s) and new head of accounts would have to be opened/operated.
- iii. Operation of Grant-in-Aid object heads shall not be allowed, as the funds will directly be transferred from State Treasury to the concerned vendor/beneficiary account.
- iv. Relevant head of accounts with appropriate detailed and sub-detailed heads will be created based on the expenditure requirement of the scheme i.e., Salaries, Non-salary and Works expenditure etc.

FRBM Rules, 2006:

17. As per the provision laid down in FRBM Act, all the heads of departments and estimating officers has to furnish certain information in the prescribed proforma appended to this order along with the budget estimates invariably, as these statements have to be presented to the state legislature as per FRBM Rules - 2006.

18. As per rule 6(1) of FRBM Rules, 2006, the state government shall at the time of presenting the budget make following disclosures as required under section 10 of FRBM Act 2005.

- (i) Form D-7 Statement of assets (**proforma-D**).
- (ii) Form D-8 Tax revenues raised but not realized (**proforma-E**).
- (iii) Form D-9 Statement of miscellaneous liabilities outstanding (**proforma-F**).

General Instructions:

19. The attention of all the Special Chief Secretaries/Principal Secretaries/Secretaries to Government and HoDs/estimating officers are invited to the following special points:

- (i) **Date of submission of estimates:** All estimates should be submitted to the administrative departments of secretariat concerned through online not later than **03.01.2026**. The administrative departments of secretariat shall forward the estimates with their comments to the finance department by **06.01.2026** at the latest. Experiences have shown that in-spite of clear instructions, the budget proposals in

most of the cases are sent very late. Steps should, therefore, be taken to ensure that the dates prescribed above are strictly adhered to.

(ii) **Contract Appointments:** In spite of repeated instructions certain departments are proposing additional funds towards salaries of various categories. Hence, the heads of departments / estimating officers shall ensure that sufficient provisions are made under the detailed heads 301 contract appointments, 302 outsourcing engagements, 303 activity engaged on outsourcing basis, 304 salaries of contract/outsourcing salaries under grants-in-aid institutions, 305 salaries of contract/outsourcing salaries under other grants-in-aid institutions and 300-306- professionals engaged for specific activities (earlier claimed under 280/284). The heads of departments/estimating officers are requested to furnish the relevant orders issued by the Finance (HRM)department for engaging the persons/activity on contract/ outsourcing basis while proposing provision in the budget. They shall also furnish calculation sheet consisting of rate of contract, period of contract, number of persons engaged on contract/outsourcing and the total amount required towards payment of remuneration in respect of each sanction order based on which they are proposing provision in the budget.

(iii) No salaries shall be permitted under “310-312 and 270/272” under any circumstances, if it is noticed by the government, disciplinary action will be initiated against the DDO and respective officers.

(iv) **Scrutiny of estimates by the administrative department of secretariat:** The Special Chief Secretaries/Principal Secretaries/Secretaries to Government are requested to critically review of departments the estimates furnished by the HoDs under their control and forward to Finance department with their comments thereon. The objective of examination by the administrative departments (Secretaries to Govt.) is to detect excessive or inadequate provision in the budget estimates which they are in a position to do in a better way in view of their more intimate knowledge of working of the departments under their administrative control.

(v) **Furnishing of bank accounts:** All departments are requested to furnish/update the information in proforma -R7 as ordered in G.O.Ms.No.18, Finance (TFR) Department, dated: 21.02.2022.

20. All the Special Chief Secretaries/Principal Secretaries/Secretaries of departments and HoDs are requested to furnish the budget estimates in the prescribed proforma provided on-line by 06.01.2026 at the latest to the concerned budget estimate sections (EBS) through IFMIS portal of finance department. Failing, in which submission of all proformas, finance department will not provide budget and also will not be responsible for consequences of non-funding of any scheme.

21. **Special points:** The attention of all Special Chief Secretaries/Principal Secretaries/Secretaries of departments/head of the departments and estimating officers are invited to the following special points:

- Avoid speculative estimations or over / under projections. It should be as per actual requirements only.

- Rationalize the expenditure relating to the departments.
- Projections for maintenance, office establishment-vehicles, rents, water and electricity, office stationery-outsourced services, welfare and subsidy programs, etc., shall be as per the actual needs only with proper justification.

22. **On-Line Submission:** BE 2026-27 sought for through this order shall be furnished by all departments through online only. All Special Chief Secretaries/Principal Secretaries/Secretaries/heads of departments and other estimating officers are requested to visit finance department web-site on the internet using the [URL https://ifmis.telangana.gov.in](https://ifmis.telangana.gov.in) and "click" on the web-link for budget 2026-27" provided in the home-page. Then follow the steps given below:

- This link will open "IFMIS portal" web-page from **23.12.2025**.
- Please log-in using the user-ID and password. Please enter them correctly and log-in into application.
- A menu item "budget proposals 2026-27" is displayed in the menu bar.
- Select the respective establishment / maintenance / principal / interest expenditure and schemes expenditure along with concerned head of accounts and enter the data.
- Saving of data can be done at any point of time using 'SAVE' button.
- All formats of establishment / maintenance / principal / interest expenditure / schemes expenditure and FRBM rules need to be filled in by the HoDs / secretariat departments.
- After completion of entries final submission to finance department can be done using 'Final Submit Button' in the menu bar and using the appropriate menu items.
- Deletion of entries can be done before final submission.
- After final submission no more deleting / editing is allowed.
- Any further instructions can be seen on-line

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF TELANGANA)

**SANDEEP KUMAR SULTANIA
PRINCIPAL SECRETARY TO GOVERNMENT**

To

All the Spl. Chief Secretaries / Principal Secretaries / Secretaries to Government.
The Registrar General, Hon'ble High Court to the State of Telangana.

The Secretary to Governor, Lok Bhavan, Hyderabad.

The Registrar, Lok-Ayukta, Hyderabad.

The Secretary, Telangana State Public Service Commission, Hyderabad.

All Heads of Departments and Estimating Officers in the state.

Copy to:

All Sections of Finance Department.

The General Administration (I&PR) Department.

SF/SCs.

//FORWARDED:BY ORDER//

SECTION OFFICER

Establishment Expenditure:Establishment/Maintenance/Principal/Interest Expenditure:

As per G.O.Ms.No.1, Fin (BG) Department, dated: 02-01-2017, the following objective heads are classified into establishment/maintenance/principal/interest payment expenditure

Salary
010-011 -Pay
010-012- Allowances
010-013 -Dearness allowance
010-014 -Sumptuary allowance
010-015 -Interim relief
010-016 -House rent allowance
010-017 -Medical reimbursement
010-018 -Encashment of earned leave
010-019 -Leave travel concession
020 - Wages
020-021 - Daily wage employees
020-022 -Full time contingent employees
020-023 – Part time contingent employees
020-024 – Minimum time scale
290- Work charged establishment
290-291 -Pay
290-292- Allowances
290-293- Dearness allowance
290-294 -House rent allowance
290-295 -Medical reimbursement
290-296-Encashment of earned leave
290-297- Leave travel concession
290-298 Interim relief to work charged employees
Grants in aid towards salary
310-311 - Grants in aid towards salaries
Non salary
110-111 -Travelling allowance
110-112 - Bus warrants
110-113 - T.A/D.A to non-official members
110-114 - Fixed travel allowances
110-115 - Conveyance allowance
110-116 -Travelling allowance to work charged employees
120 -121 – Foreign travel expenses
120-122- T.A/D.A to non-official members
130-131 - Service postage, telegram and telephone charges
130-132 - Other office expenses
130-133- Water charges
130-134 - Hiring of private vehicles
130-135- Electricity charges
140-141- Rents and rates

140-142- Taxes
200- Other administrative expenses
240- Petrol, oil and lubricants
280-281 - Pleaders fees
280-282 - Payment to home guards
280-283 - Payments to Anganwadi workers
280-285 - Sanitation services
280-286 - Payments to village revenue assistants
280-288 - Payments to junior panchayat secretaries
300- Other contractual services
300-301- Contract appointments
300-302- Outsourcing engagements
300-303- Activity engaged on outsourcing
300-304- Salaries of contract/outsourcing salaries under grants-in-aid institutions
300-305- Salaries of contract/outsourcing salaries under other grants-in-aid institutions
300-306- Professionals engaged for specific activities
510-511 - Maintenance of office vehicles
Maintenance
270-271 - Other expenditure
270-272 - Maintenance
270-275 - Buildings
270-278 - Emergency repairs
800-807 - User charges- maintenance
Subsidies & other grants
310-313-Per capita grants
310-318-Obsequies charges
2049- Interest payments
2071-Pensions
Others
001- Loans to Govt., servants, institutions, adjustments to fund accounts
002- Loans to Govt., servants, institutions, adjustments to fund accounts
040-041 - Pensions
040-042 - Gratuities
320- Contributions
450-Interest
560- Repayment of borrowings
630-631 - Inter account transfers

Scheme Expenditure:

The following objective heads have been classified as schemes expenditure

Objective Head
Non-Salary
160-Publications
210-211-Materials
210-212- Drugs and medicines
220- Arms and ammunition
230- Cost of ration/diet charges
250- Clothing and tentage
260- Advertising and publicity
280-284- Other payments
410- Secret service expenditure
500- Other charges
500-501 - Compensation
500-502-Transport facility
500-503-Other expenditure
500-504 - Cosmetic charges
510-Motor vehicles
510-512- Purchases of motor vehicles
520-Machinery and equipment
520-521- Purchases
520-522- Tools and plant
520-523- Deduct-receipts & recoveries towards maintenance
610-Depreciation
800-801 - User charges- other expenditure
800-802 - User charges-transport facility
800-803 -User charges -travelling allowances
800-804 - User charges- utility payments
800-805- User charges- other office expenses
800-806- User charges -advertisements, sales and publicity
800-808-User charges- other payments
800-810-User charges -other administrative expenses
800-811-User charges-materials and supplies
800-812-User charges -petrol, oil and lubricants
800-814-User charges-purchases
800-815-User charges-publications
Maintenance
270-274 HTCC charges
Subsidies& Other Grants
310-312- Other grants-in-aid

310-314- Seignorage grant
310-315 – Finance Commission grants
310-316-Maintenance grant
310-317 –Ex-gratia payments (accidental death/compassionate)
310-319- Grants for creation of capital assets
330-Subsidies
340- Scholarships and stipends
800-809 - User charges-other grants-in-aid
800-813 - User charges -scholarships and stipends
Others
050-Rewards
150-Royalty
530-Major works
530-531-Other expenditure
530-532-Lands
530-533-Buildings
530-535-Price adjustment
540-Investment
640-Write off and losses

Proforma-R1

**EXPENDITURE FOR ESTABLISHMENT/MAINTENANCE/PRINCIPAL/INTEREST
EXPENDITURE**

Demand No._____

Name of the HOD : _____

Administrative Department of Secretariat : _____

Name of the Scheme : _____

(Rupees in Lakhs)

Major-head, Sub-Major head, Minor-head, Sub-head, Detailed head and Sub-detailed Head of Appropriation (1)	Budget Estimates 2025-26 (2)	Revised Estimates 2025-26 (3)	Budget Estimates 2026-27 (4)	Justification (5)

Proforma-R2
EXPENDITURE FOR SCHEMES

Demand No. _____

Name of the HOD : _____

Administrative Department of Secretariat : _____

Name of the Scheme : _____

(Rupees in Lakhs)

Major head, Sub-Major head, Minor head, Group head, Sub head, Detailed head and Sub-detailed Head of Appropriation	Budget Estimates 2025-26	Revised Estimates 2025-26	Budget Estimates 2026-27	Justification
(1)	(2)	(3)	(4)	(5)

Proforma-R3

NEW ESTABLISHMENT/MAINTENANCE/PRINCIPAL/INTEREST EXPENDITURE

Demand No. _____

Name of the HOD : _____

Administrative Department of Secretariat : _____

Name of the Scheme : _____

(Rupees in Lakhs)

Major head, Sub-Major head, Minor head, Detailed head and Sub-detailed Head of Appropriation	Budget Estimates 2026-27	Justification
(1)	(2)	(3)

Details

S.H. (XX) Sub-heads will be indicated by Finance Department.

Note: Indicate G.O. Number and date of the new scheme sanctioned.

Proforma-R4

EXPENDITURE FOR NEW SCHEMES

Demand No._____

Name of the HOD : _____

Administrative Department of Secretariat : _____

Name of the Scheme : _____

(Rupees in Lakhs)

Major head, Sub-Major head, Minor head, Group head, Detailed head and Sub-detailed Head of Appropriation	Budget Estimates 2026-27	Justification
(1)	(2)	(3)

Details

S.H.(XX) Sub-heads will be indicated by Finance Department.

Note: Indicate G.O. Number and date of the new scheme sanctioned.

Proforma-R5

SPILL OVER COMMITMENTS

Demand No. _____

Name of the HOD : _____

Name of the Scheme : _____

(Amount in Lakhs)			
Major head, Sub-Major head, Minor head, Detailed head and Sub-detailed Head of Appropriation	Budget Estimates 2025-26	Spill over Commitment As on 31.12.2025	Justification
(1)	(2)	(3)	(4)

Agreement Details - Proforma-R6

															(Rupees in Lakhs)				Administration Sanction						
1	2	3	4	5	6	7	8	9	10	11(a)	11(b))	12	13	14	15	16	17	18(a)	18(b)	19	20	21	Administration Sanction		
															Head of Account		Funding Agency		Physical Progress of the work		Balance amount required to complete				

* Existing data will be displayed update the information wherever required.

Proforma-R7

Proforma-R9(A)

BENEFICIARY ORIENTED SCHEME

Name of the Department: (Rs.in crore)

1	Scheme Description	
2	Beneficiary categories	
3	Funded by (State / CSS), if CSS	
3(a)	Central Share	
3(b)	State share	
4	Objective / Outcome	
5	Scheme Outlay 2026-27	
6	Year of Launch	
7	No.of Beneficiaries projected for 2026-27	
8	Official website address	
9	Remarks:	

Physical & Financial Achievements:

Sl. No.	Year	Physical Target Achieved	Expenditure incurred
1	2014-15		
2	2015-16		
3	2016-17		
4	2017-18		
5	2018-19		
6	2019-20		
7	2020-21		
8	2021-22		
9	2022-23		
10	2023-24		
11	2024-25		
12	2025-26 upto 31.12.2025		

PROFORMA-R9(B)
NON-BENEFICIARY ORIENTED SCHEME

Name of the Department: _____ **(Rs.in crore)**

1	Scheme Description	
2	Funded by (State / CSS), if CSS	
2(a)	Central Share	
2(b)	State share	
3	Objective/ Outcome	
4	Proposed for 2026-27	
4(a)	Establishment expenditure	
4(b)	Scheme expenditure	
4(c)	Complimentary / extra budgetary resources	
5	Projected Outcomes	
6	Process/ Timeliness	
7	Official website address	
8	Remarks/ Risk factor	

Physical & Financial Achievements:

Sl. No.	Year	Physical Target Achieved	Expenditure incurred
1	2014-15		
2	2015-16		
3	2016-17		
4	2017-18		
5	2018-19		
6	2019-20		
7	2020-21		
8	2021-22		
9	2022-23		
10	2023-24		
11	2024-25		
12	2025-26 upto 31.12.2025		

PROFORMA-R10(A)

OFF-BUDGET BORROWINGS

LOAN DETAILS (As on 31.12.2025)

1. Name of the Corporation / SPV / Institution :
2. a) Government Guaranteed loans raised by SPVs but are serviced by Government /
b) Government Guarantee loans which are raised by SPVs and serviced by them /
c) Non-Guaranteed Loans which are raised and serviced by SPVs/ Corporations / Institutions :
3. Lending Agency / Bank / Institution :
4. Purpose of Loan :
5. Guaranteed amount (Rs.in crore) : Rs.
6. Amount Counter Signed-Deed : Rs.
7. Loan sanctioned (Rs.in crore) : Rs.
of which, IDC (Rs.in crore) : Rs.
8. Loan disbursed (Rs. in crore) : Rs.
of which, IDC (Rs.in crore) : Rs.
9. Tenure (Months / Years) :
10. Moratorium if any (Months / Years) :
11. Loan sanction proceedings No. & date :

12. Amount drawn schedule:

(In Rupees)

Sl. No.	Date	Amount drawn	IDC, if any	Rate of Interest	Remarks
1					
2					

13. Principal repayment schedule:

(In Rupees)

Sl. No.	Month / Date	Schedule principal Amount	Actual amount paid	Remarks
1				
2				

14. Loan interest payment schedule:

(In Rupees)

Sl. No.	Month / Date	Schedule interest Amount	Actual interest paid	Remarks
1				
2				

Proforma-R10(B)

Government Guaranteed loans raised by SPVs but are serviced by Government

Name of the Corporation:

Name of the Secretariat Department:

(In Rupees)

Sl. No.	Name of the Bank / Institution	Guaranteed amount	Loan sanctioned	Loan disbursed	Rate of Interest	Repayment schedule (monthly / quarterly / half yearly / annually)	Interest paid upto Dec-2025	Principal paid upto Dec-2025	Outstanding loan as on 1.1.2026	Next 3 months projected Interest / Principal (from Jan-26 to March-26) including unpaid amount			2026-27 projected			Remarks
										Interest	Principal	Total	Interest	Principal	Total	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
1																
2																
3																
4																
5																
	Total															

Proforma-R10(C)

Government Guarantee loans which are raised by SPVs and serviced by them

Name of the Corporation:

Name of the Secretariat Department:

(In Rupees)

Sl. No.	Name of the Bank / Institution	Guaranteed amount	Loan sanctioned	Loan disbursed	Rate of Interest	Repayment schedule (monthly / quarterly / half yearly / annually)	Interest paid upto Dec-2025	Principal paid upto Dec-2025	Outstanding loan as on 1.1.2026	Next 3 months projected Interest / Principal (from Jan-26 to March-26) including unpaid amount			2026-27 projected			Remarks
										Interest	Principal	Total	Interest	Principal	Total	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
1																
2																
3																
4																
5																
Total																

Proforma-R10(D)

Non-Guaranteed Loans which are raised and serviced by SPVs/ Corporations / Institutions

Name of the Corporation:

Name of the Secretariat Department:

(In Rupees)

Sl. No.	Name of the Bank / Institution	Loan sanctioned	Loan disbursed	Rate of Interest	Repayment schedule (monthly / quarterly / half yearly / annually)	Interest paid upto Dec-2025	Principal paid upto Dec-2025	Outstanding loan as on 1.1.2026	Next 3 months projected Interest / Principal (from Jan-26 to March-26) including unpaid amount			2026-27 projected			Remarks
									Interest	Principal	Total	Interest	Principal	Total	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
1															
2															
3															
4															
5															
Total															

Proforma-A

RECEIPTS

Name of the HOD : :

Administrative Department of Secretariat :

(Rupees in Lakhs)

Major head, Sub-Major head, Minor head, Sub-head and Detailed Head of Account	Budget Estimates 2025-26	Revised Estimates 2025-26	Budget Estimates 2026-27
(1)	(2)	(3)	(4)

Proforma-B

PROFORMA FOR FURNISHING INFORMATION ON PHYSICAL TARGETS AND ACHIEVEMENTS

Name of the HOD : _____

Administrative Department of Secretariat : _____

Name of the Scheme	Physical Targets Achieved	Physical Targets Proposed		Remarks
	2024-25	2025-26	2026-27	

Proforma - D

FORM D-7
/ See rule 6 /

STATEMENT OF ASSETS

	Assets at the beginning of the reporting year	Assets acquired during the reporting year	Cumulative total of assets at the end of the reporting year
	Book Value (Rs. Cr.).	Book Value (Rs. Cr)	Book Value (Rs. Cr.)
Financial Assets: Loans and advances Loans to Local Bodies Loans to companies Loans to others Equity Investment Shares Bonus shares Investments in Gol dated securities / Treasury Bills Investments in 14-day Intermediate Treasury Bills Other Financial investments (please specify)			
Total			
Physical assets: Land Building- Office/Residential Roads Bridges Irrigation Projects Power projects Other capital projects Machinery & Equipment Office Equipment Vehicles Total			

Notes:

1. Assets above the threshold value of Rupees two lakh only to be recorded.
2. Reporting year refers to the second year preceding the year for which the annual Financial statement and demands for grants are presented.
3. The Statement in respect of physical assets is to be prepared based on asset register maintained by the Government. The value to be indicated would be Book-value, i.e. acquisition cost netted for depreciation/impairment.

Proforma-E
FORM D-8
/See rule 6/
TAX REVENUES RAISED BUDGET NOT REALISED
(Principal taxes)

(As at the end of the reporting year)

Major Head	Description 11	Amount under disputes (Rs.Crore)				Amount not under disputes (Rs. Crore)				Grand Total
		Over 1 year but less than two years	Over 2 years but less than 5 years	Over 5 years but less than 10 years	Over 10 years	Total	Over 1 year less than two years	Over 2 years but less than 5 years	Over 5 years but less than 10 years	Over 10 years
	Taxes on Income & Expenditure									
	Agricultural Income Tax									
	Taxes on Professions, Trades, callings and employment									
	Taxes on Property and Capital Services									
	Land Revenue									
	Stamps and Registration Fees									
	Urban immovable property tax									
	Taxes on Commodities and Services									
	Sales Tax									
	Central Sales Tax									
	Sales Tax on Motor Spirit and Lubricants									
	Surcharge on Sales Tax									
	State Excise									
	Taxes on Vehicles									
	Other Taxes									
	TOTAL									

Note: Reporting year refers to the second year proceeding the year for which the annual financial statement and demands for grants are presented.

Proforma-F

Form D-9
/See rule 6/

Statement of Miscellaneous Liabilities: Outstanding

(Rs. in Crores)

	Outstanding Amounts
Major Works and Contracts	
Committed liabilities in respect of land acquisition charges	
Claims in respect of unpaid bills on works and supplies	

* The outstanding amount pertains to the end-March position for the year before the current year.

Proforma-G

**PROFORMA FOR FURNISHING OF BUDGET ESTIMATES FOR MINOR WORKS
AND MAJOR WORKS**

1. MINOR WORKS

(Rupees in lakhs)				
Description of Work	Estimated cost	Expenditure to the end of previous year	Budget Estimate 2026-27	Remarks (whether sketch plans and approximate estimates have been prepared and approved by competent authority)
1	2	3	4	5
	Rs.	Rs.	Rs.	

2. MAJOR WORKS

(Rupees in lakhs)						
Name of Work	Estimated cost	Expenditure to end of previous year	Budget Estimate of current year	Revised Estimate of Current year	Budget estimate of ensuring year	Remarks
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	

NUMBER STATEMENT
PROFORMA –I (010-Salary)

G.O.Ms.No. _____ Finance (HRM) Department, dated. _____

Estimating Officer :
 Major Head :
 Sub-Major Head :
 Minor Head :
 Group sub Head :
 Sub Head :

(Rs. in Lakhs)

Sl. N o.	Item	Total No. of Employe es	Pay	Allow ances	DA	Sumpt uary Allowa nce	Interi m Relie f	HRA	Medical Reimburs ement	Encash ment of Earned Leave	Leave Travel Conces sion	To tal
			010/01 1	010/0 12	010/ 013	010/01 4	010/ 015	010/0 16	010/017	010/01 8	010/01 9	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
1	Establishment – Permanent (Non-Gazetted Post wise)											
2	Establishment – Temporary (Non-Gazetted Post wise)											
	TOTAL (A)											
3	Officers – Permanent (Gazetted Post wise)											
4	Officers – Temporary (Gazetted Post wise)											
	TOTAL (B)											
	GRAND											
	TOTAL (A+B)											

NUMBER STATEMENT
PROFORMA -II
GRANTS-IN-AID TOWARDS SALARIES (310/311)

G.O.Ms.No. _____ Finance (HRM) Department, dated. _____

Estimating Officer :
 Major Head :
 Sub-Major Head :
 Minor Head :
 Group sub Head :
 Sub Head :

(In Rupees)

Sl. No.	Name of the Employee	Designation	Pay	Allowances	DA	HRA	Medical Reimbursement	Encashment of Earned Leave	Leave Travel Concession	Total
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
TOTAL GRAND TOTAL										

* Details of each employee (Name and pay details as per the statement) in each category will be filled by the system automatically estimating Officer need to verify- Per Employee/Per Year.

**NUMBER STATEMENT
PROFORMA –III**

WORK CHARGED ESTABLISHMENT IN ENGINEERING DEPARTMENT (290/ WORK CHARGED ESTABLISHMENT)

Estimating Officer :
 Major Head :
 Sub-Major Head :
 Minor Head :
 Group sub Head :
 Sub Head :

(In Rupees)

Sl. No.	Name of the Employee	Employ ee ID	Pay	Allowanc es	DA	HRA	Medical Reimburseme nt	Encashme nt of Earned Leave	Leave Travel Concessi on	IR	Tot al
		290/2 91	290/292	290/29 3	290/29 4	290/295	290/296	290/297	290/29 8	290/29 8	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
	TOTAL										
	GRAND TOTAL										

* Details of each employee (Name and pay details as per the statement) in each category will be filled by the system automatically estimating Officer need to verify- Per Employee/Per Year.

NUMBER STATEMENT PROFORMA –IV

CONTRACT SERVICES (300/301)

Estimating Officer	:
Major Head	:
Sub-Major Head	:
Minor Head	:
Group sub Head	:
Sub Head	:

(In Rupees)

Sl. No.	Name of the Employee	Designation / Category	G.O. No and Date for appointment on contract	Remuneration per month for each category	Total Amount required for the year for each category for full year (No. of persons X monthly remuneration X 12 months)	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)
TOTAL						
GRAND TOTAL						

**NUMBER STATEMENT
PROFORMA –IV(A)**

OUTSOURCING SERVICES (300/302)

Estimating Officer :
 Major Head :
 Sub-Major Head :
 Minor Head :
 Group sub Head :
 Sub Head :

(Rs. in Lakhs)

Sl. No.	Item/ Category	No. of posts outsourced through Agencies - Category wise	G.O. No and Date for appointment on outsourcing	Remuneration per month for each category	Total Amount required for the year for each category for full year (No. of persons X monthly remuneration X Agency ChargesX12 months)	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)
	TOTAL					
	GRAND TOTAL					

**NUMBER STATEMENT
PROFORMA –IV(B)**

Activity/Services engaged on Outsourcing (300/303)

Estimating Officer :
 Major Head :
 Sub-Major Head :
 Minor Head :
 Group sub Head :
 Sub Head :

(Rs. in Lakhs)

Sl. No.	Details of the service outsourced	Name of the agency	G.O. No and Date	Service Charges/remuneration per month	Total Amount required for the year	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)
	TOTAL					
	GRAND TOTAL					

**NUMBER STATEMENT
PROFORMA –IV(C)**

Remuneration of contract/outsourcing services engaged in Grants-In-Aid Institutions (300/304)

Estimating Officer :
 Major Head :
 Sub-Major Head :
 Minor Head :
 Group sub Head :
 Sub Head :

(Rs. in Lakhs)

Sl. No.	Item/ Category	No. of posts outsourced through Agencies - Category wise	G.O. No and Date for appointment on outsourcing	Remuneration per month for each category	Total Amount required for the year for each category for full year (No. of persons X monthly remuneration X Agency Charges X 12 months)	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)
	TOTAL					
	GRAND TOTAL					

**NUMBER STATEMENT
PROFORMA –IV(D)**

**Remuneration of contract/outsourcing Services engaged in Other Grants-In-Aid Institutions
(300/305)**

Estimating Officer :
 Major Head :
 Sub-Major Head :
 Minor Head :
 Group sub Head :
 Sub Head :

(Rs. in Lakhs)

Sl. No.	Item/ Category	No. of posts outsourced through Agencies - Category wise	G.O. No and Date for appointment on outsourcing	Remuneration per month for each category	Total Amount required for the year for each category for full year (No. of persons X monthly remuneration X Agency Charges 12 months)	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)
	TOTAL					
	GRAND TOTAL					

**NUMBER STATEMENT
PROFORMA –IV(E)**

Professionals engaged for specific activities (300/306)

Estimating Officer :
 Major Head :
 Sub-Major Head :
 Minor Head :
 Group sub Head :
 Sub Head :

(Rs. in Lakhs)

Sl. No.	Item/ Category	No. of posts outsourced through Agencies - Category wise	G.O. No and Date for appointment on outsourcing	Remuneration per month for each category	Total Amount required for the year for each category for full year (No. of persons X monthly remuneration X 12 months)	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)
	TOTAL					
	GRAND TOTAL					

**NUMBER STATEMENT
PROFORMA –IV(F)**

OUTSOURCING OF SANITATION ACTIVITY (280/285)

Estimating Officer :
 Major Head :
 Sub-Major Head :
 Minor Head :
 Group sub Head :
 Sub Head :

(Rs. in Lakhs)

Sl. No.	Item/ Category	No. of posts outsourced through Agencies - Category wise	G.O. No and Date for appointment on outsourcing	Remuneration per month for each category	Total Amount required for the year for each category for full year (No. of persons X monthly remuneration X 12 months)	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)
	TOTAL					
	GRAND TOTAL					

PROFORMA – V

APPENDIX-A

Strength 2025-26	Strength 2026-27	Permanent	Temporary	HEAD OF THE DEPARTMENT		
				Total No. of Posts	Name of the Post	Scale of Pay allowed to the post (RPS 2020)

NUMBER STATEMENT

PROFORMA -VI

Payments to Home Guards (280/282)

Estimating Officer :
 Major Head :
 Sub-Major Head :
 Minor Head :
 Sub Head :
 No. of posts sanctioned :
 G.O. No. and Date :
 No. of Persons engaged :

(In Rupees)

Sl. No.	Name of the Homeguard	Remuneration per month for each Homeguard	Total Amount required for the year for each person for full year (Monthly remuneration X 12)	Remarks
(1)	(2)	(3)	(4)	(5)
	TOTAL			
	GRAND TOTAL			

* Details of each Home guard (Name and Honorarium details as per the statement) in each category will be filled by the System the estimating Officer need to verify and confirm.

NUMBER STATEMENT
PROFORMA -VI(A)
Payments to Anganwadi Workers(280/283)

Estimating Officer :
 Major Head :
 Sub-Major Head :
 Minor Head :
 Sub Head :
 No. of posts sanctioned :
 G.O. No. and Date :
 No. of Persons engaged :

(In Rupees)

Sl. No.	Name of the Anganwadi Worker	Remuneration per month for each Anganwadi Worker	Total Amount required for the year for each person for full year (Monthly remuneration X 12)	Remarks
(1)	(2)	(3)	(4)	(5)
	TOTAL GRAND TOTAL			

* Details of each Anganwadi Worker (Name and Honorarium details as per the statement) in each category will be filled by the System, the estimating Officer need to verify and confirm.

NUMBER STATEMENT
PROFORMA -VI(B)
Payments to VRAs (280/286)

Estimating Officer :
 Major Head :
 Sub-Major Head :
 Minor Head :
 Sub Head :
 No. of posts sanctioned :
 G.O. No. and Date :
 No. of Persons engaged :

(In Rupees)

Sl. No.	Name of the V.R.A	Remuneration per month for each V.R.A	Total Amount required for the year for each person for full year (Monthly remuneration X 12)	Remarks
(1)	(2)	(3)	(4)	(5)
	TOTAL			
	GRAND TOTAL			

* Details of each V.R.A (Name and Honorarium details as per the statement) in each category will be filled by the System, the estimating Officer need to verify and confirm.

**NUMBER STATEMENT
PROFORMA -VI(C)**

Estimating Officer	:
Major Head	:
Sub-Major Head	:
Minor Head	:
Sub Head	:
No. of posts sanctioned	:
G.O. No. and Date	:
No. of Persons engaged	:

(In Rupees)

Sl. No.	Name of the Employee	wages per month for each employee	Total Amount required for the year for each employee for full year (monthly wages X 12)	Remarks
(1)	(2)	(3)	(4)	(5)
	TOTAL			
	GRAND TOTAL			

* Details of each employee (Name and wage details as per the statement) in each category will be filled by the System, the estimating Officer need to verify and confirm.

NUMBER STATEMENT
PROFORMA -VI(D)
Payments to Full Time Contingent Employees (020/022)

Estimating Officer :
 Major Head :
 Sub-Major Head :
 Minor Head :
 Sub Head :
 No. of posts sanctioned :
 G.O. No. and Date :
 No. of Persons engaged :

(In Rupees)

Sl. No.	Name of the Employee	Wages per month for each employee	Total Amount required for the year for each employee for full year (Monthly remuneration X 12)	Remarks
(1)	(2)	(3)	(4)	(5)
	TOTAL			
	GRAND TOTAL			

* Details of each employee (Name and pay details as per the statement) in each category will be filled by the System the estimating Officer need to verify and confirm.

NUMBER STATEMENT
PROFORMA –VI(E)
Payments to Part Time Contingent Employees (020/023)

Estimating Officer :
 Major Head :
 Sub-Major Head :
 Minor Head :
 Sub Head :
 No. of posts sanctioned :
 G.O. No. and Date :
 No. of Persons engaged :

(In Rupees)

Sl. No.	Name of the Employee	wages per month for each employee	Total Amount required for the year for each employee for full year (monthly wages X 12)	Remarks
(1)	(2)	(3)	(4)	(5)
	TOTAL			
	GRAND TOTAL			

* Details of each employee (Name and wages details as per the statement) in each category will be filled by the System, the estimating Officer need to verify and confirm.

NUMBER STATEMENT
PROFORMA –VI(F)
Payments to Minimum Time Scale Employees (020/024)

Estimating Officer :
 Major Head :
 Sub-Major Head :
 Minor Head :
 Sub Head :
 No. of posts sanctioned :
 G.O. No. and Date :
 No. of Persons engaged :

(In Rupees)

Sl. No.	Name of the Employee	wages per month for each employee	Total Amount required for the year for each employee for full year (monthly wages X 12)	Remarks
(1)	(2)	(3)	(4)	(5)
	TOTAL			
	GRAND TOTAL			

* Details of each employee (Name and wages details as per the statement) in each category will be filled by the System, the estimating Officer need to verify and confirm.

NUMBER STATEMENT
PROFORMA -VI(G)
Payments to JPSs (280/288)

Estimating Officer :
 Major Head :
 Sub-Major Head :
 Minor Head :
 Sub Head :
 No. of posts sanctioned :
 G.O. No. and Date :
 No. of Persons engaged :

(In Rupees)

Sl. No.	Name of the J.P.S	Remuneration per month for each J.P.S	Total Amount required for the year for each person for full year (Monthly remuneration X 12)	Remarks
(1)	(2)	(3)	(4)	(5)
	TOTAL			
	GRAND TOTAL			

* Details of each J.P.S (Name and Honorarium details as per the statement) in each category will be filled by the System, the estimating Officer need to verify and confirm.

**NUMBER STATEMENT
PROFORMA –VII**

G.O.Ms.No. _____ Finance (HRM) Department, dated. _____

Estimating Officer :
 Major Head :
 Sub-Major Head :
 Minor Head :
 Group sub Head :
 Sub Head :

(In Rupees)

Sl. N. o.	D D O C o d e	Empl oyee ID	Empl oyee Nam e	Des ig nati on	Gaze tted / Non- Gaze tted	Against posts of Permanent/T emporary	Pay	Allow ance	DA	Sumpt uary Allow ance	Inter im Reli ef	HRA	Medical Reimbur sement	Encash ment of Earned Leave	Leave Travel Conce ssion	To tal
							010/ 011	010/0 12	010/ 013	010/0 14	010/ 015					
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)

* per employee / per year

PROFORMA – VIII
(Expected New Recruitments During 2026-27)

(Rs.in Lakhs)

Sl.No.	Post –Category	Number of Posts	Total Salary for the year 2026-27	Remarks