



**GOVERNMENT OF KERALA**  
**Finance (Performance Budget) Department**

**CIRCULAR**

No.77/2014/Fin

Thiruvananthapuram, Dated 23/08/2014

Sub:- Guidelines for the preparation of Performance  
Budgeting- reg

Ref:- GO (Rt) No.465/2014/Fin. Dated: 18.01.2014.

The Public Accounts Committee in the 140<sup>th</sup> Report (2008-2011) has recommended to introduce Performance Budgeting in all the Departments dealing with developmental activities in a timebound basis. On the basis of the above recommendation vide Government Order referred above, Government have reintroduced Performance Budgeting of development Schemes and related expenditure implemented by the following departments in the initial stage.

1. Agriculture Department
2. Forest Department
3. Public Works Department
4. Water Resources Department
5. Higher Education Department
6. Health Department.

2. Government have decided to prepare the Performance Budget of 2013-14 in the above departments separately in respect of all Demands/Appropriations controlled by them. The exercise will focus on developmental schemes and related expenditure only and not to routine administrative expenses. It will be ensured that the figures of budget allocation, expenditure etc. included in the documents will confirm to those adopted in the budget documents and related documents of Government. The Performance Budget will broadly indicate the physical dimensions of the financial budgets and also the actual physical performance in 2013-14 and the targeted performance during 2014-15. It will broadly consisting of the following six chapters.

## **Chapter-I**

### **Introduction**

A brief introductory note on the functions of the department, goals/objectives, organizational set up, its mandate and list of major programmes/ schemes implemented by the department.

## **Chapter -II**

### **Financial outlays and quantifiable deliverables**

This will contain a tabular format, which may be visualized as "Vertical compression and Horizontal expansion" of statement of budget estimates. The main objective is to establish a one to one correspondence between financial budget 2013-14 and Performance/outcome budget 2013-14.

## **Chapter-III**

### **Reform measures and performances**

This will detail reform measures and policy initiatives if any, taken by the department and how these relates to the intermediate outputs and

financial outcome in various areas/fields, such as public private partnerships, alternate delivery mechanisms, social and women empowerment processes, greater decentralization, transparency etc .

#### **Chapter -IV**

##### **Review of past performance**

This should indicate the performance of the department during the year 2011-12 and 2012-13 in terms of targets already set. It reviews the scheme wise past performance of various programmes and activities under taken by the department. (A graphical representation showing the comparison of performance/outcome during the financial year 2011-12 and 2012-13 for various programmes/schemes may be included.)

#### **Chapter-V**

##### **Financial Review**

Financial review covering overall trends in expenditure viz-à-viz Budget Estimate/Revised Estimates in recent years, including the current year ie, 2014-15 (Scheme wise, object head wise and institution wise in the case of autonomous institutions) and the position of outstanding utilization certificate and unspent balances with departments and implementing agencies. (The performance/outcome for the financial year 2011-12 and 2012-13 may be compared using suitable graphical representations for each programme/schemes)

#### **Chapter -VI**

##### **Review of performance of autonomous bodies**

This will include the review of performance of autonomous and statutory bodies under the administrative control of department. (The performance/outcome for the financial year 2011-12 and 2012-13 may be compared using suitable graphical representations for each autonomous body)

3. All the departments/Heads of department mentioned at para -1 are directed to furnish the details in the above said six chapters in the proforma appended within one month positively. The detailed instructions regarding the preparation of Performance Budgeting to each department and performa for furnishing the details will be issued in due course.

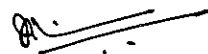
**V.SOMASUNDARAN**

**Additional Chief Secretary (Finance)**

To

The Principal Accountant General (A&E) Kerala, Thiruvananthapuram  
 The Principal Accountant General (G&SSA) Kerala,  
 Thiruvananthapuram  
 The Accountant General (E&RSA) Kerala, Thiruvananthapuram  
 The Secretary, Agricultural Department  
 The Secretary, Forest Department  
 The Secretary, Higher Education Department  
 The Secretary, Public Works Department  
 The Secretary, Water Resources Department  
 The Secretary, Health & Family Welfare Department  
 The Director, Agriculture Department (with C/L)  
 The Principal Chief Conservator of Forests (with C/L)  
 The Chief Engineer, (Roads and Bridges – Administration/Buildings/  
 National Highways) Public Works Department (with C/L)  
 The Chief Engineer, (Irrigation and Administration/Project-I/Project II)  
 Irrigation Department (with C/L)  
 The Director, Medical Education Department (with C/L)  
 The Director, Health Services (with C/L)  
 The Director, Indian System of Medicine/Homeo (with C/L)  
 The Directors under Higher Education Department  
 The Director, Information and Public Relations Department  
 Finance (Budget Wing /Secret Section) Department  
 ✓ The Nodal Officer, [www.finance.kerala.gov.in](http://www.finance.kerala.gov.in)  
 The Stock file/ Office Copy.

**Forwarded/By Order**



**Accounts Officer**

# Annexure-I

## FORMAT OF TABLES IN CHAPTER II OF PERFORMANCE BUDGET 2013-14

Rupees in Lakhs

Sl. No.	Name of Scheme/ Programme	Objective/ outcome	Outlay 2013-14				Quantifiable Deliverables / Physical outputs	Target Achieved	Projected outcomes	Processes/ Timelines	Remarks/ Risk factor
1	2	3	4 (i)	4 (ii)	4 (iii)	4 (iv)	5	6	7	8	9
			Non Plan Budget	Plan Budget	Complementary Extra Budgetary Resources	Central Assistance if any					

Note: Items in column 2 shall be as per Detailed Budget Estimates. Major programmes listed in the Detailed Budget Estimates and Plan write up may be shown separately, while smaller items may be conveniently clubbed.

## Annexure-II

### Statement of Outlays/Outcomes/Target 2012-13 and Actual Achievement 2012-13

#### PLAN/MAJOR SCHEMES

Rupees in Lakhs

Sl.No.	Name of the Scheme/ Programme	Objective/outcome	Outlay 2012-13	Expenditure 2012-13	Deliverables/ Physical outputs	Achievement	Reason for variation
1	2	3	4	5	6	7	8

### Trends in Expenditure viz-a-viz Budget Estimates / Revised Estimates in recent years

**PLAN/NON PLAN**

**Rupees in Lakhs**

[illegible]

\* Separate proforma should be furnished for Plan and Non plan Schemes/programmes