



GOVERNMENT OF SIKKIM
FINANCE DEPARTMENT
GANGTOK

No. 1(2)/89-90/Bud/Fin/116/04

Dated:22/09/2023

BUDGET CIRCULAR

The Annual Budget of the State Government for the **Financial Year 2024-25** as usual has to be prepared for passing in the Legislative Assembly by **March 2024**. The process for formulation of Budget Estimates for FY **2024-25** 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 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 & 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>