

Through Special Messenger



GOVERNMENT OF KERALA
Finance (Performance Budget) Department
CIRCULAR

No. 70/2016/Fin

Thiruvananthapuram,
Dated: 17/08/2016.

- Sub** : Guidelines for the preparation of Performance Budget 2015-16 & Concurrent Evaluation and Monitoring of Schemes 2016-17 -reg
- Ref** : 1. GO (Rt) No.465/2014/Fin.Dated 18/01/2014.
2. Circular No. 77/2014/Fin. Dated 23/08/2014
3. Circular No. 70/2015/Fin Dated 30/07/2015

On the basis of recommendation of Public Accounts Committee in the 140th Report (2008-2011), Government have re-introduced Performance Budget in selected Departments. As per the instructions issued in Circulars referred above, Performance Budget of 2013-14 & 2014-15 of Agriculture, Forest and Water Resource Departments were prepared and placed before the Legislative Assembly along with other budget documents. Government have decided to prepare the Performance Budget of 2015-16 in the above three departments separately in respect of all Demands/Appropriations controlled by them. The exercise will focus on developmental schemes and related expenditure only and not on 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 budget and also the actual physical performance in 2015-16 and the targeted performance during 2016-17 and will comprise 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. (ANNEXURE-I). The main objective is to establish a one to one correspondence between financial budget 2015-16 and Performance/outcome budget 2015-16.

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 2014-15 in terms of targets already set. It reviews the scheme wise past performance of various programmes and activities undertaken by the department. (A graphical representation showing the comparison of performance/outcome during the financial year 2013-14 and 2014-15 for various programmes/schemes may be included) (ANNEXURE II)

Chapter-V

Financial Review

Financial review covering overall trends in expenditure viz-à-viz Budget

Estimate/Revised Estimates for the last three financial years, including the current year ie, 2016-17 (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 2013-14 and 2014-15 may be compared using suitable graphical representations for each programme/schemes) (ANNEXURE-III)

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 2013-14 and 2014-15 may be compared using suitable graphical representations for each autonomous body)

Concurrent Evaluation and Monitoring of Schemes-2016-17

In addition to performance budgeting, Government have decided to introduce Concurrent Evaluation and Monitoring of Schemes for the year 2016-17 in selected departments. Concurrent Evaluation and Monitoring of Schemes will act as a corrective force and offer real time analysis of the programmes/schemes. Since concurrent evaluation is a simultaneous examination of schemes and programmes in terms of physical outcomes, timely detection of irregularities and problems faced by the departments to implement the schemes will be possible. This will ensure that “money is well spent”. Besides, concurrent evaluation team could serve as a Liaison between the Government and the implementing Department/Agencies. This team could evaluate the trend and suggestions of the beneficiaries. The Concurrent Evaluation and Monitoring of Schemes have a greater significance in the above context. If the various stages of implementation of the schemes are evaluated concurrently, the inputs given and outputs and outcome delivered may be analysed and evaluated periodically and positively in a time bound manner to achieve the goals. In the above context,

Government have decided to introduce Concurrent Evaluation and Monitoring of Schemes in the following departments for selected schemes for the year 2016-17.

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

Concurrent Evaluation and Monitoring of Scheme is to be undertaken every year during the course of implementation of the scheme. This will pave the way to ascertain the effectiveness of the targeted activities to identify the strength and weakness of the programme and the factors responsible for the same. The main objective of introducing Concurrent Evaluation and Monitoring of Scheme is to ensure the allocation and release of funds were made in adequate and timely manner to utilize it economically and effectively in accordance with the scheme provision, physical performance in terms of planned and targeted manner, timely completion of work and to avoid delay in implementing the schemes, nonpayment, procedural lapse, incorrect reporting of expenditure/progress report, diversion of fund, non execution of all the envisaged components , deviation from project guidelines etc. For the effective implementation of the Concurrent Evaluation and Monitoring of Schemes a website should be developed in consultation with National Informatics Centre (NIC). The duties and responsibilities of Finance (Performance Budget) Department, concerned Finance Wings, Administrative Departments, Head of the Departments and General Public will be issued in due course.

All the concerned departments/Heads of departments are directed to take immediate steps to furnish the details of six chapters for the preparation of Performance Budget 2015-16 (Annexure I, II and III) and the details of the

schemes selected by Finance Department for Concurrent Evaluation and Monitoring of Schemes 2016-17. (Annexure IV, V & VI).

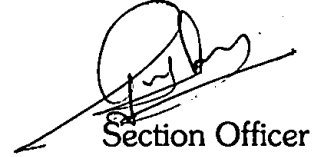
DR.K.M.ABRAHAM
Additional Chief Secretary (Finance)

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, Agriculture Department
The Secretary, Forest & Wildlife 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 Managing Director, Kerala Land Development Corporation/
Kerala Agro Industries Corporation.
The Mission Director, Kerala State Horticulture Products
Development Corporation.
The Chief Executive Officer, Vegetable & Fruits Promotion
Council Kerala (VFPCCK)/ Kerala State Warehousing Corporation.
The Principal Chief Conservator of Forests (with C/L).
The Managing Director, Kerala Forest Development
Corporation Ltd.
The Chief Engineer, (Roads and Bridges/Buildings/ National
Highways) Public Works Department (with C/L).
The Director, Kerala State Transport Project.
The Chief Engineer, (Irrigation and Administration/Project-I/
Project-II) Irrigation Department (with C/L).
The Chief Engineer, Kuttanad package/Investigation Design &
Research Board.
The Administrator, Command Area Development Authority of
Kerala (CADA)
The Director, Ground Water Department,
The Managing Director, Kerala Water Authority/ Kerala
Irrigation Infrastructure Development Corporation (KIIDC).
The Executive Director, Jalanidhi.
The Director, Health Services (with C/L)

The Director, Collegiate Education/Technical Education.
The Director, Information and Public Relations Department
Finance (Budget Wing /Secret Section) Department
✓The Nodal Officer, www.finance.kerala.gov.in
The Stock file/ Office Copy.

Forwarded/By Order



Section Officer

FORMAT OF TABLES IN CHAPTER II OF PERFORMANCE BUDGET 2015-16

Sl. No.	Name of Scheme/ Programme	Objective/ outcome	Outlay 2015-16				Quantifiable Deliverables/ Physical outputs	Target Achieved	Projected outcomes	Rupees in Lakhs	
			4 (i)	4 (ii)	4 (iii)	4 (iv)				Processes/ Timelines	Remarks/ Risk factor
1	2	3	4				5	6	7	8	9
			Non Plan Budget	Plan Budget	Complementary Extra Budgetary Resources	Central Assistance if any					

Note:

1. 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.
2. In column 5 the activities performed to achieve the objectives within the financial outlay may be furnished.
3. In column 6 the percentage of the total activities performed upon the targeted objectives may be furnished.

Annexure-II

Statement of Outlays/Outcomes/Target 2014-15 and Actual Achievement 2014-15
PLAN/MAJOR SCHEMES

Rupees in Lakhs

Sl.No.	Name of the Scheme/ Programme	Objective/ outcome	Budget Outlay 2014-15	Expenditure 2014-15	Deliverables/ Physical outputs	Achievement	Reason for variation
1	2	3	4	5	6	7	8

Annexure-III

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

Rupees in Lakhs

No.	Scheme/ programme	Major Head	Budget Estimates				Revised Estimates			Actual Expenditure		
1	2	3	4				5			6		
			2013- 14	2014- 15	2015- 16	2016- 17	2013-14	2014- 14	2015- 16	2013- 14	2014- 15	2015- 16

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

DESIGN MATRIXCONCURRENT EVALUATION AND MONITORING OF SCHEMES 2016-17

Administrative part						Financial part					
Name of Scheme	Budget Outlay	Allotment Amount	Date of working group & amount proposed	AS No. Date & amount	Date of proceedings	Date & amount of the proposal from the HOD	Date of receipt of the proposal by the AD	Proposed amount by AD	Amount agreed by FD	Date and order no of AD	Date & amount released by the director to the implementing officers/agencies
1	2	3	4	5	6	7	8	9	10	11	12

DESIGN MATRIX
CONCURRENT EVALUATION AND MONITORING OF SCHEMES 2016-17
PROGRESS REPORT OF THE SCHEMES AS ON

Sl.No	Name of the scheme	Head of Account	Budget Outlay	Objectives	Implementing office & contact no	Component wise details	Remarks if any
1	2	3	4	5	6	7	8

DESIGN MATRIX
CONCURRENT EVALUATION AND MONITORING OF SCHEMES 2016-17
PROGRESS REPORT OF THE SCHEMES AS ON

Sl.No	Name of the scheme	Present status	Activities performed	Physical outcome / Actual benefit	Target achieved	Risk factors if any	Suggestions/Remarks to improve the Scheme
1	2	3	4	5	6	7	8