पत्रांकः 5प/स्थापना एवं प्रतिबद्ध व्यय–01–04/2026/12060 पं०रा०

बिहार सरकार

पंचायती राज विभाग

प्रेषक,

शम्स जावेद अंसारी,
संयुक्त सचिव

सेवा में,

सचिव, राज्य निर्वाचन आयोग, बिहार, पटना।
सभी प्रमंडलीय उप निदेशक, पंचायत राज,
सभी मुख्य कार्यपालक पदाधिकारी, जिला परिषद,
सभी जिला पंचायत राज पदाधिकारी,
सभी प्रभारी प्राचार्य, मुखिया सरपंच/
जिला पंचायत प्रशिक्षण संस्थान, बिहार।

पटना, दिनांक 20/8/2026

विषय : **वित्तीय वर्ष 2027–28 के लिए बजट प्राक्कलन तथा वित्तीय वर्ष 2026–27 का पुनरीक्षित बजट प्राक्कलन उपलब्ध कराये जाने के संबंध मे।**

महाशय,

उपर्युक्त विषय के संबंध में निदेशानुसार कहना है कि पूर्व वित्तीय वर्ष के अनुरूप वित्तीय वर्ष 2027–28 का बजट प्राक्कलन एवं वित्तीय वर्ष 2026–27 का पुनरीक्षित बजट प्राक्कलन CFMS के डॉटा बेस में तैयार करते हुए हॉर्ड एवं सॉफ्ट कॉपी में वित्त विभाग, बिहार, पटना को 1 अक्टूबर, 2026 तक उपलब्ध कराया जाना है। वित्तीय वर्ष 2027–28 का बजट प्राक्कलन निम्नलिखित मार्गदर्शन/दिशा–निर्देश तैयार किये जाने हेतु संसूचित किये जाते है :–

(i) वेतनादि मद (0101 से 0108 तक) में वास्तविक कार्यबल के अनसुार बजट प्राक्कलन तैयार किया जाना है। पदाधिकारियों/कर्मचारियों को अनुमान्य वेतन एवं भत्तों को उनके नाम के सामने इकाईवार आंकड़ा दिया जाना है। वेतन राशि की गणना दिनांक 01.09.2026 के कार्यरत बल के आधार पर ही की जाये।

(ii) गैर वेतन मद यथा– यात्रा भत्ता, कार्यालय व्यय, दूरभाष, भाड़े की गाड़ी की गाड़ी का भुगतान, संविदा सेवाएँ आदि में पूर्व के तीन वर्षों के व्यय के आधार पर बजट प्राक्कलन तैयार किया जाना है।

दूरभाष इकाई में मांग के साथ–साथ दूरभाष संख्या एवं भाड़े की गाड़ी का भुगतान हेतु गाड़ी संख्या भी अंकित की जाये। साथ ही संविदा पर कार्यरत कर्मियों की विस्तृत विवरणी उपलब्ध कराई जाये, जिसमें नाम, पदनाम, संविदा की अवधि एवं भुगतेय मानदेय आदि का स्पष्ट उल्लेख हो।

(iii) वित्तीय वर्ष 2026–27 के वेतन एवं जीवन यापन भत्ता की गणना में वित्त विभागीय संकल्प संख्या 3590 दिनांक 24.05.2017 द्वारा निर्धारित मान वेतनमान एवं जीवन यापन भत्ता में होनेवाले अनुमानित व्यय की गणना वेतन इकाई का 68 प्रतिशत मानते हुए किया जाना है।

(iv) अन्य भत्ता पूर्व के तीन वर्षो के औसत वास्तविक व्यय या अवश्यकता अनुसार कम से कम रखा जाये, अगर वित्तीय वर्ष 2026–27 के पूर्व के तीन वर्षो के औसत वास्तविक व्यय से अधिक राशि की आवश्यकता हो तो उसका विस्तृत औचित्य अभियुक्ति कॉलम (प्रपत्र– iv) में स्पष्ट किया जाना है।

(v) यदि पूर्ववर्ती वर्षों का नियमानुसार कोई बकाया देय है, तो उसका औचित्य दर्शाते हुए सूचना अंकित की जाये।

2. अतएव उक्त के आलोक में पूर्व वित्तीय वर्ष के अनुरूप अपने एवं अधीनस्थ्य कार्यालय से संबंधित बजट शीर्ष का वित्तीय वर्ष 2027–28 का बजट प्राक्कलन एवं वित्तीय वर्ष 2026–27 का पुनरीक्षित बजट प्राक्कलन तैयार कर CFMS के डॉटा बेस प्रविष्टि करते हुए विभाग को हॉर्ड एवं सॉफ्ट कॉपी में दिनांक 31.08.2026 तक अनिवार्य रूप से उपलब्ध कराये जाना सुनिश्चित किया जाय। आपके द्वारा उपलब्ध कराये गये बजट प्राक्कलन के आधार पर वित्तीय वर्ष 2027–28 में राशि आवंटित की जा सकेगी।

कृपया इसे सर्वोच्च प्राथमिकता दी जाये।

विश्वासभाजन

अनुलग्नक : यथा उर्पयुक्त।

(शम्स जावेद अंसारी)
संयुक्त सचिव

D:\MS EXCEL\MS Excel\Budget\Budget 2027-28\Budget Praklan 2027-28\Budget Non Plan 2027-28\Letter.docx 28

ज्ञापांक : 5प / स्थापना एवं प्रतिबद्ध व्यय--01--04 / 2026 / 12060 / पं०रा० पटना, दिनांक 20/8/26
प्रतिलिपि : संयुक्त सचिव–सह–निकासी एवं व्ययन पदाधिकारी, पंचायती राज विभाग, बिहार, पटना को सूचनार्थ एवं आवश्यक कार्रवाई हेतु प्रेषित।

अनुलग्नक : यथा उर्पयुक्त।

(शम्स जावेद अंसारी)
संयुक्त सचिव

ज्ञापांक : 5प / स्थापना एवं प्रतिबद्ध व्यय–01–04 / 2026 / 12060 / पं०रा० पटना, दिनांक 20/8/26
प्रतिलिपि : प्रभारी पदाधिकारी, अनुश्रवण कोषांग, पंचायती राज विभाग, बिहार, पटना को सूचनार्थ एवं निदेशित किया जाता है कि उक्त से संबंधित वांछित बजट प्राक्कलन प्रतिवेदन संबंधित जिलों से अनुश्रवण करते हुए प्रशाखा–05 को उपलब्ध कराया जाना सुनिश्चित किया जाये।

अनुलग्नक : यथा उर्पयुक्त।

(शम्स जावेद अंसारी)
संयुक्त सचिव

ज्ञापांक : 5प / स्थापना एवं प्रतिबद्ध व्यय–01–07 / 2025 / 12060 / पं०रा० पटना, दिनांक 20/8/26
प्रतिलिपि : आई०टी० मैनेजर, पंचायती राज विभाग, बिहार, पटना को सूचनार्थ, विभाग के वेबसाईट पर अपलोड करने एवं सभी संबंधितों को e-mail करने हेतु प्रेषित।

अनुलग्नक : यथा उर्पयुक्त।

(शम्स जावेद अंसारी)
संयुक्त सचिव

ANNEXURE - I

ESTIMATE OF RECEIPTS

Department...

Major Head :.. Submajor Head:............................

Minor Head: .... Subhead:.......................................

(In Rupees.)

Object Head Code	Object Code Description	Actuals			B.E. Current Year	Actuals		R.E. Current year		B.E. Ensuing year		
		Preceding Year - III	Preceding Year - II	Preceding Year - I		Up to 1st six Month of preceding year-I	Up to 1st six Month of current year	Proposed by Controlling officer (AD/BCO/BEO)	Revised Proposal by Administrative dept.	Proposed by Controlling officer	Revised Proposal by Administrative dept.	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)

Signature and Designation of Controlling Officer

Date:-

ANNEXURE-I A

REVISED ESTIMATE AND BUDGET ESTIMATE FOR LOANS RECOVERY.

PROFORMA SHOWING DETAILS OF RECOVERIES OF LOANS

ADMINISTRATIVE DEPARTMENT :(AUTO POPULATED) **SAO/DDO :(AUTO POPULATED)**

Head Of Account:(Auto Populated) example : 12-2054001010004 (In Rupees.)

Object Head	Outstanding as on 1.4.2025	Recovery fell due during 2025-26	Total recovery due in 2025-26 (2+3)	Recovery made during 2025-26	Outstan-ding as on 1.4.2026 (4-5)	Recovery fell due/likely to fall due during 2026-27	Total amount due for recovery during 2026-27 (6+7)	Recovery made till end of September, 2026	Revised estimate for recovery during 2026-27 including col.9	Budget Estimate for 2027-28
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
0010										
0021										
Total										

Signature and Designation of Controlling Officer

Date:-

ANNEXURE-II
TAX REVENUES RAISED BUT NOT REALISED

(As at the end of the Year 2025-26)

ADMINISTRATIVE DEPARTMENT :(AUTO POPULATED)

Head of Account - (Auto Populate)

(In Rupees.)

Major Head	Description	Amount under dispute					Amount not under dispute					Grand Total (7 + 12)
		Over 1 year but less than 2 years	Over 2 year but less than 5 years	Over 5 year but less than 10 years	Over 10 year	Total (3+4+5+6)	Over 1 year but less than 2 years	Over 2 year but less than 5 years	Over 5 year but less than 10 years	Over 10 year	Total (8+9+10+1 1)	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Total												

Signature and Designation of Controlling Officer

Date:-

ANNEXURE-III

ESTIMATE OF LOAN REPAYMENT/ INTEREST PAYMENT BY PSUs/ ULBs/ AUTONOMOUS BODIES / STATUTORY CORPORATIONS / CO-OPERATIVES / EDUCATIONAL INSTITUTIONS / OTHER INDIVIDUAL LOANEES

ADMINISTRATIVE DEPARTMENT :(AUTO POPULATED)

Head of Account - (Auto - Populate)

S. No.	Name of the Organisation	Paid up Capital as on 31.03.26	Govt. loans outstanding as on 31.3.26	Defaults in respect of dues up to 31.3.26, if any	Recoveries during 2026-27 (upto September 2026) -		Estimates	Interest			Principal		
					(a) Current Dues	(b) Defaulted dues		BE 2026-27	RE 2026-27	BE 2027-28	BE 2026-27	RE 2026-27	BE 2027-28
Total													

Signature and Designation of Controlling Officer
Date:-

ANNEXURE - IV
(RULE 35(E))

BUDGET YEAR : .... (IN RUPEES)

STATEMENT OF EXPENDITURE PROPOSALS FOR BUDGET DISCUSSION (ANNUAL SCHEME & ESTABLISHMENT AND COMMITTED)

Dept. Name/ Appropriation Name: .... Group Head:.................................. Major Head :................... Submajor Head:.........................
Demand No/ Appropriation No:....................... Minor Head: .... Subhead:........................... Bill Code: ....

		Actuals				Actuals		R.E. Current year		B.E. Ensuing year		
Object Head Code	Object Code Description	Preceding Year - III	Preceding Year - II	Preceding Year - I	B.E. Current Year	Up to 1st six Months of preceding year-I	Up to 1st six Months of current year	Proposed by Controlling officer(AD/BCO/BEO)	Revised Proposal by Administrative dept.	Proposed by Controlling officer	Revised Proposal by Administrative dept.	Remarks
1	2	3	4	5	6	7	8	9	10	11	12	13
	(a) Pay of Officers/ Emp.											
0101	Pay											
	(b) Other											
0501	Award											
0601	Medical reimbursement											
1101	Travelling Expenses											
1301	Office expenses											
	Others											
Grand Total												

Notes:
1. Separate forms Shall be filled for each Sub Head / Bill code.
2. Separate forms Shall be filled for establishment & committed expenditure, State Scheme, Centrally Sponsored Schemes (CSS) and Central Sector Scheme .
3. "Voted" and " Charged" Items should be shown separately.

Signature and Designation of Controlling Officer
Date:-

ANNEXURE - V

BUDGET YEAR :............................

DETAILS OF POSTS / NOMENCLATURE - DETAILS OF SANCTION AND WORKING STRENGTH STATEMENT

ADMINISTRATIVE DEPARTMENT - :(AUTO POPULATED) **SAO/DDO :(AUTO POPULATED)**

Demand No/ Appropriation No:

Major Head : Submajor Head:

Minor Head: Subhead:

(Amount in Rupees

Sl No	Classification of Posts (Group-A, B, C, D)	Designation	Preceding Year No. of Posts		Current Year No. of Posts		Difference (7-5)	Pay Band/Pay Scale	Grade Pay/ Level	Pay	Special Pay	D.A	HRA	TA	MA	OA	Total	Remarks
			Total Sanction Post	Total Working Post	Total Sanctioned Posts up to 1st Sept of Current Year	Total working Post up to 1st Sept of Current Year				0101	0102	0103	0104	0105	0106	0107		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
Total																		

TA – Travelling Allowance; MA – Medical Allowance; OA – Other Allowance

Notes: 1. Separate forms shall be filled for each subhead/bill code.
2. "Voted" and "Charged" terms should be shown separately.

Signature and Designation of Controlling Officer
Date:-

ANNEXURE-VI

DEPARTMENT-WISE INFORMATION ON CONTRACTUAL EMPLOYEES AS ON DATE ....

ADMINISTRATIVE DEPARTMENT :(AUTO POPULATED) **SAO/DDO :(AUTO POPULATED)**

Head Of Account : (Auto Populated) (Amount in Rupees.)

Sl. No.	Name of Office / Establishment	Name of the Post(s)	Number of Post(s)	G.O. No. & Date in which post(s) has been created	Mode of Engagement of Date		Prescribed contractual remuneration	Scale of Pay of the post	Remarks
					Direct Engagement	Engagement through service provider / agency			
1	2	3	4	5	6	7	8	9	10
Total									

Signature and Designation of Controlling Officer

Date:-

ANNEXURE –VII

ESTIMATES OF GRANTS-IN-AID

(ESTABLISHMENT & COMMITTED / STATE SCHEME / CENTERAL SECTOR SCHEME/ CENTERAL SPONSORED SCHEME SEPARATELY)

ADMINISTRATIVE DEPARTMENT :(AUTO POPULATED)

HEAD OF ACCOUNT-

(In Rupees.)

S. No.	Name of Organisation	Teaching/Non-Teaching Posts	Scale of Pay	Total sanctioned and approved strength	No. of Vacancies as on 1.3.2026	Sharing pattern by State Govt.	RE for 2026-27	Estimate of current salary for 2027-28						Arrears salary if any; give the particulars	Total estimates for 2027-28 (11+12)
								Pay	DA	HRA	MA	OA	Total (6 to 10)		
			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Total															

Signature and Designation of Controlling Officer
Date:-

Notes :-

1. For salaries drawn under direct payment system information in respect of Colleges, Secondary Schools and Primary Schools be compiled and furnished in separate statements. The information for Secondary Schools and Primary Schools be furnished in separate statements for each Block and each District of Schools.

2. In regard to grant-in-aid to meet the share up to a particular limit similar information may be furnished separately for Colleges and Schools in separate Statements.

3. The U.D. & H Department need furnish similar information in respect each U.L.Bs provided with grants-in-aid upto a specified percentage of pay and Dearness Allowance.

4. Panchayati Raj Department shall furnish in respect of the posts for which Govt. provides Grants-in-aid.

5. Agriculture Deptt./Industry Deptt./H & FW Deptt. and other Departments providing Grants-in-aid for salary are also to furnish.

ANNEXURE – VIII

Information on Work-charged,

ADMINISTRATIVE DEPARTMENT : (AUTO POPULATED)

SAO/DDO : (AUTO POPULATED)

Head Of Account : (Auto Populated)

Category of Employee (Group - A, B, C and D)	Scale of Pay in case of regular appointment	Consolidated remuneration on adhoc appointment	Sanctioned Strength	No. of Employee in position as on 01.03.26	Post abolished after 01.03.26	New addition after 01.03.26	Present Strength (5 – 6 +7)	Budget Provision for salary/wages during 2026-27 (Head of account wise)	Budget Provision proposed for 2027-28 (Head of account wise)
1	2	3	4	5	6	7	8	10	11
Total									

Signature and Designation of Controlling Officer
Date:-

ANNEXURE - IX

UNSPENT BALANCE OF GRANT/ LOAN SANCTIONED IN 2026-27

ADMINISTRATIVE DEPARTMENT (Auto Populate)

Head of Account (Auto Populate)

(In Rupees.)

Sl. No.	Name of the Oraganisation	Amount of Loan/Grant sanctioned in 2026-27	Amount Utilised till 31.08.2026	Amount for which U.C. Submitted till 31.08.2026	Balance to be Submitted
(1)	(2)	(3)	(4)	(5)	(6)
Total					

Signature and Designation of Controlling Officer

Date:-

ANNEXURE– X

(POSITION OF MOVABLE ASSETS AND INVENTORIES)

ADMINISTRATIVE DEPARTMENT : (AUTO POPULATED)

Head Of Account: (Auto Populated)

Category of Vehicles/Items	No. of Vehicles/Items	Remarks
(1)	(2)	(14)
Two wheeler - Without Fuel		
Two wheeler - With Fuel		
Four wheeler - MUV		
Four wheeler - SUV		
Heavy Vehicle		
Telephones		
Mobile		
Fax		
Data Card		
Computer		
Computer Accessories		
No. of Uniforms - For eligible Employees		
Other		
Total		

Signature and Designation of Controlling Officer
Date:-

Annexure-XI

PROFORMA FOR GENDER BASED BUDGETING

Category A - 100 % for Women

Admimistrative Department:
Demand Number:

(Amount in Rupees)

Sl. No.	Head of Account	Scheme Name	FY: 2025-26 Actuals- Gender Budget	FY: 2026-27 B.E.- Gender Budget	FY: 2026-27 R.E.- Gender Budget	FY: 2027-28 Total- B.E.	FY: 2027-28 B.E.- Gender Budget
1	2	3	4	5	6	7	8

Signature and Designation of Controlling Officer

Date:

Category B - At Least 30% but less than 100 % for Women

Admimistrative Department:
Demand Number:

(Amount in Rupees)

Sl. No.	Head of Account	Scheme Name	FY: 2025-26 Actuals- Gender Budget	FY: 2026-27 B.E.- Gender Budget	FY: 2026-27 R.E.- Gender Budget	FY: 2027-28 Total- B.E.	FY: 2027-28 B.E.- Gender Budget
1	2	3	4	5	6	7	8

Signature and Designation of Controlling Officer

Date:

Note 1 Columns 4, 5 and 6 indicate Actual, Budget Estimates, Revised Estimates respectively for the Current Financial Year, for Gender Budget. The Controlling Officers need to ensure the entry of figures accordingly.

2 Columns 7 and 8 indicate Total Budget Estimate and Gender Budget Estimate respectively, for the Ensuing Financial Year. The Controlling Officers need to ensure the entry of figures accordingly. The Controlling Officers need to ensure the entry of figures accordingly.

ANNEXURE-XII

PROFORMA FOR OUTCOME BUDGET

ADMINISTRATIVE DEPARTMENT..........................

Demand No..........................

(Rs. in lac)

Sl. No.	Head of Account	Nature of Scheme	Name of Program	2027-2028 (B.E.)			Outcome (Description)
				Central Share	State Share	Total	
1	2	3	4	5	6	7	8

Signature & Designation of Controlling officer

Date

Annexure-XIII

Budget Estimates for Child Welfare Schemes : Department wise Schedule
Name of Department:

(Rupees in Lac)

Table 1. Child Budget (Total)

Departments	Child Budget (Total)						
	Detail Code	Name of Scheme	2025-26 (Actuals)	2026-27 BE	2026-27 RE	2027-28 BE	Remarks (Brief Information About Scheme)
1	2	3	4	5	6	7	8
Education							
Social Welfare							
Health							
Rural Development							
Public Health Engeneering							
Minority Welfare							
BC/EBC Welfare							
SC/ST Welfare							
Art,Culture and Youth							
Labour Resources							
Forest and Environment							
Disaster Management							
Panchayati Raj							
Planning and Development							
Home							
Finance							

Table 2. Child Budget (State Schemes)

Departments	Child Budget (State Schemes)						
	Detail Code	Name of Scheme	2025-26 (Actuals)	2026-27 BE	2026-27 RE	2027-28 BE	Remarks (Brief Information About Scheme)
1	2	3	4	5	6	7	8
Education							
Social Welfare							
Health							
Rural Development							
Public Health Engeneering							
Minority Welfare							
BC/EBC Welfare							
SC/ST Welfare							
Art,Culture and Youth							
Labour Resources							
Forest and Environment							
Disaster Management							
Panchayati Raj							
Planning and Development							
Home							
Finance							

Table 3. Child Budget (Centrally Sponsored Schemes/Central Sector Schemes)

Departments	Child Budget (Centrally Sponsored Schemes/Central Sector Schemes)						
	Detail Code	Name of Scheme	2025-26 (Actuals)	2026-27 BE	2026-27 RE	2027-28 BE	Remarks (Brief Information About Scheme)
1	2	3	4	5	6	7	8
Education							
Social Welfare							
Health							
Rural Development							
Public Health Engeneering							
Minority Welfare							
BC/EBC Welfare							
SC/ST Welfare							
Art,Culture and Youth							
Labour Resources							
Forest and Environment							
Disaster Management							
Panchayati Raj							
Planning and Development							
Home							
Finance							

Table 4. Child Budget (Establishment and Committed)

Departments	Child Budget (Establishment and Committed)						
	Detail Code	Name of Scheme	2025-26 (Actuals)	2026-27 BE	2026-27 RE	2027-28 BE	Remarks (Brief Information About Scheme)
1	2	3	4	5	6	7	8
Education							
Social Welfare							
Health							
Rural Development							
Public Health Engeneering							
Minority Welfare							
BC/EBC Welfare							
SC/ST Welfare							
Art,Culture and Youth							
Labour Resources							
Forest and Environment							
Disaster Management							
Panchayati Raj							
Planning and Development							
Home							
Finance							

Signature and Designation of Controlling Officer
Date:

ANNEXURE-XIV
PROFORMA FOR GREEN BUDGET

IDENTIFICATION OF DEPARTMENT-WISE RELEVANT SCHEMES FOR GREEN BUDGET STATEMENT IN BIHAR

DEPARTMENT -

(Rs. in lac)

Sl. No.	Budget Code	Sector (Major Head or Major Function	Programme/Scheme (Sub Head)	Budget Detail			Gree Budget Detail			Environmental Sustainability Relevance
				FY 2026-27		FY 2027-28	FY 2026-27		FY 2027-28	
				BE	RE	BE	BE	RE	BE	
1	2	3	4	5	6	7	8	9	10	11
1										
2										
3										
4										

Signature & Designation of Controlling officer

Date

Annexure-XV

Budget Estimates for Research & Development Schemes : Department wise Schedule

Name of Department:

(Rupees in Lac)

Table 1. R&D Budget (Total)

Bill Code	R&D Budget (Total)						
	Detail Code	Name of Scheme	2025-26 (Actuals)	2026-27 BE	2026-27 RE	2027-28 BE	Remarks (Brief Information About Scheme)
1	2	3	4	5	6	7	8

Table 2. R&D Budget (State Schemes)

Bill Code	R&D Budget (State Schemes)						
	Detail Code	Name of Scheme	2025-26 (Actuals)	2026-27 BE	2026-27 RE	2027-28 BE	Remarks (Brief Information About Scheme)
1	2	3	4	5	6	7	8

Table 3. R&D Budget (Centrally Sponsored Schemes/Central Sector Schemes)

Bill Code	R&D Budget (Centrally Sponsored Schemes/Central Sector Schemes)						
	Detail Code	Name of Scheme	2025-26 (Actuals)	2026-27 BE	2026-27 RE	2027-28 BE	Remarks (Brief Information About Scheme)
1	2	3	4	5	6	7	8

Table 4. R&D Budget (Establishment and Committed)

Bill Code	R&D Budget (Establishment and Committed)						
	Detail Code	Name of Scheme	2025-26 (Actuals)	2026-27 BE	2026-27 RE	2027-28 BE	Remarks (Brief Information About Scheme)
1	2	3	4	5	6	7	8

Signature and Designation of Controlling Officer

Date: