

No.10(3)/E.Cord/2012
Government of India
Ministry of Finance
Department of Expenditure

New Delhi dated the 1st January,2013.

OFFICE MEMORANDUM

SUBJECT:- GUIDELINES FOR PREPARATION OF OUTCOME BUDGET 2013-14.

Introduction

Outcome budgets have become an integral part of the budgeting process since 2005-06. OUTCOME BUDGET 2013-14 will broadly indicate the physical dimensions of the financial budgets as also the actual physical performance in 2011-12, performance for the first 9 months of the year 2012-13 and the targeted performance during 2013-14.

Scope of Coverage in Outcome Budget 2013-14

2. The Outcome Budget documents will be prepared separately by each Ministry/Department in respect of all Demands/Appropriations controlled by them, except those exempted from this requirement and to the extent disclosures are not barred on considerations of security etc. A list of exempted Demands/Appropriations is enclosed at **Annexure-I**. However, even the Ministries/Departments and other authorities 'exempted' from preparation of Outcome Budget and placing it in public domain are requested to carry out this exercise for internal use and voluntarily decide to place it in public domain fully or partially.

3. As far as feasible, sub-targets for coverage of women and SC/ST beneficiaries under various developmental schemes and the schemes for the benefit of the North-Eastern Region should be separately indicated.

Broad format of Outcome Budget 2013-14

4. The Outcome Budget 2013-14 will be prepared on the basis of Budget 2013-14 in the form of a document, separate for each Ministry/Department, broadly consisting of the chapters detailed below:

Executive summary: Apart from summarizing relevant chapters, this portion should prominently highlight the details of the monitoring mechanism and the public information system put in place by the Ministry/Department to regularly monitor physical and financial progress during the course of the year and inform the general public about it.

Chapter I: A brief introductory note on the functions of the Ministry/Department, organizational set up, list of major programmes/schemes implemented by the Ministry/Department, its mandate, goals and policy framework. This introduction should

