



Government of Mizoram

BUDGET CIRCULAR

2023 - 2024

FINANCE DEPARTMENT

BUDGET BRANCH

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No.G.20012/1/2016-FBT
GOVERNMENT OF MIZORAM
FINANCE DEPARTMENT
(Budget Branch)

Dated Aizawl, the 16th September, 2022.

To

**All Budget Controlling Officers,
Government of Mizoram.**

Subject : **Proposal for Revised Estimates 2022-23 and Budget Estimate 2023-24.**

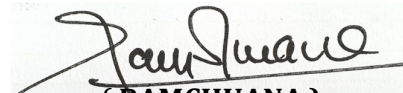
Sir,

With reference to the above mentioned subject, I request you please to submit the Revised Estimates for the year 2022-23 and Budget Estimate for 2023-24 pertaining to your Department to Finance Department (Budget) through your Administrative Department as per **Proforma I-XII** enclosed so as to enable to have sufficient time for scrutiny/compilation. **A copy of the same should also be submitted directly for advance preparation through Special Messenger to the Under Secretary, Finance Department (Budget) Room No.020, 021, Ground Floor, Mizoram Secretariat, MINECO.**

2. The proposals should be submitted on or before **18th November, 2022** positively. Failure to submit the proposals within the fixed date will compel Finance Department to make allocation at the level of last year Budget Estimates.
3. The following instructions may be followed at the time of preparation of Revised Estimates 2022-23 and Budget Estimates 2023-24.
 - (i) For Revised Estimates 2022-23, object heads other than salary should be reflected at the level of Budget Estimates 2022-23. Additional fund already allocated should, however, be incorporated.
 - (ii) **Salary** – Actual requirement for salary, Remuneration of Contract Employees should be submitted based on **September, 2022** Pay Bill (**Proforma III**)
 - (iii) **Wages** – Actual requirement should be calculated based on the actual number of Provisional/Muster Roll Employees as approved by the Government in the existing rate of Minimum wages. (**Proforma-VI(A), VI(B) & IX**)
 - (iv) **Medical Treatment** – Budget Estimates 2023-24 may be calculated at the rate of **₹ 15,000/-** per employee. This should be incorporated in **Proforma I & II.**
 - (v) **Rent** – Revised Estimates 2022-23 and Budget Estimates 2023-24 should be prepared as per actual requirements based on proper approval of the Government. In case of Rent provided in 2022-23, but not required for 2023-24, NIL Report at **Proforma-II** and **XI** may also be submitted.

- (vi) **Other Object Heads** - Budget Estimates 2023-24 should be prepared to the barest minimum keeping in mind the financial position of the Government. Estimate should be supported by detailed justification.
- (vii) **CSS etc.** -CSS Fund provision for Budget Estimates 2023-24 outside State Budget shall be prepared on the basis of fund expected from the Govt. of India and actual expenditure shall be incurred on the basis of fund released by the Govt. of India.
- (viii) New project to be taken up is not required to be submitted at present.
- (ix) All absolute figures should be shown in **Indian Numerical System**.

Yours faithfully,



(RAMCHUANA)

Additional Secretary to the Government of Mizoram,
Finance Department (B)

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Memo No.G.20012/1/2016-FBT
Copy to:

: **Dated Aizawl, the 16th September, 2022.**

1. Secretary to the Govt. of Mizoram, Planning and Programme Implementation Department.
2. All Administrative Departments for information and strict compliance

Additional Secretary to the Government of Mizoram,
Finance Department (B)

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PROFORMA-I

MAJOR HEADWISE AND OBJECT HEADWISE ALLOCATION

Actual 2021-2022	Head of Account	B.E 2022-2023	R.E 2022-2023	B.E 2023-2024
	Major Head:			
	Object Head:			
	(01) – Salaries			
	(02) – Wages			
	(04) – Pensionary charges			
	(06) – Medical Treatment			
	(11) – Domestic Travel Expenses			
	(12) – Foreign Travel Expenses			
	(13) – Office Expenses			
	(14) – Rent, Rates & Taxes			
	(16) – Publications			
	(20) – Other Administrative Expenses			
	(21) – Supplies and Materials			
	(26) – Advertising and Publicity			
	(27) – Minor Works			
	(28) – Professional Services			
	(31) – Grants-in-Aid General (Salary)			
	(32) – Grants-in-Aid General (Non-Salary)			
	(33) – Subsidies			
	(34) – Scholarship/Stipend			
	(35) – Grants for creation of Capital Assets			
	(41) – Secret Service Expenditure			
	(43) – Suspense			
	(45) – Interest			
	(50) – Other Charges			
	(51) – Motor Vehicles			
	(52) – Machinery and Equipment			
	(53) – Major Works			
	(54) – Investment			
	(55) – Loans and Advances			
	(60) – Other Capital Expenditure			
	(61) – Depreciation			
	(63) – Inter Account Transfer			
	(64) – Write Off/Losses			
	(70) – Deduct Recoveries			
	TOTAL			

Signature of Controlling Officer

PROFORMA-II

STATE/CSS

SECTOR: MAJOR HEAD: SUB-MAJOR HEAD: (Total Amount figures in lakh of rupees. The last figures after the decimal may be rounded off to the nearest zero figures) MINOR HEAD: SUB-HEAD: DETAIL HEAD:						
Object Head as per standard object head	Actuals 2021-2022	Budget Estimate 2022-2023	Revised Estimate for 2022-2023			Budget Estimate 2023-2024
			Actuals for 6 months w.e.f 1.4.2022 to 30.09.2022	Anticipated Expenditure for the remaining 6 months i.e 01.10.2022 to 31.03.2023	Total Revised Estimates 2022-2023	
1	2	3	4	5	6	7
TOTAL						

- Note: 1. Inputs of all detail heads under a sub-head should be totaled invariably.
2. Estimates in respect of STATE/CSS are to be prepared in separate sets using the same Proforma.
3. Actual Expenditure of Salary Head at Column 4 will include Salary for the month of March, 2022, and the Anticipated Expenditure for Salary at Column 5 will cover up to Salary of February, 2023.
4. Salary for BE 2023-24 may be filled up based on Proforma-III.

PROFORMA-III

 ABSTRACT OF SALARY REQUIREMENT FOR BUDGET ESTIMATE 2023-2024
 (Based on September, 2022 Pay Bill)

STATE/CSS

MAJOR HEAD: SUB-MAJOR HEAD: (Total Amount figures in lakh of rupees. The last figures after the decimal may be rounded off to the nearest zero figures) MINOR HEAD: SUB-HEAD: DETAIL HEAD:									
Sl. No	Pay Bill No.	No. of Post in the Pay Bill	Concerned Treasury	Total of pay	TOTAL of NPA	TOTAL Basic Pay (5+6)	Total Allowances (DA+HRA+SCA+Ors)	GRAND TOTAL (Col.7+8)	TOTAL REQUIREMENT (Vide Note)
1	2	3	4	5	6	7	8	9	10
TOTAL									

- Note : (i) Column 10 will be Col.9 X 1.03 X 12 for all Regular Employees .
(ii) Requirement of Remuneration for Contract Employees shall also be included and Column 10 will be Col.9 X 12.

PROFORMA-IV

ESTIMATED REQUIREMENT OF FUND FOR VACANT POST

MAJOR HEAD: SUB-MAJOR HEAD: (Total Amount figures in lakh of rupees. The last figures after the decimal may be rounded off to the nearest zero figures) MINOR HEAD: SUB-HEAD: DETAIL HEAD:												
Sl. No	Name of Post	No. of Vacant post	Level	Cell No	Pay	NPA	Total of pay (3X6)	TOTAL NPA (3X7)	TOTAL Basic Pay (8+9)	Total Allowances (DA+HRA+SCA+Ors)	Total for 1 month (Col.10+11)	TOTAL REQUIREMENT for 1 year
1	2	3	4	5	6	7	8	9	10	11	12	13
Total												

PROFORMA-VIII
ABSTRACT OF SALARY REQUIREMENT FOR GRANTS-IN-AID-GENERAL (SALARY) (BUDGET ESTIMATE 2023-24)

STATE/CSS

MAJOR HEAD:									
SUB-MAJOR HEAD: (Total Amount figures in lakh of rupees. The last figures after the decimal may be rounded off to the nearest zero figures)									
MINOR HEAD:									
SUB-HEAD:									
DETAIL HEAD:									
Sl. No	Pay Bill/ Sanction No.	No. of Post in the Pay Bill	Concerned Treasury	Total of pay	TOTAL of NPA	TOTAL Basic Pay (5+6)	Total Allowances (DA+HRA+ SCA+Ors)	GRAND TOTAL (Col.7+8)	TOTAL REQUIREMENT (Vide Note)
1	2	3	4	5	6	7	8	9	10
TOTAL									

- Note :
- (i) Column 10 will be Col.9 X 1.03 X 12 for all Regular Employees
 - (ii) Requirement of Remuneration for Contract Employees shall also be included and Column 10 will be Col.9 X 12.
 - (iii) Other personal claim should not be included.

PROFORMA-IX
ABSTRACT OF SALARY REQUIREMENT FOR GRANTS-IN-AID-GENERAL (SALARY) (BUDGET ESTIMATE 2023-24)
(FOR MUSTER ROLL EMPLOYEES)

STATE/CSS

MAJOR HEAD:					
SUB-MAJOR HEAD: (Total Amount figures in lakh of rupees. The last figures after the decimal may be rounded off to the nearest zero figures)					
MINOR HEAD:					
SUB HEAD:					
Sl.No	Category of M.R Employees	No. of post	Rate of Wages	Total wages (3X4)	Requirement of Wages for 2023-24
1	2	3	4	5	6
Total					

PROFORMA-X(A)
LIST OF VEHICLES

MAJOR HEAD:						
SUB-MAJOR HEAD:						
MINOR HEAD:						
SUB HEAD:						
Sl.No	Type of Vehicle	Vehicle Regn.No	Year of Purchase	Chargeable Head *		Remarks
				O.E	M.V	
1	2	3	4	5	6	7

* The appropriate object head (i.e O.E or M.V) under the chargeable head column should be ticked (✓)

PROFORMA-X(B)
INFORMATION ON OUTSOURCING OF VEHICLES

MAJOR HEAD:				
SUB-MAJOR HEAD:				
MINOR HEAD:				
SUB HEAD:				
Sl.No	Category of Vehicle (LMV/MMV etc.)	Year of Outsourcing	Monthly Rate of Outsourcing	Annual Requirement
1	2	3	4	7

**PROFORMA-XI
LIST OF OFFICE BUILDING**

MAJOR HEAD:							
SUB-MAJOR HEAD: (Total Amount figures in lakh of rupees. The last figures after the decimal may be rounded off to the nearest zero figures)							
MINOR HEAD:							
SUB HEAD:							
Sl.No	Building details (Name of block etc) with address	Type of building (RCC etc)	Year of Construction	Plinth Area (in Sq.m)	Year of last renovation/repair (with amount)	Whether rented or owned by the Department	If rented, amount of annual rental charge (as per approval of GOM)
1	2	3	4	5	6	7	8

Note: For rented building Column 4 & 6 need not be filled up.

**PROFORMA-XII
LIST OF STAFF QUARTERS**

MAJOR HEAD:						
SUB-MAJOR HEAD: (Total Amount figures in lakh of rupees. The last figures after the decimal may be rounded off to the nearest zero figures)						
MINOR HEAD:						
SUB HEAD:						
Sl.No	Type of Quarters and Address	Type of Building (Rcc.etc)	Year of Construction	Plinth Area (in Sq.m)	Name of occupants & Designation	Year of last renovation/repair (with amount)
1	2	3	4	5	6	8