



**Government of Mizoram**

# **BUDGET CIRCULAR**

## **2024 - 2025**

**FINANCE DEPARTMENT**  
**BUDGET BRANCH**

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

**Dated Aizawl, the 14<sup>th</sup> November, 2023.**

To

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

Subject : **Proposal for Revised Estimates 2023-24 and Budget Estimate 2024-25.**

Sir,

With reference to the above mentioned subject, I request you please to submit the Revised Estimates for the year 2023-24 and Budget Estimate for 2024-25 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 Branch) Room No.073, 074 Ground Floor, Mizoram Secretariat, MINECO.**

2. The proposals should be submitted on or before **15<sup>th</sup> December, 2023** 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 2023-24 and Budget Estimates 2024-25.
  - (i) For Revised Estimates 2023-24, object heads other than salary should be reflected at the level of Budget Estimates 2023-24. Additional fund already allocated should, however, be incorporated.
  - (ii) **Salary** – Actual requirement for salary, Remuneration of Contract Employees should be submitted based on **September, 2023** 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 2024-25 may be calculated at the rate of **₹ 15,000/-** per employee. This should be incorporated in **Proforma I & II.**
  - (v) **Rent** – Revised Estimates 2023-24 and Budget Estimates 2024-25 should be prepared as per actual requirements based on proper approval of the Government. In case of Rent provided in 2023-24, but not required for 2024-25, NIL Report at **Proforma-II** and **XI** may also be submitted.

- (vi) **Other Object Heads** - Budget Estimates 2024-25 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 2024-25 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) A new format for **Gender Budget 2024-25** has been introduced in **Proforma-XIII**, the Department, who are implementing the project and Scheme from the Govt. of India, and those fund that clearly segregated especially for Women and Child may be filled-up with the instructions as per Proforma. It may be noted that while filling up the proforma, the information should not necessarily be a new scheme of Gender issues, but should be the ongoing schemes implemented by the Department to be extracted from the Budget Estimate 2024-25.
- (ix) New project to be taken up is not required to be submitted at present.
- (x) 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**

**: Dated Aizawl, the 14<sup>th</sup> November, 2023.**

**Copy to:**

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 2022-2023	Head of Account	B.E 2023-2024	R.E 2023-2024	B.E 2024-2025
	<b>Major Head:</b>			
	<b>Object Head:</b>			
	(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			
	<b>TOTAL</b>			

Signature of Controlling Officer

**PROFORMA-II**

STATE/CSS

<b>SECTOR:</b> <b>MAJOR HEAD:</b> <b>SUB-MAJOR HEAD:</b> (Total Amount figures in lakh of rupees. The last figures after the decimal may be rounded off to the nearest zero figures) <b>MINOR HEAD:</b> <b>SUB-HEAD:</b> <b>DETAIL HEAD:</b>						
Object Head as per standard object head	Actuals 2022-2023	Budget Estimate 2023-2024	Revised Estimate for 2023-2024			Budget Estimate 2024-2025
			Actuals for 6 months w.e.f 1.4.2023 to 30.09.2023	Anticipated Expenditure for the remaining 6 months i.e 01.10.2023 to 31.03.2024	Total Revised Estimates 2023-2024	
1	2	3	4	5	6	7
<b>TOTAL</b>						

- Note:**
- Inputs of all detail heads under a sub-head should be totaled invariably.
  - Estimates in respect of STATE/CSS are to be prepared in separate sets using the same Proforma.
  - Actual Expenditure of Salary Head at Column 4 will include Salary for the month of March, 2023, and the Anticipated Expenditure for Salary at Column 5 will cover up to Salary of February, 2024.
  - Salary for BE 2024-25 may be filled up based on Proforma-III.

**PROFORMA-III**

**ABSTRACT OF SALARY REQUIREMENT FOR BUDGET ESTIMATE 2024-2025**

*(Based on September, 2023 Pay Bill)*

STATE/CSS

<b>MAJOR HEAD:</b> <b>SUB-MAJOR HEAD:</b> (Total Amount figures in lakh of rupees. The last figures after the decimal may be rounded off to the nearest zero figures) <b>MINOR HEAD:</b> <b>SUB-HEAD:</b> <b>DETAIL HEAD:</b>									
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
<b>TOTAL</b>									

- Note :**
- Column 10 will be Col.9 X 1.03 X 12 for all Regular Employees .
  - 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**

<b>MAJOR HEAD:</b> <b>SUB-MAJOR HEAD:</b> (Total Amount figures in lakh of rupees. The last figures after the decimal may be rounded off to the nearest zero figures) <b>MINOR HEAD:</b> <b>SUB-HEAD:</b> <b>DETAIL HEAD:</b>												
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
<b>Total</b>												

**PROFORMA-V  
DETAILS OF POSTS IN THE DEPARTMENT**

<b>MAJOR HEAD:</b>					
<b>SUB-MAJOR HEAD:</b> (Total Amount figures in lakh of rupees. The last figures after the decimal may be rounded off to the nearest zero figures)					
<b>MINOR HEAD:</b>					
<b>SUB-HEAD:</b>					
<b>DETAIL HEAD:</b>					
Sl.No	Name of Post	Level of Pay	No. of Post	No. of Post filled	No. of Vacant Post
1	2	3	4	5	6
	<b>Total</b>				

*Note: To be prepared in Sub-Head wise*

**PROFORMA-VI (A)  
ABSTRACT SALARY REQUIREMENT OF MUSTER ROLL EMPLOYEES FOR BUDGET ESTIMATE 2024-25  
(under Object (Wages) Head)**

STATE/CSS

<b>MAJOR HEAD:</b>					
<b>SUB-MAJOR HEAD:</b> (Total Amount figures in lakh of rupees. The last figures after the decimal may be rounded off to the nearest zero figures)					
<b>MINOR HEAD:</b>					
<b>SUB HEAD:</b>					
<b>DETAIL HEAD:</b>					
Sl.No	Category of M.R Employees	No. of post	1 Month Emoluments	Total Emoluments (3X4)	Requirement of Emoluments for 2024-25
1	2	3	4	5	6
	<b>Total</b>				

**PROFORMA-VI (B)  
ABSTRACT SALARY REQUIREMENT OF PROVISIONAL EMPLOYEES FOR BUDGET ESTIMATE 2024-25  
(under Object (Wages) Head)**

STATE/CSS

<b>MAJOR HEAD:</b>							
<b>SUB-MAJOR HEAD:</b> (Total Amount figures in lakh of rupees. The last figures after the decimal may be rounded off to the nearest zero figures)							
<b>MINOR HEAD:</b>							
<b>SUB-HEAD:</b>							
<b>DETAIL HEAD:</b>							
Sl. No	Pay Bill No.	No. of Post in the Pay Bill	Concerned Treasury	Total of pay/ Remuneration	TOTAL of Medical Allowance	TOTAL of Pay (5+6)	TOTAL REQUIREMENT for 1 year
1	2	3	4	5	6	7	8
		<b>TOTAL</b>					

**Note :** Column 8 will be Col.7 X 1.03 X 12.

**PROFORMA-VI (C)  
STATEMENT OF SERVICE OUTSOURCED 2024-25**

STATE/CSS

Sl.No	Detailed Description of Service Outsourced	No. of Employees outsourced	Monthly Requirement	Total Requirement of 1 year
1	2	3	4	5

**PROFORMA-VII**  
**SALARY REQUIREMENT FOR WORK CHARGED EMPLOYEES UNDER WORKS DEPARTMENT (BUDGET ESTIMATE 2024-25)**

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
<b>TOTAL</b>									

Note : Column 10 will be Col.9 X 1.03 X 12.

**PROFORMA-VIII**  
**ABSTRACT OF SALARY REQUIREMENT FOR GRANTS-IN-AID-GENERAL (SALARY) (BUDGET ESTIMATE 2024-25)**

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
<b>TOTAL</b>									

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 2024-25)**  
**(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 2024-25
1	2	3	4	5	6
<b>Total</b>					

**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
<b>Total</b>						

\* 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**

<b>MAJOR HEAD:</b>				
<b>SUB-MAJOR HEAD:</b>				
<b>MINOR HEAD:</b>				
<b>SUB HEAD:</b>				
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**

<b>MAJOR HEAD:</b>							
<b>SUB-MAJOR HEAD:</b> (Total Amount figures in lakh of rupees. The last figures after the decimal may be rounded off to the nearest zero figures)							
<b>MINOR HEAD:</b>							
<b>SUB HEAD:</b>							
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**

<b>MAJOR HEAD:</b>						
<b>SUB-MAJOR HEAD:</b> (Total Amount figures in lakh of rupees. The last figures after the decimal may be rounded off to the nearest zero figures)						
<b>MINOR HEAD:</b>						
<b>SUB HEAD:</b>						
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

**PROFORMA-XIII  
LIST OF SCHEMES/PROGRAMMES FOR GENDER ISSUES  
(SCHEMES FOR WOMEN AND CHILD)**

Sl.No	Head of Account	Name of Institution/Scheme/ Programme along with a brief description of the scheme	Targeted Age group	Objective/ Expected outcome of Institution/ Scheme/ Programme	Budget Estimate 2024-25	
					Total for the Institution/ Scheme/ Programme	
					State	CSS
1	2	3	4	5	6	7

**Note :** The information need not be a new scheme for Gender issues, it may be the ongoing scheme implemented by the Department to be extracted from the Budget Estimate 2024-25.