

BUDGET CIRCULAR 2020 - 2021

FINANCE DEPARTMENT BUDGET BRANCH

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

Dated Aizawl, the 30th September, 2019.

To

All Budget Controlling Officers, Government of Mizoram.

Subject: Proposal for Revised Estimates 2019-20 and Budget Estimate 2020-21.

Sir,

With the proposed schedule of holding Budget Session 2020-21 in February, 2020, I request you please to submit the Revised Estimates for the year 2019-20 and Budget Estimate for 2020-21 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 <u>8th November, 2019</u> 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 2019-20 and Budget Estimates 2020-21.
 - (i) For Revised Estimates 2019-20, object heads other than salary should be reflected at the level of Budget Estimates 2019-20. Additional fund already allocated should, however, be incorporated.
 - (ii) **Salary -** Actual requirement for salary should be submitted based on **September**, **2019** Pay Bill (**Proforma III**)
 - (iii) **Wages** Actual requirement should be calculated based on the actual number of Muster Roll Employees as approved by the Government in the existing rate of Minimum wages. (**Proforma-VI & IX**)
 - (iv) **Medical Treatment** Budget Estimates 2020-21 may be calculated at the rate of ₹ **15,000**/- per employee. This should be incorporated in *Proforma I & II*.
 - (v) **Rent** Revised Estimates 2019-20 and Budget Estimates 2020-21 should be prepared as per actual requirements based on proper approval of the Government. In case of Rent provided in 2019-20, but not required for 2020-21, NIL Report at **Proforma-II** and **XI** may also be submitted.

- (vi) **Other Object Heads** Budget Estimates 2020-21 should be prepared to the barest minimum keeping in mind the financial position of the Government. Estimate should be supported by detailed justification.
- (vii) **Ongoing works** under State, CSS and outside State Budget may be prepared in **Scheme-wise** showing at least 3 years expenditure framework as per **Proforma-XIII.**
- (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)

Addl. Secretary to the Government of Mizoram, Finance Department

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

Dated Aizawl, the 30^{th} September, 2019.

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

Addl. Secretary to the Government of Mizoram, Finance Department

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PROFORMA-I

MAJOR HEADWISE AND OBJECT HEADWISE ALLOCATION

Actual 2018-2019	Head of Account	B.E 2019-2020	R.E 2019-2020	B.E 2020-2021
	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			
	(61) - Depreciation			
	(63) – Inter Account Transfer			
	(64) - Write Off/Losses			
	(70) – Deduct Recoveries			
	TOTAL			

Signature of Controlling Officer

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:

			Revised	l Estimate for 2019	9-2020	
Object Head as per standard object head	Actuals 2018-2019	Budget Estimate 2019-2020	Actuals for 6 months w.e.f 1.4.2019 to 30.09.2019	Anticipated Expenditure for the remaining 6 months i.e 01.10.2019 to 31.03.2020	Total Revised Estimates 2019-2020	Budget Estimate 2020-2021
1	2	3	4	5	6	7
TOTAL						

Note: 1.

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. 2.

3. Actual Expenditure of Salary Head at Column 4 will include Salary for the month of March, 2019, and the Anticipated Expenditure for Salary at Column 5 will cover up to Salary of February, 2020.

Salary for BE 2020-21 may be filled up based on Proforma-III. 4.

PROFORMA-III ABSTRACT OF SALARY REQUIREMENT FOR BUDGET ESTIMATE 2020-2021

(Based on September, 2019 Pay Bill)

									STATE/CSS
MAJ	OR HEAD:								
SUB	-MAJOR HEA	AD: (Total Am	ount figures in lak	h of rupees. The la	st figures after the	decimal may be	rounded off to th	e nearest zero fig	gures)
MIN	OR HEAD:								
SUB	-HEAD:								
DET	'AIL HEAD:								
Sl.	Pay Bill	No. of	Concerned	Total of pay	TOTAL of	TOTAL	Total	GRAND	TOTAL
No	No.	Post in	Treasury		NPA	Basic Pay	Allowances	TOTAL	REQUIREMENT
		the Pav	-			(5+6)	(DA+HRA+	(Col.7+8)	(Vide Note)
		Bill					SCA+Ors)	,	,
1	2	3	4	5	6	7	8	9	10
	TO	TAL							

Column 10 will be [Col.9 + (Col.7 X 0.03 + Col.7 X 1.03 X 0.1 + Col.7 X 1.03 X 0.08)] X 12 Note:

PROFORMA-IV ESTIMATED REQUIREMENT OF FUND FOR VACANT POST

					7 1 11-17 1 1	DD KEQ	OTICE	I OI I OND	TOR VACA					
MAJOI	R HEAD:													
SUB-M	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)													
MINO	MINOR HEAD:													
SUB-H	SUB-HEAD:													
DETA	IL HEAD:													
Sl.	Name	No. of	Level	Cell	Pay	NPA	Total	TOTAL	TOTAL	Total	Total for 1	TOTAL		
No	of	Vacant		No	_		of pay	NPA	Basic	Allowances	month	REQUIREMENT		
	Post	post					(3X6)	(3X7)	Pay	(DA+HRA+	(Col.10+11)	for 1 year		
		_							(8+9)	SCA+Ors)		_		
1	2	3	4	5	6	7	8	9	10	11	12	13		
т	otal													
1	utai													

PROFORMA-V DETAILS OF POST

SUB-MAJO MINOR HI SUB-HEAI	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	Level of Pay	No. of Post	No. of Post filled	No. of Vacant Post							
1	2	3	4	5	6							
	Total			İ								

PROFORMA-VI ABSTRACT SALARY REQUIREMENT OF MUSTER ROLL EMPLOYEES FOR BUDGET ESTIMATE 2020-21 (under Object (Wages) Head)

STATE/CSS

MAJOR HE	AD:				511111/ d55
SUB-MAJO	R HEAD: (Total Amount fi	gures in lakh of rupees.	The last figures after the	lecimal may be rounde	d off to the nearest zero figures)
MINOR HE	EAD:				
SUB HEAD):				
DETAIL H	EAD:				
Sl.No	Category of M.R	No. of post	Rate of Wages	Total wages	Requirement of Wages for
	Employees			(3X4)	2020-21
1	2	3	4	5	6
_					
	Total				

PROFORMA-VII SALARY REQUIREMENT FOR WORK CHARGED EMPLOYEES UNDER WORKS DEPARTMENT (BUDGET ESTIMATE 2020-21) STATE /CSS

									STATE/CSS					
MA]	OR HEAD:													
SUE	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)													
MIN	MINOR HEAD:													
SUE	B-HEAD:													
DET	TAIL HEAD:													
Sl.	Pay Bill	No. of	Concerned	Total of pay	TOTAL of	TOTAL	Total	GRAND	TOTAL					
No	No.	Post in	Treasury		NPA	Basic Pay	Allowances	TOTAL	REQUIREMENT					
		the Pay	,			(5+6)	(DA+HRA+	(Col.7+8)	(Vide Note)					
		Bill				,	SCA+Ors)	,	,					
1	2	3	4	5	6	7	8	9	10					
	TO	TAL												

Note : Column 10 will be [Col.9 + (Col.7 X 0.03 + Col.7 X 1.03 X 0.1 + Col.7 X 1.03 X 0.08)] X 12

PROFORMA-VIII ABSTRACT OF SALARY REQUIREMENT FOR GRANTS-IN-AID-GENERAL (SALARY) (BUDGET ESTIMATE 2020-21)

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:** TOTAL Sl. Pay Bill/ No. of Concerned Total of pay TOTAL of TOTAL Total GRAND Sanction Post in NPA Basic Pay **TOTAL** REQUIREMENT No **Treasury** Allowances the Pay (DA+HRA+ (Vide Note) (Col.7+8) No. (5+6)Bill SCA+Ors) 5 7 1 4 10 2 6 8 9 3 TOTAL

Note: 1. Column 10 will be [Col.9 + (Col.7 X 0.03 + Col.7 X 1.03 X 0.1 + Col.7 X 1.03 X 0.08)] X 12

2. Other personal claim should not be included.

PROFORMA-IX ABSTRACT OF SALARY REQUIREMENT FOR GRANTS-IN-AID-GENERAL (SALARY) (BUDGET ESTIMATE 2020-21) (FOR MUSTER ROLL EMPLOYEES)

STATE/CSS

SUB-MAJO MINOR HE	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 2020-21							
1	2	3	4	5	6							
	Total											

PROFORMA-X LIST OF VEHICLES

MAJOR HI SUB-MAJO MINOR HI SUB HEAI	OR HEAD: EAD:					
Sl.No	Type of Vehicle	Vehicle Regn.No	Year of Purchase	Chargeat O.E	ole Head * M.V	Remarks
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 ($\sqrt{}$)

PROFORMA-XI LIST OF OFFICE BUILDING

SUB-M MINOR	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													
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

SUB-MA MINOR I	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	Type of Building	Year of Construction	Plinth Area	Name of occupants & Designation	Year of last renovation/repair						
	Address	(Rcc.etc)	Construction	(in		(with amount)						
				Sq.m)		,						
1	2	3	4	5	6	8						

PROFORMA-XIII-A REQUIREMENT FOR ONGOING WORKS (STATE)

Sl. No	Name of Works	Head of Account (upto	Approved Cost	Expenditure incurred upto	Revised Estimate 2019-20	Budget Estimate/ Requirem	Projected Expenditure 2021-22	Projected Expenditure 2022-23	Expected Outcome/ Impact of
		Sub-Head Level)		2018-19		ent for 2020-21			the project
1	2	3	4	5	6	7	8	9	10
	ТО	TAL							

PROFORMA-XIII-B REQUIREMENT FOR ONGOING WORKS (CSS)

SI. No	Name of Works	Head of Account (upto Detailed Head Level)	Approved Cost	Expenditure incurred upto 2018-19	Revised Estimate 2019-20	Funding /Sharing pattern	Budget Estimate /Require ment for 2020-21	Projected Expenditure 2021-22	Projected Expenditure 2022-23	Expected Outcome/ Impact of the project
1	2	3	4	5	6	7	8	9	10	11
	TOTAL									

PROFORMA-XIII-C REQUIREMENT FOR ONGOING WORKS (EAP/NABARD/NCDC etc.)

Sl.	Name of	Source of	Head of	Appro	Expenditure	Revis	Funding	Budget	Projec	Proje	Expected
No	Works	funding	Account (upto Detailed Head	ved Cost	incurred upto 2018-19	ed Estim ate 2019-	/Sharing pattern	Estimate/Re quirement for 2020-21	ted Expen diture 2021-	cted Expe nditu re	Outcome/ Impact of the project
			Level)			20			22	2022-	
1	2	3	4	5	6	7	8	9	10	11	12
			TOTAL								