



सत्यमेव जयते

Government of Mizoram

BUDGET CIRCULAR

2021 - 2022

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, 2020.

To

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

Subject : **Proposal for Revised Estimates 2020-21 and Budget Estimate 2021-22.**

Sir,

With reference to the above mentioned subject, I request you please to submit the Revised Estimates for the year 2020-21 and Budget Estimate for 2021-22 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 **13th November, 2020** 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 2020-21 and Budget Estimates 2021-22.
 - (i) For Revised Estimates 2020-21, object heads other than salary should be reflected at the level of Budget Estimates 2020-21. Additional fund already allocated should, however, be incorporated.
 - (ii) **Salary** – Actual requirement for salary should be submitted based on **September, 2020** 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 2021-22 may be calculated at the rate of **₹ 15,000/-** per employee. This should be incorporated in **Proforma I & II.**
 - (v) **Rent** – Revised Estimates 2020-21 and Budget Estimates 2021-22 should be prepared as per actual requirements based on proper approval of the Government. In case of Rent provided in 2020-21, but not required for 2021-22, NIL Report at **Proforma-II** and **XI** may also be submitted.

- (vi) **Other Object Heads** - Budget Estimates 2021-22 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,


(LALTHANSANGA)
Secretary to the Government of Mizoram,
Finance Department

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Memo No.G.20012/1/2016-FBT : **Dated Aizawl, the 30th September, 2020.**
Copy to:

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


Secretary to the Government of Mizoram,
Finance Department

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PROFORMA-I

MAJOR HEADWISE AND OBJECT HEADWISE ALLOCATION

Actual 2019-2020	Head of Account	B.E 2020-2021	R.E 2020-2021	B.E 2021-2022
	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

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 2019-2020	Budget Estimate 2020-2021	Revised Estimate for 2020-2021			Budget Estimate 2021-2022
			Actuals for 6 months w.e.f 1.4.2020 to 30.09.2020	Anticipated Expenditure for the remaining 6 months i.e 01.10.2020 to 31.03.2021	Total Revised Estimates 2020-2021	
1	2	3	4	5	6	7
TOTAL						

- 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, 2020, and the Anticipated Expenditure for Salary at Column 5 will cover up to Salary of February, 2021.
 - Salary for BE 2021-22 may be filled up based on Proforma-III.

PROFORMA-III

**ABSTRACT OF SALARY REQUIREMENT FOR BUDGET ESTIMATE 2021-2022
(Based on September, 2020 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 : 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-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-V
DETAILS OF POSTS IN THE DEPARTMENT**

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				

Note: To be prepared in Sub-Head wise

**PROFORMA-VI
ABSTRACT SALARY REQUIREMENT OF MUSTER ROLL EMPLOYEES FOR BUDGET ESTIMATE 2021-22
(under Object (Wages) Head)**

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	Category of M.R Employees	No. of post	Rate of Wages	Total wages (3X4)	Requirement of Wages for 2021-22
1	2	3	4	5	6
	Total				

**PROFORMA-VII
SALARY REQUIREMENT FOR WORK CHARGED EMPLOYEES UNDER WORKS DEPARTMENT (BUDGET ESTIMATE 2021-22)**

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 : 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 2021-22)**

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: 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 2021-22)
(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 2021-22
1	2	3	4	5	6
	Total				

PROFORMA-X
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-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

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

Sl. No	Name of Works	Head of Account (upto Sub-Head Level)	Approved Cost	Expenditure incurred upto 2019-20	Revised Estimate 2020-2021	Budget Estimate/ Requirement for 2021-22	Projected Expenditure 2022-23	Projected Expenditure 2023-24	Expected Outcome/ Impact of the project
1	2	3	4	5	6	7	8	9	10
TOTAL									

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

Sl. No	Name of Works	Head of Account (upto Detailed Head Level)	Approved Cost	Expenditure incurred upto 2019-20	Revised Estimate 2020-2021	Funding /Sharing pattern	Budget Estimate /Requirement for 2021-22	Projected Expenditure 2022-23	Projected Expenditure 2023-24	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. No	Name of Works	Source of funding	Head of Account (upto Detailed Head Level)	Approved Cost	Expenditure incurred upto 2019-20	Revised Estimate 2020-2021	Funding /Sharing pattern	Budget Estimate/ Requirement for 2021-22	Projected Expenditure 2022-23	Projected Expenditure 2023-24	Expected Outcome/ Impact of the project
1	2	3	4	5	6	7	8	9	10	11	12
TOTAL											