

Publications Division  
B&R Section

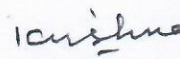
No. G20012/1/2019-20/B&R

dated 04.10.2019

**Subject: Budget Circular 2020-21 – Proposal for RE 2019-20 and BE 2020-21**

Reference letter of M/o I&B's UO no. 20022/2/2019-B&A dated 09.10.2019 on subject cited above. The Ministry has requested information for Union Budget 2020-21 in prescribed format. The details in prescribed format may kindly be furnished by 07 October 2019.

Sl. No.	Brief Description of the information	Information is required from	Information required in format
1	Non Tax Revenue	Employment News & Accounts Section	Appendix VI
2.	List of User Charged levied by the Departments/Ministries	Employment News & Accounts Section	Appendix VI-A
3	Pending Liabilities/Committed Expenditure of Ministries	Employment News , A&G Section, Cash Section	Appendix VI-B
4.	Effect of additional instalments of dearness allowance sanctioned this year and the net additionality asked therefor ( that is after setting of against savings)	Employment News & Cash Section	
5.	Tax Revenues raised but not realized	Employment News & Accounts Section	Appendix XXVIII-B
6.	Arrears of Non Tax Revenue	Employment News & Accounts Section	Appendix XXVIII-C
7.	Assets Register	Employment News & A&G Section	Appendix XXVIII-D
8.	Loan to Government Servants	Employment News & Cash Section	Appendix XII
9	Estimated Strength of Establishment	Employment News , Admn. I & Admn. II Section	Appendix XVIII & XXIX
10.	Output-Outcome Framework 2019-20	Employment News , Business Wing, IT Cell, A&G Section	

  
(B.K. Biswas)  
Deputy Director

To

Employment News, A&G Section, Admn. I Section, Admn. II Section, Cash Section, Accounts Section, Business Manager (I/c), IT Cell

Copy for information to:

PS to ADG, PS to Dir (B & IT), GM (EN)

**MOST IMMEDIATE**  
**Budget Matter**

सूचना और प्रसारण मंत्रालय  
**Ministry of Information and Broadcasting**  
बजट और लेखा अनुभाग  
(Budget and Accounts)  
\*\*\*\*

**Subject: Budget Circular 2020-21 – Proposal for RE 2019-20 and BE 2020-21 – regarding.**

Reference is invited to this Section's O.M. of even number dated 14<sup>th</sup> August, 2019 thereby requesting all Media Units/Autonomous Bodies/Administrative Sections to send proposals for RE 2019-20 and BE 2020-21.

2. Now Ministry of Finance, Department of Economic Affairs have uploaded Budget Circular 2020-21 [No.F.2(14)-B(D)/2019 dated 02.10.2019] on their website: [www.finmin.nic.in](http://www.finmin.nic.in) → Department of Economic Affairs → Recent Initiatives & Updates.

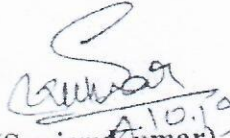
3. In this context, Ministry has to prepare SBE proposals and to forward the same to Ministry of Finance by **09<sup>th</sup> October, 2019** positively. RE/BE will be finalized after Secretary (Expenditure)'s discussions with Financial Advisers (FAs) which are scheduled to be held in October 2019/ November 2019 scheduled from **14<sup>th</sup> October, 2019 onwards.**

4. Media Units/Autonomous Bodies are, therefore, requested to peruse the Budget Circular and the instructions contained therein, available on the Ministry of Finance's website, as mentioned above. They are also requested to furnish the requisite information through their concerned administrative sections, with the approval of concerned Joint Secretary, to enable B&A Section to prepare proposals for SBE. The details of information which is required from the concerned Media Units/Autonomous Bodies/Administrative Sections are as follows:

13	Savings as a result of DBT.	SRFTI, PIB (Journalist Welfare Fund)	Press Section	04.10.2019
14	Disclosure Statements under FRBM			
	(a) Gurantees given by the Govt. (Appendix-XXVIII-A)	NFDC/BECIL	B&A Section	16.10.2019
	(b) Tax Revenues raised but not realised (Appendix-XXVIII-B)	All Media Units/Autonomous Bodies/	Pr.A.O.	16.10.2019
	(c) Arrears of Non Tax Revenue (Appendix-XXVIII-C)	All Media Units/Autonomous Bodies/	Pr.A.O.	16.10.2019
	(d) Asset Register (Appendix-XXVIII-D)	All Media Units/Autonomous Bodies/	Pr.A.O.	16.10.2019
15	Loans to Govt. Servants (Appendix XII)	All Media Units/Autonomous Bodies/	B&A	16.10.2019
16	Estimated Strength of Establishment (Appendix XVIII & XXIX)	All Admn. Wings/All attached & subordinate offices	B&A	3rd week of Nov. 2019
17	Estimates of Recoveries (Appendix IX)	As per Data provided by Pr. Accounts Office	B&A in consultation with Pr. A.O.	1st week of Jan. 2019
18	Equity and Loan Component of Investments (Appendix X)	NFDC/BECIL	Pr. A.O.	Last week of Dec. 2019
19	Output- Outcome Framework 2019-20 (Appendix XVIII)	All Media Units/Autonomous Bodies/	PC Cell	Last week of Dec. 2019
20	Externally Aided Projects –EAP (Appendix XIV )	All Media Units/Autonomous Bodies	PC Cell	Last week of Dec. 2019
21	I&EBR of Autonomous Bodies and Public Enterprises (Appendix XVI)	All Autonomous Bodies/NFDC/ BECIL	Pr. A.O.	Last week of Dec. 2019
22	Statement Showing Central and Centrally Sponsored Plan Schemes (Appendix XVII)	P.C.Cell	PC Cell	Last week of Dec. 2019

8. It may please be ensured that the stipulated date, for sending all the information may be strictly adhered to. It will not be possible for B&A Section to project the requirements of Media Units, etc. in RE 2019-20 and BE 2020-21 to Ministry of Finance if the proposals are not received in time.

Encl: As above.

  
(Sanjay Kumar)

Deputy Secretary (B&A)

Tele: 2338 5587

AS/JS(P&A)/JS(B-II)/JS(Films)/JS(B-I & EW)/CCA  
Heads of Media Units (including Grants-in-aid bodies/Public Sector Undertakings)  
M/o I&B's U.O. No. G. 20022/2/2019-B&A dated 02.10.2019

Copy to:-

1. All Director/Deputy Secretary/OSD in the Main Secretariat of the Ministry.
2. Sr. Accounts Officer, B&A Section, Principal Accounts Office, M/o I&B
3. Under Secretary (Fin.-II)/Under Secretary (Fin. I&III)/Deputy Director (EW)/S.O.(Fin.II)/S.O.(Fin. I&III)
4. All Administrative Sections as per attached list.

**Appendix V B**  
**Details of Establishment Expenditure - Object Head Wise**  
**(See Para 1.2)**

(₹ in crore)

Sl. No.	Object Head	Actual 2018-19	BE 2019-20	Actuals upto 9/19	Proposed RE 19-20	Proposed BE 20-21	Remarks
<b>Total</b>							

**Appendix VI**  
**Non-Tax Revenue:**  
**(See Para 1.2)**

(₹ in crore)

Receipt type	Actual 2018-19	BE 2019-20	Actuals upto 9/19	Proposed RE 19-20	Remarks
Dividends (separately for each PSU)					
Interest Receipts (separately for each PSU)					
Other receipts (for each type of receipt, indicate separately)					

**Appendix VI A**  
**List of User Charges levied by the Departments/Ministries**  
**(See Para 1.2)**

Title of the User Charge	Services for which User Charge Is levied	Organisation / Deptt which is collecting this User Charge	Rate of User Charge and unit of collection	Date of fixation of the rate of the current User Charge	Fixation Done under which statute/rule/Act/order/OM	Total Revenue from User Charges in	Competent Authority to refix the User Charge	Period of refixation of User Charge, if any specified in order, etc. given Col.6	Cost of delivering that particular service (if available)	Whether the cost of collection is higher than Revenue earned (Y/N)	Whether the transaction cost for the user is higher than the rate of User Charge i.e., whether the rate of user charge is less than the cost of DD/RTGS etc. (Y/N)
						2016-17	2017-18	2018-19			
									Salary and Emoluments of the staff involved in particular service	Office Expenses (OE) of the relevant office for delivering particular service.	Other Expenses for delivering the particular service
1	2	3	4	5	6	7	8	9	10	11	12

**Appendix VI B**  
**Pending Liabilities/Committed Expenditure of Ministries:**  
**(See Para 1.2)**

(₹ in crore)

Scheme/ Item	Pending Liability upto 31 March 2019	BE 2019-20	Estimated Expenditure in 2019-20 (not including pending liability of previous year)	Remarks

**Appendix VI C**  
**Details of Corpus Funds**  
**(See Para 1.2 & 1.4)**

(₹ in crore)

Sl. No.	Name of Autonomous & Other Body	Whether in Public Account (Y/N)	Accumulated Balances as on 31.03.19	Actual Expenditure			Allocations in BE 2019-20	Expenditure till 09/19	Reasons for Creation of Corpus Fund
				2016-17	2017-18	2018-19			

**Appendix VII**  
**Name of the Company**  
**(See Para 1.2)**

(₹ in crore)

Sl. No.	A. General Financial Parameters	2018-19
1	Total paid up share capital	
2	Paid-up equity share capital	
3	Reserves and Surplus	
(i)	As per balance sheet	
(ii)	Defined reserves (free reserves, share premium account and capital redemption account)	
4	Cash & Bank Balance	
5	Investment in mutual fund (if any)	
6	Income	
(i)	Revenue from Operation	
(ii)	Other Income	

## EXPENDITURE BUDGET

## APPENDIX-XVI

[See paragraph 13.1(iii)]

Statement showing Internal and Extra Budgetary Resources of public enterprises ( ` in crore)

Name of the Enterprises	Actual 2018-19	Revised Estimates 2019-2020					Budget Estimates 2020-2021				
		Internal Resources	Bonds Debentures	E.C.B. Suppliers Credit	Others	Total	Internal Resources	Bonds Debentures	E.C.B. Suppliers Credit	Others	Total
1.											
2.											

## EXPENDITURE BUDGET

## APPENDIX-XVII

[See paragraph 13.1(iv)]

Statement showing provisions in the Budget for Central and Centrally sponsored Plan scheme ( ` in crore)

Scheme etc.	Major Head	Actual 2018-2019	B.E. 2019-2020	R.E. 2019-2020	B.E. 2020-2021
Central Sector Scheme					
1.					
2.					
3.					
Central Sponsored Scheme					
1.					
2.					
3.					

For Financial Adviser

Forwarded to:

Shri. Gautam Palit, Under Secretary (P&A), Ministry of Finance, Department of Economic Affairs, Budget Division, Room No.237, North Block, New Delhi.

Schemes, etc., for which provisions in BE 2018-2019 is ` 10 crore and above should be listed distinctly while other schemes/programmes, etc., merged under as a residuary item in the respective category, namely, Central Plan and Centrally Sponsored Plan.

## EXPENDITURE BUDGET

## APPENDIX-XVIII

[See paragraph 13.1(v)]

Estimated strength of Establishment and provisions therefor.

Ministry/Department of  
Strength as on 1st March

( ` in crore)

Actual			Estimated			Actuals 2018-2019			RE 2019-2020			BE 2020-2021		
2019	2020	2021	Pay	Allowances (other than travel expenses)	Travel expenses	Pay	Allowances (other than travel expenses)	Travel expenses	Pay	Allowances (other than travel expenses)	Travel expenses	Pay	Allowances (other than travel expenses)	Travel expenses

To

Shri. Sanjay Rawat,  
Under Secretary (Demand), Ministry of Finance,  
Department of Economic Affairs, Room No. 221-A,  
North Block, New Delhi.

For Financial Adviser  
Date  
Telephone No.

Notes:

- (i) The information in respect of estimated strength of Establishment must be duly got verified and authenticated by a designated officer not below the rank of Deputy Secretary/Director in the Ministry/Department before it is furnished to the Ministry of Finance, Budget Division.
- (ii) Wherever there are large variations (Say, 5% or more), in the establishment strength or the related provisions for pay and allowances with reference to the previous year, or the projections made for the next year, this may invariably be explained in brief.

**GUARANTEE- CLASS**

i.	Guarantees given to the RBI, other banks and industrial and financial institutions for repayment of principal and payment of interest, cash credit facility, financing seasonal agricultural operations and/or for providing working capital to corporations and cooperative societies and banks;	[A]
ii.	Guarantees given for repayment of share capital, payment of minimum annual dividend and repayment of debentures issued/raised by the statutory corporations and financial institutions;	[B]
iii.	Guarantees given in pursuance of agreements entered into by the Government of India with international financial institutions, foreign lending agencies, foreign governments contractors, suppliers, consultants, etc., towards repayment of principal, of interest/commitment charges on loans, etc., and/or for payment against supplies of material and equipment;	[C]
iv.	Counter-guarantees to banks in consideration of the banks having issued letters of credit/authority to foreign suppliers for supplies made/services rendered;	[D]
v.	Guarantees given to Railways/State Electricity Boards and other entities for due and punctual payment of dues by Companies/Corporation.	[E]
vi.	Other guarantee not covered under above five clauses	[F]

**GUARANTEE – SECTORS**

i. Power	ii. Cooperative	iii. Irrigation
iv. Roads & Transport	v. Urban Development & Housing	vi. Other Infrastructure
vii. Any other.		

**APPENDIX XXVIII-B****Form D-1***[See paragraph 14.5 (ii)]***TAX REVENUES RAISED BUT NOT REALISED**

(principal taxes)

*(As at the end of the year 2018-2019)*

Amounts under dispute							Amounts not under dispute					
(' in crores)												
Major Head	Description	Over 1 year but less than 2 years	Over 2 years but less than 5 years	Over 5 years but less than 10 years	Over 10 years	Total	Over 1 year but less than 2 years	Over 2 years but less than 5 years	Over 5 years but less than 10 years	Over 10 years	Total	Grand Total
	Taxes on income & Expenditure											
0020	Corporation Tax											
0021	Taxes on Income other than Corporation Tax											
	Taxes on Commodities & Services											
0037	Customs											
0038	Union Excise											
0044	Service Tax											
	Total											

To

Ms. Sakshi Kumar,  
Deputy Director (FRBM)  
Ministry of Finance, Department of Economic Affairs,  
Room No. 241-E, North Block, New Delhi.

Ministry/Department of  
For Financial Adviser  
Date  
Telephone No.

**APPENDIX XXVIII-C**  
**Form D-2**  
**(See paragraph 14.3 & 14.5 (iii))**

**ARREARS OF NON-TAX REVENUE**  
**(Under Rule 6 of the FRBM Rules, 2004)**

**Demand No.....**

(As at the end of reporting year 2018-19)

( ' Crore)

Description		Amounts Pending					Total
		0-1 year	1-2 years	2-3 years	3-5 years	Above 5 years	
1	<b>Fiscal Services [(i)+(ii)]</b>						
(i)	<b>Interest receipts [a+b+c+d]</b>						
(a)	<i>of which</i> From State Government and Union Territory Governments						
(b)	From Railways						
(c)	From Departmental Commercial Undertakings						
(d)	From Public Sector & other Undertakings						
(ii)	<b>Dividend and Profits</b>						
2	<b>General Services</b>						
	Police receipts						
3	<b>Economic Services[(i)+(ii)]</b>						
(i)	Petroleum Cess/Royalty						
(ii)	Communications (Licence Fee) Receipts						
4	<b>Other Receipts</b>						
	<b>Total [1+2+3+4]</b>						

To  
 Ms. Sakshi Kumar,  
 Deputy Director (FRBM)  
 Ministry of Finance, Department of Economic Affairs,  
 Room No. 241-E, North Block, New Delhi.

Ministry/Department of  
 For Financial Adviser  
 Date  
 Telephone No.

**APPENDIX XXVIII-D Form D-4**  
**[See paragraph 14.5(iv) & 14.1]**

**ASSET REGISTER**

Demand Name

Demand No. ....

(As at the end of Reporting Year 2018-2019)

Cost ( ` in crore)

		Assets at the beginning of the year 2018-2019	Assets acquired during the year 2018-2019	Cumulative total of assets at the end of the year 2018-2019
<b>Physical assets :</b>				
Land				
Building				
	Office			
	Residential			
Roads				
Bridges				
Irrigation Projects				
Power Projects				
Other Capital Projects				
Machinery & Equipment				
Office Equipment				
Vehicles				
<b>Total : Financial assets</b>				
Equity Investment				
	Shares			
	Bonus Shares			
Loans and advances				
	Loans to State & UT Govts.			
	Loans to Foreign Govts.			
	Loans to companies			
	Loans to others			
Other Financial Investments				

**Notes:**

1. Assets above the threshold value of Rupees two lakh only to be recorded.
2. This disclosure statement does not include assets of Cabinet Secretariat, Central Police Organizations, Ministry of Defence, Departments of Space and Atomic Energy.
3. Figures in the column "Assets acquired during the year 2018-2019 (Reporting year) are equal to net assets after addition of assets acquired and deduction of assets disposed-off against each item during the reporting year. In the case of only disposal of assets against any/all items during the year, minus (-) figure(s) may be given in the said column.

To  
 Ms. Sakshi Kumar,  
 Deputy Director (FRBM)  
 Ministry of Finance, Department of Economic Affairs,  
 Room No. 241-E, North Block, New Delhi.

Ministry/Department of  
 For Financial Adviser  
 Date  
 Telephone No.

## APPENDIX-X

Expenditure

**[See paragraph 5.7(iii)]**  
**Statement showing equity and loan component of investments**  
**in Public Sector Enterprises**  
**[Included in Section B of the SBE]**

(' in crore)

	Name of the P.S.E., etc.	Major Head	Actual 2018-2019	B.E. 2019-20	R.E. 2019-2020	B.E. 2020-2021
Examples						
1.	Cement Corporation of India	4854				
		6854				
		Total				
2.	Oil India Ltd.	4802				
		6802				
		Total				

## APPENDIX-XI

Expenditure

**(See paragraph 5.8)**  
**Modifications to Statement of Budget Estimates (Final)**

Ministry/Department

Name and title of the Demand

Demand No.

(' in crore)

Serial Number	Name of Scheme	Major Head	Actual 2018-2019	Revised Estimates 2019-2020	Budget Estimates 2020-2021

1. Indicate the effect of change as (+).....or (-).....in crores of rupees, immediately after this indicate in the next line the Major Head total in the individual column after effecting this change.
2. After all these changes give the summary of the final total as below:

(' in crore)

	Revised Estimates 2018-2019	Budget Estimates 2019-2020
Revenue		
Capital		
Total		

## APPENDIX-XII

Expenditure

**(See paragraph 9.3)**  
**Loans to Government Servants, etc.**  
**Disbursements**

(' in crore)

Actuals 2016-2017	Actuals 2017-2018	Actuals 2018-2019	2019-2020 (up to Sept. 2019)	Major Heads, sub-heads etc.	2019-2020		2020-2021
					BE	RE	BE
				(i) House building advances			
				(ii) Advances for purchase of motor cars			
				(iii) Advances for purchase of other motor conveyances			
				(iv) Advances for purchase of other conveyances			
				(v) Advances for purchase of computers			
				(vi) Other Advances			
				Total			

Shri Gautam Palit, US (P&A),  
 Ministry of Finance,  
 Department of Economic Affairs,  
 Room No. 237,  
 North Block, New Delhi

## DETAILED DEMANDS FOR GRANTS

APPENDIX-XXIX  
[See paragraph 15.5(i)]

DEMAND NO.

*Estimated strength of Establishment and provisions therefor.*Strength as on 1<sup>st</sup> March

(` in crore)

2019					2020 estimates sanctioned strength	2021 estimates sanctioned strength	Actuals 2018- 2019	Budget 2019- 2020	Revised 2019- 2020	Budget 2020- 2021
Pay Band/ Grade Pay	Status of Posts	Group of Posts	Total No. of Posts	No. of Emp. in Positions						
	Gaz./Non Gaz.	Regular/ Temp./ Adhoc	Gp. A. Gp. B. Gp. C Gp. D							
			Unclassified							
(a)	(b)	(c)	(d)	(e)	(f)					
			1. Salary (a) Officers Indicate in respect of each Pay Band/Grade Pay							
			(b) Staff Indicate in respect of each Pay Band/Grade Pay							
			<b>Total Salary</b>							
			2. Allowances (other than OTA and travel expenses)							
			3. Wages							
			4. Overtime allowance							
			5. Domestic travel expenses							
			6. Foreign travel expenses *							
			<b>Total</b>							

\*will include travel expenses abroad of scientists (on deputation)

## DETAILED DEMANDS FOR GRANTS

## APPENDIX – XXX

[See paragraph 4.2 &amp; 15.5(ii)]

*Project-wise provision for expenditure on externally aided projects*

(` in thousand)

Major Head etc.	Name of the Project	Actuals 2018-2019		Revised Estimates 2019-2020		Budget Estimates 2020-2021	
		Budget Support	Of which external aid through Budget	Budget Support	Of which external aid through Budget	Budget Support	Of which external aid through Budget
1	2	3	4	5	6	7	8

## DETAILED DEMANDS FOR GRANTS

## APPENDIX-XXXI

[See paragraph 15.5(iii)]

*Statement showing broad details of expenditure (other than Centrally Sponsored and Central Sector Schemes) provisions costing ` 25 lakh and above in BE 2020-21*

(` in thousand)

Sl. No.	Demand No. and sub-head	Brief particulars of the scheme	Provision in BE 2020-2021