Government of India
Ministry of Finance, Department of Revenue
Directorate General of Human Resources Development
Indirect Taxes & Customs
IRCON Building, West Wing,
Ground Floor, Plot No. C-4,
District Centre, Saket,
New Delhi-110017

F. No. 8/B/10(129)/HRD/EMC/2020 / 656 Dated 21st August, 2020

To

All Budgetary Authorities under Central Board of Indirect Taxes & Customs (CBIC).

Subject: Budget - Revised Budget Estimates 2020-21 and Budget Estimates 2021-22– Submission thereof by 21st September, 2020-reg.

Sir/Madam,

As you are aware, exercise for seeking Revised Estimates for current financial year and Budget Estimates for ensuing year is to be initiated by the month of September every year, leaving adequate time for scrutiny and finalization of the estimates by the Budget Division of Department of Expenditure. I am, accordingly, directed to request you to submit your proposal for Revised Estimates 2020-21 and Budget Estimates 2021-22 as per enclosed format (Statement No.1).

The points mentioned in succeeding paras may be kept in view while framing Revised Estimates/Budget Estimates.

2.1 Strength of Establishment: The information regarding strength of Establishment showing Sanctioned Strength as on 1st March, 2020, Actual strength as on 1st March, 2020, Estimated sanctioned strength as on 1st March, 2021 & Estimated sanctioned strength as on 1st March, 2022 in respect of officers and staff separately for each Pay Band with Grade Pay may be furnished in the prescribed statement (Statement No. II). Budget provisions for each post may also be mentioned in the statement.

The post lying vacant for more than one year may be treated as abolished and no budgetary provision may be made for such posts. Even otherwise, provisioning for vacant posts should be made with circumspection so as to avoid chance of eventual savings due to these not being filled up.

2.2 Provision of Wages: While projecting the requirements under the head 'Wages', adequate justification may be furnished. In case, casual labourers have been engaged, it may be indicated as to whose approval has been obtained for such engagement along with the period of engagement.

2.3 Payment of Arrears:

In cases where additional provision is required for clearing any arrear liabilities, the nature of such arrear liabilities, the year/years and the additional final amount required for clearing such liabilities may be stated in detail in the Budget Note under the relevant object head.

2.4 Preparation of Budget Note:

In order to facilitate speedy examination of all budget proposals, a Budget Note may be prepared giving adequate detailed reasons for all variations in Revised Estimates 2020-21 and also in Budget Estimates 2021-22 under relevant heads shown in Statement No. 1. Without adequate justification for any proposed enhancement supported by trends and projection of expenditure, no enhancement shall be considered. The additional authorization of funds, if any, that may have been made on your request over and above the Budget Estimates should also be incorporated in your Revised Estimates proposed under appropriate object head.

2.5 Need for accuracy in framing Estimates:

There have been instances where either substantial amount had to be surrendered on account of excessive provision or excess expenditure was incurred due to inadequate provision of fund under various heads. This reflects failure on the part of the budget framing authorities to draw up realistic budget estimates and attracts adverse comments from the Audit/Public Accounts Committee and Parliamentary Standing Committee on Finance. It is, therefore, impressed upon every budget framing authority that the Revised Estimates 2020-21 and Budget Estimates 2021-22 should be framed in the most realistic manner, on the basis of actual expenditure incurred during first 5 months (i.e. up to 31.08.2020) of current financial year 2020-21. The expenditure incurred up to 31.08.2020 under the head 'Salaries' should be treated for 6 months (March to August, 2020).

2.6 Economy in Expenditure:

A careful watch may be kept on the trend of expenditure from month to month basis with a view to regulate the total expenditure within the sanctioned grant and unavoidable excess, if any, under a head may be brought to the notice of the Expenditure Management Cell. In the cases of those object heads, where actual expenditure of first five months is less than 25% of the sanctioned grant, specific reasons may be furnished in the Budget Note as to why the same should not be reduced proportionately. It may also be ensured that the expenditure is incurred only on items for which provision already exists in the Sanctioned Budget Grant 2020-21. No new commitment for expenditure, which cannot be met from the sanctioned budget grant, should be entered into without the prior approval of competent authority.

2.7 Provision for maintenance/minor works in Buildings:

It is mentioned that provision for maintenance/repair in office building is required to be made under the object head 'Minor Works' below MH 2037-Customs or MH 2042-Central Goods & Services Tax (CGST), as the case may be. Similarly for maintenance/repair of departmental residential quarters, provision is required to be made under the object head 'Minor Works' below MH-2216-Housing. Projection for maintenance of office buildings and departmental residential quarters may accordingly be made under the appropriate head, along with justification for the projected requirement. ***Instructions issued vide letter F.No.919/04/R&M/Funds (M.W.)HRD/2013 dated 21.05.2013 may also be kept in mind and figure regarding authorizations so issued may be shown separately.***

2.8 Utilization Certificate for Secret Service Expenditure:

The Budgetary Authorities who are allocated budget under the head 'Secret Service Expenditure' are required to ensure that utilization certificate in respect of fund under this head is furnished to the concerned PAOs by the 31st August of the following year. In the Budget Note, it may, therefore, be indicated whether the utilization certificate for the fund allocated during 2019-20 has been submitted to the concerned PAO. In the absence of such indication in the Budget Note, discontinuance of allocation of fund under 'Secret Service Expenditure' may be resorted to.

2.9 Provision for Charged Expenditure:

The requirements, if any, for charged expenditure may be projected under proper object head 'Other Charges (Charged)' which is distinct from 'Other Charges (Voted)'.

2.10 Re-appropriation of Funds:

No fund should be diverted/re-appropriated by a field unit from one head to another, without prior and specific approval of the Expenditure Management Cell. This may be noted for strict compliance.

2.11 Compliance of provisions of Fiscal Responsibility and Budget Management Rules - Preparation of Asset Register and Statement of Arrears of Non-Tax Revenue:

As required under Fiscal Responsibility and Budget Management Rules, 2004, following statements may be furnished along with the Budget proposal of your budgetary charge:-

(i) Information in the prescribed format of Asset Register (Statement No.III) as on 31.03.2020 [A copy of the same may separately be sent to Addl. DG (Infrastructure) in Directorate General of Human Resource Development].

(ii) Statement of Arrears of Non-Tax Revenue (Statement No.IV) as at the end of the year 2019-20.

3. THE ABOVE STATEMENTS MAY KINDLY BE SENT IN THE PRESCRIBED FORMAT TO ENABLE CORRECT PROJECTION OF OBJECT HEADWISE REQUIREMENTS, AS FOLLOWS:-

Statements:

Following statements may be appended to the Budget Note:-

i) Statement of area wise and object head wise actual, proposed Revised Estimates and Budget Estimates (Statement No. I).
ii) Strength of establishment and provisions therefore (Statement No. II).
iii) Asset Register as on 31.03.2020 (Statement No.III) [A copy of the same may also be separately sent to Addl. DG (Infrastructure) in Directorate General of Human Resource Development].
iv) Arrears of Non-Tax Revenue as at the end of the year 2019-20 (Statement No. IV).

4. Submission of Budget Proposals:

4.1 The Revised Estimates 2020-21 and Budget Estimates 2021-22 may be sent to the following:-

(i)	Ms. Deepa Srivastava, Joint Director (EMC), Department of Revenue, Directorate General of Human Resource Development (Expenditure Management Cell), Indirect Taxes & Customs, IRCON, Plot No. C-4, District Centre, Saket, New Delhi – 110017, Tel. No. (Office) – 011-29563972 FAX. No. – 011-29563965.	(ii)	Shri Amit Samdariya Assistant Director (EMC), Department of Revenue Directorate General of Human Resource Development (Expenditure Management Cell), Indirect Taxes & Customs, IRCON, Plot No. C-4, District Centre, Saket, New Delhi – 110017, Tel. No. (Office) -011-29561879 , FAX. No. – 011-29563965

4.2 The official address and telephone number of the officers who may be contacted in case of any discrepancy in the budget proposals may also be furnished.

5. Last Date for Submission of Budget Proposals:

5.1 The Revised Estimates 2020-21 and Budget Estimates 2021-22 framed in the light of the foregoing paras may be furnished by **21st September, 2020** positively.

IN CASE THE REVISED ESTIMATES/BUDGET ESTIMATES ARE DELAYED, THE SANCTIONED GRANT 2020-21 SHALL HAVE TO BE ADOPTED AS REVISED ESTIMATES FOR 2020-21 AND THE BUDGET ESTIMATES FOR (2021-22) WILL BE FINALISED ON THE BASIS OF ADOPTED REVISED ESTIMATES 2020-21.

Yours faithfully,

Renu 21/8/20

(Renu K. Jagdev)

Pr. Additional Director General (EMC)
Ph. 011-29563971/Fax 011-29563963
E-mail:emc-dghrd@gov.in
emcdghrd@gmail.com

Copy forwarded for information and necessary action to:
1) **The Pr. Addl. Director General (Infrastructure),** Directorate General of Human Resource Development), New Delhi. It is requested that-

i) Provisions to be made in RE 2020-21 and BE 2021-22 under the Major Heads 4059 and 4216 for acquisition of ready-built office accommodation and acquisition of ready built residential accommodation respectively in respect of Customs and Central Excise Department in the Demand of Indirect Taxes may be intimated. The committed liability carried forward from the previous year, details of proposals already sanctioned during the current year, the proposals in the pipe-line, which are likely to be sanctioned/executed by 31.03.2022 may be specified. For the proposals in the pipe-line, the present stage of consideration may also be indicated.

ii) Works Annexure in the prescribed format for schemes costing Rs. 5.00 crores and above may be furnished.

iii) Asset Register (Form D-4) as on 31.03.2020 for CBEC field formations on the whole may be arranged to be sent separately.

2) **The Director General (Revenue Intelligence), New Delhi**. It is requested that provisions proposed for reimbursement of Discretionary Grant (Missions Abroad) to be included in RE 2020-21 and BE 2021-22 may be intimated along with the budget proposal.

3) **The Commissioner (Logistics), New Delhi.** It is requested that provisions to be made in the RE 2020-21 and BE 2021-22 under the Major Head 4047 for procurement of Marine Vessels, Anti-Smuggling Equipments (Container Scanners) and for construction of pre-fabricated premises at border check posts of Customs may be furnished with detailed justification.
4) **The Principal Chief Controller of Accounts, Central Board of Indirect Taxes & Customs, AGCR Building, New Delhi.** It is requested that-

i) Proposals for Revised Estimates 2020-21 and Budget Estimates 2021-22 in respect of all Pay and Accounts Offices separately for Customs, Central Excise and Directorates may be sent, keeping in view the guidelines contained in this letter.

ii) Information regarding actual sale proceeds from confiscated goods during the previous financial year 2019-20 and up to 31st August, 2020 during the current financial year may be furnished as provisions in RE 2020-21 and BE 2021-22 for transfer to 'Customs Welfare Fund' are determined on the basis of the figures of sale proceeds of confiscated goods also.

5) **The Addl. Director General (HRM), Directorate General of Human Resource Development, New Delhi.** It is requested that consolidated information of strength of establishment in respect of offices under CBEC (excluding Central Bureau of Narcotics and Opium & Alkaloid Factories) may be furnished in the enclosed format (Statement No.II).

21/8/20

(Renu K. Jagdev)
Pr. **Additional Director General (EMC)**
Ph. 011-29563971/Fax 011-29563963
E-mail: emcdghrd@gmail.com

CGST

Rs in thousands

Object Head	Revenue							
MH-2042- CGST	Actual Exp. FY 2019-20	Actual Exp. Upto Aug.,2020	BE 2020-21	Addl. Fund allocated over BE	RBE 2020-21 proposed	RBE 2020-21 recommended	BE 2021-22 proposed	BE 2021-22 recommended
Salaries								
Wages								
Overtime Allowance								
Reward:-								
Reward to Officer								
Reward to Informer								
Total- Rewards	0	0	0	0	0	0	0	0
Medical Treatment								
DomesticTravel Expenses								
Foreign Travel Expenses								
Office Expenses:-								
O.E (General)								
O.E. (M. Vehicles)								
O.E. (Laboratories)								
O.E. (1% Scheme)								
Total- Office Expenses	0	0	0	0	0	0	0	0
Rent, Rates and Taxes								
Publications								
Other Administrative Expenses								
Advertising & Publicity								
Professional Services:-								
Law Charges								
Cost of Police								
Other Services								
Total- Professional Services	0	0	0	0	0	0	0	0
Secret Service Expenditure								
Other Charges:-								
Charged								
Voted								
Total- Other Charges	0	0	0	0	0	0	0	0
Machinery & Equipment								
M&E(General)								
M&E(Laboratories)								
Total-M&E								
Swacchta (O.E.)								
Information Technology (O.E.)								
Departmental Canteen Salaries								
Total	0	0	0	0	0	0	0	0
Other Items								
Minor Works (Office)								
Grants-in-aid- General								
Total:- Other Items	0	0	0	0	0	0	0	0
Total Major Head 2042	0	0	0	0	0	0	0	0
Minor Works (Residential)2216								
Grant Total -MH 2042 and MH 2216	0	0	0	0	0	0	0	0

STATEMENT NO.II

STRENGTH OF ESTABLISHMENT AND PROVISIONS THEREFOR

Strength as on 1st March									(in thousands of Rupees)			
2020						2021 estimated sanctioned strength	2022 estimated sanctioned strength	Name of Post	Actual 2019-20	Budget 2020-21	Revised 2020-21	Budget 2021-22
Pay Band/ Grade Pay	Status of post: Gaz./Non-Gaz.	Status of post: Regular/ Temp./ Adhoc	Group of Posts: Gr.-A Gr.-B Gr.-C Unclassified	Total No. of Posts	No. of Emp. in Position							
1	2	3	4	5	6	7	8	9	10	11	12	13
								1. Pay				
								(a) Officers				
								(Indicate in respect of each Pay Band/Grade Pay)				
								(b) Staff				
								(Indicate in respect of each Pay Band/Grade Pay)				
								Total Pay				
								2. Allowances				
								Total				

STATEMENT NO.III

	Form D-4		
	ASSET REGISTER		
Demand No.33-Indirect Taxes			
			(As on 31.3.2020)
	Assets at the beginning of the year 2019-20	**Assets acquired during the year 2019-20**	**Cumulative total of assets at the end of the year 2019-20**
	Cost (Rs. cr)	**Cost (Rs. cr)**	**Cost (Rs. cr)**
Physical assets:			
Land			
Building			
Office			
Residential			
Roads			
Bridges			
Irrigation projects			
Power projects			
Other capital projects			
Machinery & Equipment			
Office Equipment			
Vehicles			
Total			
Financial assets:			
Equity investment			
Shares			
Bonus Shares			
Loan and Advances			
Loan to State & UT Govt.			
Loan to Foreign Govts.			
Loan to Companies			
Loan to others			
Other financial investments			
Total			

STATEMENT NO.IV

Form D-2

ARREARS OF NON-TAX REVENUE
(As at the end of the year 2019-20)

Demand No.35-Indirect Taxes

(Rupees in crores)

Description	Amounts pending					Total
	0-1 year	1-2 years	2-3 years	3-5 years	above 5 years	
Fiscal Services						
Interest receipts						
Of Which						
From State Governments and UnionTerriotory Governments						
From Railways						
From Departmental Commercial Undertakings						
From Public Sector & Other Undertakings						
Dividends and Profits						
General Services						
Police receipts						
Economic Services						
Petroleum Cess/Royalty						
Communications (License Fee) Receipts						
Guarantee fee						
Other Receipts						
Total						