



BUDGET URGENT

GOVERNMENT OF WEST BENGAL
FINANCE DEPARTMENT
BUDGET BRANCH
NABANNA, HOWRAH

No. 505-FB

Dated, Howrah, the 13th September, 2022

From : Shri Manoj Pant, Additional Chief Secretary, Finance Department

To : The Additional Chief Secretary / Principal Secretary / Secretary

ALL Department

Sir / Madam,

The Annual Budget for the Financial Year, 2023-24 will be presented to the Legislative Assembly during the last quarter of the current financial year. The Finance Department has taken up the work for preparation of Revised Estimates, 2022-23 and Budget Estimates, 2023-24. The process of formulation of Budget has to be completed sufficiently early. It is, therefore, requested to take immediate steps for **formulation of Revised Estimates (RE), 2022-23 and Budget Estimates (BE), 2023-24 under the Heads of Account pertaining to "Administrative Expenditure"**.

While framing the "Revised Estimates" for expenditure, following factors should be considered and RE should include:

1. All actual expenditure incurred till date during the current financial year;
2. All requirements / anticipated expenditure, based on appropriate calculation, for upcoming months of the current financial year;
3. Re-appropriation of funds already made or supposed to be made;
4. New Sub Heads opened during the current financial year;
5. Additional funds released till date during the current financial year;
6. Additional fund requirement over BE, 2022-23 for upcoming months of current financial year with appropriate remarks to substantiate the additional estimate;
7. Any other relevant factors that have a bearing on the expenditure during the current financial year.

While framing the "Budget Estimates" for expenditure for 2023-24, following factors should be considered:

1. Budget Estimates should be prepared assessing the requirement with reference to all available data;

2. Actuals of previous year and Revised Estimates of current financial year should form the basis for preparing Budget Estimates for coming financial year;
3. Reports of IFMS on actual expenditure during previous year and current financial year may be consulted for preparation of estimates;
4. Due consideration should be given for any special features that may have bearing on the expenditure during next financial year;

While preparing both Revised & Budget Estimates, any substantial deviation from previous years actual should be corroborated with appropriate remarks. Financial Advisors should be consulted in the process of framing of Revised & Budget Estimates.

In case of opening of new Heads of Account during last quarter of the current financial year; separate proposals should be sent to the Finance Department immediately to incorporate such probable expenditure / receipt within RE, 2022-23 and / or BE, 2023-24.

The economy instructions already in force should be kept in view while framing the budget proposals for Revised Estimates, 2022-23 and Budget Estimates, 2023-24.

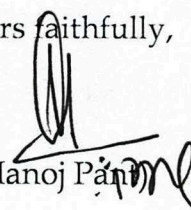
The budget proposals for "Administrative Expenditure" should be submitted online through CBMS module of IFMS portal of Finance Department within the period from 15th September, 2022 to 26th September, 2022. Detailed procedure for online submission of Revised Estimates, 2022-23 and Budget Estimates, 2023-24 is enclosed. The online submission of Revised Estimates, 2022-23 and Budget Estimates, 2023-24 by Administrative Departments through CBMS module of IFMS portal of Finance Department shall be considered as the final submission.

No separate paper submission is required from Administrative Departments/ Local Offices.

If any difficulties arise in connection with online entry of Revised Estimates, 2022-23 and Budget Estimates, 2023-24, necessary assistance may be obtained from the Budget and e-Governance Group of the Finance Department. [Telephone Nos. 2253-5567, 2253-5458, 2253-5512, e-mail: cbms.be@gmail.com / financebudgetwb@gmail.com]. For any technical issues, incidents may be logged in IFMS Help Desk.

This may be treated as **URGENT**.

Yours faithfully,


(Manoj Pant)

Detailed procedure for online submission of Revised Estimates, 2022-23 and Budget Estimates, 2023-24 through CBMS module of IFMS

A module namely 'Centralized Budget Monitoring System(CBMS)' has been introduced in IFMS for online submission of Revised Estimates, 2022-23 and Budget estimates, 2023-24 by the Administrative Departments to the Finance Budget Department.

The modalities of the newly launched facility are being detailed below:

"User Manual" for "Budget Estimation" is available under "Guideline" Link of IFMS portal as a ready reference.

• Brief Guidelines: -

User Role creation, if not already existing:

- A new role 'CBMS-Approver' has been added to the existing Super User of the Administrative Departments.
- The concerned Super User of the Administrative Department shall further add the 'CBMS- Operator' role to the eBantan operators or create new users with CBMS-Operator role under his/her own Department.
- If, a separate 'Approver' Login is used for eBantan, then 'CBMS-Approver' role shall be added in the User's existing eBantan Login.
- Finance Budget Department shall open the period of entry for Budget Estimates and Revised Estimates centrally for all Departments.
- Once the period is opened, CBMS users of Administrative Department shall get notification in their Login and intimation shall also be sent through messages in the mobile no. of all CBMS Approvers and Operators. Administrative Department accordingly start the 'entry' of BE and RE in IFMS.
- The 'Entry' facility shall be active for the period opened for the same purpose only. However, Departments may send online request to the Finance Department for date extension.

Functional Process:

Entry:

- CBMS-Approver/Operator shall log into IFMS with their User Id & Password of IFMS and click on the following link to enter the Revised Estimates, 2022-23 and Budget Estimates, 2023-24
 - CBMS>Budget Estimation> Entry

- User shall enter the RE and BE data based on the available Scheme Type in IFMS i.e. Administrative Expenditure, or State Development Schemes, or State Development Schemes (Central Assistance), or Central Sector Scheme.
- User shall select the Scheme Type and Head of Account from the LOV, and shall enter RE and BE details following the instruction as guided in this order.

Modify:

- If any modification is required, User -CBMS-Approver/ Operator may click on the 'Modification' link to modify and RE or BE data.

Approve:

- User (CBMS- Operator) after entering, saving and modifying (wherever required) the RE and BE details shall click on 'Approve' link to approve the data.
- Once approved by CBMS Operator, such RE and BE details shall be available in the login of CBMS- Approver for his/her approval.
- CBMS- Approver shall further review the details entered by the CBMS-Operator and finally give approval in the system. If required, CBMS-Approver may modify the information before forwarding the same to the Finance Department.

Forward to FD:

- CBMS- Approver shall verify that Scheme wise RE and BE entry for all Heads of Account has been successfully completed and approved.
- On completion, CBMS- Approver shall click on 'Forward to FD' link and send the information online to the Finance Department under the Department's Memo No. and Date.

Note: The online submission of Revised Estimates, 2022-23 and Budget estimates, 2023-24 through CBMS module of IFMS to the Finance Department shall be considered as the Final submission. No separate paper submission is required.