



GOVERNMENT OF WEST BENGAL
FINANCE DEPARTMENT
BUDGET BRANCH
NABANNA, HOWRAH

BUDGET URGENT

Memo No. 506 – FB

Howrah, the 13th September, 2022

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

To: All Directorates under Finance 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" and "Receipts"**.

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 for expenditure & receipts, any substantial deviation from previous year's actual should be corroborated with appropriate remarks. 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 should be furnished within 26th September, 2022 in the format enclosed herewith at Annexure-I & II. A soft copy of same in MS Excel format should be send through email to dpd7101@gmail.com.

This may be treated as **URGENT**.

Yours faithfully,



(Manoj Prasad)

Additional Chief Secretary

Annexure – I:

▪ **Expenditure Budget:**

<i>(Figures in Rupees)</i>				
A. Administrative Expenditure				
Head of Account	Revised Estimates, 2022-23	Budget Estimates, 2023-24	Remarks, if any	
B. State Development Expenditure				
Head of Account	Revised Estimates, 2022-23	Budget Estimates, 2023-24	Remarks, if any	
C. State Development Expenditure (Central Assistance)				
Head of Account	Revised Estimates, 2022-23	Budget Estimates, 2023-24	Remarks, if any	
D. Central Sector Schemes				
Head of Account	Revised Estimates, 2022-23	Budget Estimates, 2023-24	Remarks, if any	

Annexure – II:

▪ **Receipt Budget:**

<i>(Figures in Rupees)</i>				
Head of Account	Revised Estimates, 2022-23	Budget Estimates, 2023-24	Remarks, if any	

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