



GOVERNMENT OF WEST BENGAL  
FINANCE DEPARTMENT  
BUDGET BRANCH  
NABANNA, HOWRAH

BUDGET URGENT

Memo No.780-FB

Howrah, the 3<sup>rd</sup> October, 2024

From: Shri Prabhat Kumar Mishra, Additional Chief Secretary, Finance Department

To: All Directorates under Finance Department

Sir / Madam,

The Annual Budget for the Financial Year, 2025-26 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, 2024-25 and Budget Estimates, 2025-26. 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) 2024-25 and Budget Estimates (BE) 2025-26 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 2024-25 for upcoming months of current financial year with appropriate remarks to substantiate the additional estimate;
7. Any other relevant factors that have an effect on the expenditure during the current financial year.

While framing the "Budget Estimates" for expenditure for 2025-26, 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 considered 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, 2024-25 and / or BE, 2025-26.

The economy instructions already in force should be kept in view while framing the budget proposals for Revised Estimates, 2024-25 and Budget Estimates, 2025-26.

**The budget proposals should be furnished within 11<sup>th</sup> November, 2024 in the format enclosed herewith at Annexure-I & II. A soft copy of same in MS Excel format should be send through email to [financebudgetwb@gmail.com](mailto:financebudgetwb@gmail.com) and [ssbudget1@gmail.com](mailto:ssbudget1@gmail.com).**

Any assistance & clarification, if needed, may be obtained from Budget Branch, Finance (Budget) Department at 2253-5458.

This may be treated as **URGENT**.

Yours faithfully,



(P.K. Mishra)

**Annexure-I:**

• **Expenditure Budget:**

(Figures in Rupees)			
<b>A. Administrative Expenditure</b>			
Head of Account	Revised Estimates, 2024-25	Budget Estimates, 2025-26	Remarks, if any
<b>B. State Development Expenditure</b>			
Head of Account	Revised Estimates, 2024-25	Budget Estimates, 2025-26	Remarks, if any
<b>C. State Development Expenditure (Central Assistance)</b>			
Head of Account	Revised Estimates, 2024-25	Budget Estimates, 2025-26	Remarks, if any
<b>D. Central Sector Schemes</b>			
Head of Account	Revised Estimates, 2024-25	Budget Estimates, 2025-26	Remarks, if any

**Annexure-II:**

• **Receipt Budget:**

(Figures in Rupees)			
Head of Account	Revised Estimates, 2024-25	Budget Estimates, 2025-26	Remarks, if any