



GOVERNMENT OF WEST BENGAL  
FINANCE DEPARTMENT  
BUDGET BRANCH  
NABANNA, HOWRAH

BUDGET URGENT

Memo No.970 – FB

Howrah, the 23<sup>rd</sup> October, 2019

From: Shri P. A. Siddiqui, Secretary, Finance Department

To: All Directorates under Finance Department

Sir/ Madam,

The Annual Budget for Financial Year, 2020-21 will be presented to the Legislative Assembly during the last quarter of the current financial year. Finance Department has taken up the work for preparation of Revised Estimates, 2019 – 20 and Budget Estimates, 2020 – 21. The process of formulation of Budget will require to be completed sufficiently early. You are, therefore, requested to take immediate steps for formulation of **Revised Estimates (RE), 2019 – 20** and **Budget Estimates (BE), 2020 – 21** for Expenditure and Receipt. **While formulating Revised Estimates, 2019 – 20 and Budget Estimates, 2020 – 21 for Administrative Expenditure, the Directorates may send proposal for expenditure other than “01-Salaries”. The RE and BE of “01-salaries” pertaining to “Administrative Expenditure” shall be formulated from the end of the Group-N, Finance Department.**

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

1. All anticipated expenditure of the current financial year;
2. Re-appropriation of funds already made or proposed to be made;
3. New Sub Heads that have been opened or supposed to be opened during the current financial year;
4. Additional funds released during the current financial year;
5. Any other relevant factors that have a bearing on the expenditure during the current financial year.

**“Budget Estimates”** of expenditure should be prepared on assessing the requirements with reference to all available data. Actuals for the previous year and Revised Estimates for the current financial year should form the basis for preparing Budget Estimates for coming financial year, making due allowance for any special factors. It should be ensured that all inescapable and foreseeable expenditure is incorporated in Budget Estimates for next financial year.

Any substantial deviation in estimates from the previous year’s actuals should be corroborated with appropriate reasons. In case of any new Head of Account are supposed to be opened during the last quarter of this financial year; separate

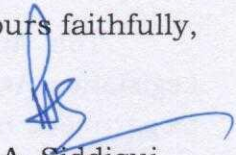
proposals should be sent to Finance Department to incorporate such probable expenditure / receipts within RE, 2019 – 20 and/or BE, 2020 – 21.

The economy instructions already in force should be kept in view while framing the budget proposals for Revised Estimates, 2019 – 20 and Budget Estimates, 2020 – 21.

The budget proposals should be furnished within 15<sup>th</sup> November, 2019 in the format enclosed herewith. A soft copy of same in MS Excel format should be sent through email to [dbhattacharyya5@gmail.com](mailto:dbhattacharyya5@gmail.com).

This may be treated as urgent.

Yours faithfully,


  
P. A. Siddiqui  
(Secretary)

Memo No. 970/1(8) – FB

Howrah, the 23<sup>rd</sup> October, 2019

Copy forwarded for information and necessary action to:

1. The Director, Directorate of Treasuries & Accounts, West Bengal, 3<sup>rd</sup> Floor, Mitra Building, 8, Lyons Range, Kolkata – 700 001.
2. The Director, Directorate of Pension, Provident Fund & group Insurance, West Bengal, Purta Bhavan, Salt Lake, Kolkata – 700 091.
3. The Commissioner, Directorate of Commercial Taxes, West Bengal, 14, Beliaghata Road, Kolkata – 700 015.
4. The Inspector General of Registration & Commissioner of Stamp Revenue, West Bengal, Fortuna Tower, 9<sup>th</sup> Floor, 23A, Netaji Subhash Road, Kolkata – 700 001.
5. The Commissioner, Directorate of Excise, West Bengal, 32, B.B. Ganguly Street, Bowbazar, Kolkata – 700 012.
6. The Commissioner, Directorate of Agricultural Income Tax, West Bengal, 14, Beliaghata Road, 4<sup>th</sup> Building, 6<sup>th</sup> Floor, Kolkata – 700 015.
7. The Director, Directorate of Electricity Duty, West Bengal, 4<sup>th</sup> Annex Building (6<sup>th</sup> & 7<sup>th</sup> Floor), Commercial Tax Building Complex, 14, Beliaghata Road, Kolkata – 700 015.
8. The Director, Directorate of State Lotteries, West Bengal, 69, Ganesh Chandra Avenue, Kolkata – 700 013.

  
D. Bhattacharyya  
(Special Secretary)

**Annexure - I:**

▪ **Expenditure Budget:**

<i>(Figures in Rupees)</i>					
A. Administrative Expenditure (Except Detailed Head "01-Salaries")					
Head of Account	Revised	Estimates,	Budget	Estimates,	Remarks, if any
	2019-20		2020-21		
B. State Development Expenditure					
Head of Account	Revised	Estimates,	Budget	Estimates,	Remarks, if any
	2019-20		2020-21		
C. State Development Expenditure (Central Assistance)					
Head of Account	Revised	Estimates,	Budget	Estimates,	Remarks, if any
	2019-20		2020-21		
D. Central Sector Schemes					
Head of Account	Revised	Estimates,	Budget	Estimates,	Remarks, if any
	2019-20		2020-21		

**Annexure - II:**

▪ **Receipt Budget:**

<i>(Figures in Rupees)</i>					
Head of Account	Revised	Estimates,	Budget	Estimates,	Remarks, if any
	2019-20		2020-21		