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No. 777-FB

The Additional Chief Secretary/Principal Secretary/Secretary,

Department,

Government of West Bengal.

Sir/Madam,

The Annual Budget for the financial year 2015-16 will be presented to the Legislative Assembly during the last quarter of the current financial year. The process of formulation of Budget Estimates, 2015-16 will be required to be completed sufficiently early. It is therefore requested to take immediate steps for the formulation of the Budget Estimates for 2015-2016 and Revised Estimate 2014-15.

2. The Revised Estimates should reflect the anticipated expenditure of the year and should closely conform to the actual expenditure. While formulating the Revised Estimate, the following factors should be taken into account:

- (i) The re-appropriation of funds already made or proposed to be made;
- (ii) The new schemes that have been sanctioned during the course of the year;
- (iii) The new heads of account opened during the year
- (iv) Additional funds sanctioned during the year
- (v) Any other relevant factors that have a bearing on the expenditure during the year

3. The Budget Estimates of expenditure should be prepared on assessing the requirements with reference to all available data. The Actual for the previous year and the Revised Estimates of the current year should form the basis for preparing Budget Estimates for the coming year, making due allowance for any special factors.

4. The Revised Estimate, 2014-15 and the Budget Estimate, 2015-16 for **Non-Plan expenditure** and also for **Receipts Heads** should be submitted to the Finance (Budget) Department **by 31.10.14** for each scheme under the Demand in the form in which budget is presented to the Assembly.

5. A copy of the estimate may also be sent to the A.G, West Bengal.

6. For Plan expenditure, the Revised Estimate, 2014-15 and the Budget Estimate, 2015-16 should be submitted on line, as in the previous year, within three days after the plan ceiling of the Department is communicated. A hard copy of such estimate duly signed by the Departmental Authority should also be sent within such date.

Thanking you,

Yours faithfully,

(H.K.Dwivedi)