



GOVERNMENT OF WEST BENGAL  
FINANCE DEPARTMENT  
BUDGET BRANCH  
NABANNA, HOWRAH

Memo No. 1096 – FB

Howrah, the 26<sup>th</sup> October, 2018

From: Shri H. K. Dwivedi, Additional Chief Secretary, Finance Department

To: The Additional Chief Secretary/ Principal Secretary/ Secretary

ALL Department

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Sir/ Madam,

The Annual Budget for Financial Year, 2019-20 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, 2018 – 19 and Budget Estimates, 2019 – 20. 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, 2018 – 19** and **Budget Estimates, 2019 – 20** 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 anticipated expenditure of the current financial year;
2. Re-appropriation of funds already made or proposed to be made;
3. New schemes that have been sanctioned or supposed to be sanctioned 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 schemes for which Head of Account has not been opened yet; separate proposals should be sent to Finance Department to incorporate such probable expenditure within RE, 2018 – 19 and/or BE, 2019 – 20.

The economy instructions already in force should be kept in view while framing the budget proposals for Revised Estimates, 2018 – 19 and Budget Estimates, 2019 – 20.

The budget proposals should be submitted online through IFMS portal of Finance Department within 16<sup>th</sup> November, 2018. Detailed procedure for online submission of Revised Estimates, 2018 – 19 and Budget Estimates, 2019 – 20 is enclosed. The online submission of Revised Estimates, 2018-19 and Budget estimates, 2019-20 through CBMS module of IFMS to the Finance Department shall be considered as the Final submission. No separate paper submission is required.

If any difficulty arises in connection with online entry of RE and BE, necessary assistance may be obtained from the Finance (Budget) Department, and e-Gov Group, Finance Department. [Telephone Nos. 2253 -5359, 2253-5458, 2253-5512 & 2253 – 5469]. For any technical issues, incidents may be logged in IFMS Help Desk.

This may kindly be treated as urgent.

Yours faithfully,

Sd/-

(H. K. Dwivedi)

**Detailed procedure for online submission of Revised Estimates, 2018-19 and Budget estimates, 2019-20 through CBMS module of IFMS**

A new module '**Centralized Budget Monitoring System(CBMS)**' has been introduced in IFMS for online submission of Revised Estimates, 2018-19 and Budget estimates, 2019-20 by the Administrative Departments to the Finance Budget Department.

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

**User Role creation:**

- 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, 2018-19 and Budget estimates, 2019-20
  - 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, 2018-19 and Budget estimates, 2019-20 through CBMS module of IFMS to the Finance Department shall be considered as the Final submission. No separate paper submission is required.**