Budget Preparation of the Establishment

Salary Expenditure & Non-Salary Expenditure

Salary Expenditure:-

- Monthly Salary
- Arrear Salary
- Wages/Remuneration of Computer Operation.
- Travelling Allowances
- LTC/HTC/WBHS etc.

Non-Salary Expenditure:-

- Telephone/Electricity
- POL/Car Hiring Charges
- Other Office Expenses
- Rent/Taxes etc.
- PPO Remuneration.

How to do Expenditure Budgeting

Budgeting is nothing but a calculation of estimated amount of expenditure to be made during the financial year. We used to do budgeting in our personal daily life also viz. We the salaried persons do an estimate regarding expenditure to be made upon receipt of Salary or even before receipt of Salary so that we can make expenditure accordingly upon receipt of Salary.

Similarly, we used to do estimates when ever we plan for a tour. Such plan we normally do based upon the number of heads, number of days to be spent, locations to be visited etc .

So, budgeting/preparation of Budget is not an authorization to make expenditure instead it is an estimate upto which you can incur expenditure .

So, from the examples given above it can be presumed that preparation of Budget is not a mammoth task that an officer can’t do. We often see that this task is fully dependent on the so called **Boro Babu** of our establishment though it is not such a difficult job.

A brief outline of Budget/Release/available fund

Govt.of West Bengal

Actual Budget Released for Financial Year 2024-2025

Head of Account: 21-2408-01-001-00-007-01-07-Other Allowance

Department Code & Name	BP	Reappropriation Augmentation	Total RE	Ceiling Amount	Released Amount	Balance Amount
FS-Food & Supplies	515000	332000	847000	847000	847000	0

Reappropriation/Augmentation Details
UO Details
U.O. No.0015 dt.01/04/2024 Rs.258000 U.O. No.1012 dt.01/07/2024 Rs.129000 U.O. No.3568 dt.24/12/2024 Rs.460000

Head of Account wise Total: 847000

FLOUR MILL BILLING

1. Account Holder Name in Bank and Flour Mill Name in portal should be same.

2. D.O issued on a flour Mill for a month, Atta Challan created by flour mill in online mode and Atta Challan accepted quantity by distributors should be equal to become eligible for submission of claim by flour mills.

3. Claims raised by Flour mills are processed for direct credit into the Bank Account of the Flour Mills from Director of Finance end.

4. The expenditure relating to Crushing Charges etc paid to Flour Mills are bore by Government of West Bengal.

DISTRIBUTORS

1. Account Holder name in bank and Licensee Name should be equal.

2. Distributors Bank details are entered from Distributors login in Supply Chain portal and the same is approved by SCFS/DDR.

3. Distributor shall be able to submit claim bills after validation of Bank Account and having PFMS Vendor ID only.

4. Distributors are paid claim bills of TR and Margin on both NFSA and Non-NFSA items.

5. A Distributor shall be able to submit his monthly claim bill once the below mentioned criteria's are fulfilled:-

   (1) Bank A/C is validated.
   (2) 100% Lifting as per D.O
   (3) 100% Doorstep through generation of Online Challan as per allocation
   (4) 100% Acceptance of online Challan by FPS Dealers.

6. Distributors are required to submit claim from their login in Supply Chain Portal which is license based.

FPS DEALERS

1. FPS Dealers login is now License Based. FPS Dealer are required to login against the login credentials of Own run FPS only.

2. Account Holder as in bank and License should be the same entity i.e. Account holder name in bank and Licensee name should be equal.

3. A Dealer/License can submit claim only when their account details are validated.

4. In respect of Own Run FPS and Tagged FPSs, claim shall be released into the validated Bank Account of Own Run FPS only.

5. Bank details are submitted from FPS Dealers login. Then it is sent to Bank for verification of Account holder name in Bank and Licensee Name in Portal.

6. If the Account Holder name in Bank and Licensee Name in Portal matches in full then it is sent to PFMS for Vendor ID generation/updation. In case of mismatch the same is sent to SCFS/RO login for verification.

7. SCFS/RO verifies whether the Licensee Name in portal is correct or not. In case of having any correction SCFS/RO will correct the same and forward the same to DCFS/DDR.

FPS DEALERS

8. In case any correction needed at Bank end then Dealer shall do the changes in bank and inform SCFS/RO.

9. DCFS/DDR shall check the License Name and Account holder name in bank. If found okay then DCFS/DDR may approve the same. If found any mismatch then DCFS/DDR may reject it.

10. After approval by DCFS/DDR then it is again sent to Bank for verification/validation. If this time found both the Licensee Name and Account holder name matched then the data is sent to PFMS for vendor id generation/updation.

11. If this time also name in Bank and Licensee Name found not matched then again the case will land in the login of SCFS/RO for taking necessary action.

12. A Dealer can submit his claim only when the Account is validated and PFMS Vendor id there.

13. Dealer is entitled to get Margin as per rate notified by Government on the Quantity of Challan Accepted through POS. Challan accepted quantity and allocation quantity of the month should be equal. i.e. Allocation quantity, Challan Quantity and Challan acceptance quantity should be equal.

14. Dealer can verify the month wise claim bill status from the “Dealer claim and Payment report” available in their login.

Farmers Payment

- W.e.f. KMS 2023-24 payment of MSP to farmers are made centrally from DF for both CPC and CMR agencies.
- W.e.f. KMS 2024-25 a level of verification through “Accounts Officer” has been added for CPC purchases. And it has been decided that payment will be made to farmers upon online dispatch of paddy to Rice Mill only.
- Now, once a transaction is made at CPC/mCPC a unique transaction is generated. If, online dispatch is made on same date then such transaction will be available in AO login on T+2 days where “T” is the’ date of transaction’ and ‘date of online dispatch’.
- Since, Rice Mill has an option to reject the Paddy thus a 24 hours buffer time is there in getting the Paddy purchase transaction available at AO login.
- Lets elaborate through an example.
- (a) Date of Procurement -31.01.2025 Online dispatch made on same date i.e. On 31.1.2025. These transaction/event is made in *epaddy.gov.in* portal maintained by Linkwell.

  (b) Rice Miller can reject the Paddy till 01.02.2025. If not rejected by Rice Miller, Linkwell ltd will push the date in *epaddy1.wb.gov.in* portal on 01.02.2025 midnight.

  (c) And then those transaction against which online dispatch is made will appear in AO login from 02.01.2025.

* For CMR Agency through purchase this role of AO is played by District Managers of WBECSC, BENFED and PAMCL. And for NAFED and CONFED this is done from their H.Q login.

Farmers Payment

- In case where online dispatch to the Rice Mills could not be made due to not having BG/capacity then such transactions i.e. Against which online dispatch is not made , are made available in DCFS login on ‘T+2’ day. In case of CMR agency through purchase, those transactions against which online dispatch is not made are made available at CMR Agency H.Q login.
- DCFS/Agency H.Q can give payment recommendation from their login inspite of not-having online dispatch flag in order to ensure time payment. Upon giving payment recommendation the transactions will land in AO login where from AO can verify the transaction for forwarding to DF.
- So in summery, if online dispatch is already made then transaction will appear in AO login. If online dispatch is not made then transactions will appear in DCFS login. [CPC].
- After verification by AO/District Manager/Agency H.Q, payment approver of DF makes payment through IFMS integration based upon availability of fund.
- Note: AO, DCFS/District Manager/Agency H.Q and DF exercises the above stated functions through ***epaddy1.wb.gov.in*** portal [Not in epaddy.wb.gov.in].
- Once payment is made by DF through IFMS from ***epaddy1.wb.gov.in*** thus payment response (Success/Failure) is updated at first from IFMS into the ***epaddy1.wb.gov.in.*** And then from ***epaddy1.wb.gov.in*** to ***epaddy.wb.gov.in***., This process is

Failed TXN disposal from PO login

- P.O can see the reason of failure from their login. Two button namely "EDIT" and "CONFIRM" is there.
- P.O can update Bank A/C number or IFSC or both by clicking EDIT button. Once updated by P.O, the said details are sent to BANK for Bank validation.
- Bank checks the Name of farmer given by F&S Department with the "Account Holder Name" at their database against the A/C Number and IFSC. Bank also checks whether the Account Number and IFSC is valid or not. If bank found that the Farmer Name given by F&S Dept and Account Holder name in Bank database is 100% same and Account details are valid then Bank sends "SUCCESS/MATCH" response. Else Bank sends "FAILED/MSIMATCH" response alongwith the "Account Holder" name as per Bank record.
- "CONFIRM" button will become active in PO login for the Cases against which "SUCCESS/MACTHED" response will be received from Bank. PO will click on CONFIRM button and accordingly said transaction will be available at DF login for payment. The new/revised Bank details will be updated automatically in farmers profile.
- Farmers for which FAILED/MSIMATCH response will be received from Bank, will be available at CPU login where farmer name as per our portal and as per Bank database will be shown alongwith other documents. CPU user shall then take decision whether Farmer and Account Holder are same person or not. If CPU user confirm it as same person then the given bank details by PO will be flagged as VALIDATED and CONFIRM Button will become active.
- If CPU user rejects it due to not having any similarity in between farmers name as per portal and A/C holder name given by Bank,

Maintenance of Cash Book

- SCFS/RO being DDO of the establishment shall require to maintain Cash Book in proper format for recording all the receipts and Payment transaction.
- All the pages of the Cash Book should be verified and signed by DDO.
- DCFS/DDRs also have bank accounts maintained by them, for which Bank Cash Book is required to be prepared. The same is to be verified and signed by both A.O. & DCFS/DDR.