



CIRCULAR

The preparation of the Revised Estimates for F/Y 2019-20 & Budget estimates for F/Y 2020-21 is required to be taken up and completed in accordance with the general instructions laid down in the General Financial Rules. The Budget proposals are to be presented before the Finance Committee in the due time.

2. In this regards, reference is invited to Office order bearing no-CBSE/AC&BW/ACCOUNT/2019 dated -02.09.2019 vide which financial powers were delegated to ROs/Units/COEs along with guidelines which is supposed to be strictly adhered while exercising the financial powers.
3. Clause 2 on "Budget availability" of the detailed guidelines is re-produced as under:
"ROs/COEs/Units shall exercise the financial powers within the approved budget of each head and sub-head. Each ROs/COEs/Units shall meticulously & judicially prepare budget of each head and sub-head based on the expenditure incurred in preceding financial year which may be again revised during the financial year based on the actual expenditure upto 30th September of the current financial year. All ROs/COEs/Units shall maintain budget control register. The ROs/COEs/Units shall keep in mind the following point before sending budget proposal:
 - a. *Budget should be prepared on scientific basis and care should also be taken to avoid over-budgeting in excess of requirement.*
 - b. *Proposal for each head should be based on the expenditure of previous year and each hike in the proposal should be justified with proper reasons. Last year's expenditure on the sub-head may be mentioned in each case.*
 - c. *Preparation of budget proposal on lump sum basis shall not be considered and during Report of 2019-20, meticulous exercise may be undertaken by ROs/COEs/Units with justifications.*
 - d. *Re-appropriation between heads shall be done at HQ. CBSE with the approval of Competent Authority whereas that between sub-heads can be done by ROs/COEs/Units after documenting proper justification.*
 - e. *If any expenditure on new heads/sub-head item is to be taken up, specific budget with justification and permission of the competent Authority shall be taken.*



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f. All the heads & sub-heads are annexed separately at Annexure A. Hence, all the ROs/COEs/Units are requested to submit their earlier approved budget for 2019-20 in the said annexure."

4. It is pertinent to mention here that budget has now been key factor for exercising financial power for ROs/COEs/Units. **Accordingly, the preparation of budget proposal on lump-sum basis is not acceptable any more.** Sending of budget proposal without proper justification may lead to non-allocation of budget in said head which may suffer smooth discharging of the financial proposals.
5. In view of above, all the ROs/COEs/Units are requested for the following"
 - a. All units may submit their Revised Estimates for 2019-20 and Budget Estimates for 2020-21 to HQs latest by **15th October, 2019** with full justification for each and every head and sub-head of accounts.
 - b. If any new head/sub-head of account is required by the concerned units. They may send budget proposal for the said head/sub-head with full justification.
 - c. All the units may provide budget data in soft copy as well as in hard copy in the format (enclosed). Soft copy may be e-mailed at **soacbw@gmail.com**.
 - d. All the units may provide the data file of **Tally software** also upto 30th September to verify the actual figures.

Kindly treat the matter on **TOP PRIORITY** and ensure its timely submission.

Bharti

(Bharti Zade)
IAFA, HQ

Distribution :

4. PS to chairperson for information
5. SPS to Secretary for Secretary for information
6. ART & I wing. All the regional officers, All Special Units, All Centre of Excellence for further necessary action
7. All the section of HQ for Further necessary action.