

GOVERNMENT OF THE PUNJAB



BUDGET CALL CIRCULAR FY 2023-2024

Finance Department

<http://www.finance.punjab.gov.pk/>

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From:

**The Secretary,
Government of the Punjab,
Finance Department.**

To:

1. The Chairman, Planning & Development Board.
2. The Senior Member, Board of Revenue, Punjab.
3. The Additional Chief Secretary, S & GA Department.
4. The Additional Chief Secretary, South Punjab, S & GA Department.
5. The Secretary to Governor Punjab.
6. The Secretary to Chief Minister Punjab.
7. The Provincial Police Officer, Punjab.
8. All Administrative Secretaries to Government of the Punjab.
9. The Military Secretary to Governor Punjab.
10. The Registrar, Lahore High Court, Lahore.
11. All District and Sessions Judges in the Punjab.
12. All Heads of Attached Departments in Punjab.
13. The Secretary, Provincial Assembly, Punjab.
14. The Chairman, Chief Minister's Inspection Team.
15. The Secretary, Punjab Public Service Commission.
16. The Secretary, Provincial Ombudsman / Ombudsperson, Punjab.
17. The Secretary, TEVTA, Punjab.
18. The Registrar, Punjab Service Tribunal.
19. All Divisional Commissioners in the Punjab
20. All Deputy Commissioners in the Punjab.

Subject: BUDGET CALL CIRCULAR FOR SUBMISSION OF REVISED ESTIMATES FY 2022-23, BUDGET ESTIMATES FY2023-24, ADP FY2023-24 ALONG WITH TWO OUTER FINANCIAL YEAR BUDGET ESTIMATES 2024-25 to 2025-26 FOR MEDIUM-TERM BUDGETING

Dear Sir / Madam,

I am directed to refer to the subject cited above, and to forward the Budget Call Circular (BCC) for the preparation and submission of the budget proposals for the FY 2023-24. The budget proposals so prepared will contain Revised Estimates for FY 2022-23, Budget Estimates for FY 2023-24, ADP FY2023-24 along with two outer financial year Budget Estimates for 2024-25 & 2025-26.

2. The BCC has three main sections:

- i) **Section I** includes Budget Calendar representing activities required to complete budget preparation and approval processes by the concerned stakeholders and deadlines for each activity.
- ii) **Section II** includes general guidelines to be followed by the Drawing & Disbursing Officers (DDOs) and Administrative Departments while formulating and consolidating budget proposals for the financial year.
- iii) **Section III** includes budget preparation forms and instructions for submission of detailed budget proposals.

3. The Administrative Departments are requested to prepare and submit their budget proposals on respective forms using guidelines made part of this BCC, ensuring strict adherence to the timelines mentioned in the Budget Calendar. Indicative budget ceilings for the Budget Estimates will be communicated in due course. It is pertinent to mention that a Joint Priorities mechanism has been introduced in FY2021-22 under which 11 Departments were issued joint/single ceilings, for current and development budgets combined, for preparation of their Budget Estimates for FY2022-23. This practice shall continue for FY2023-24 budget as well for the departments selected by the Joint Priorities Committee (JPC) of the Finance Department and the P&D Board and budget proposals shall be finalized therein under single budget ceilings issued. For the departments not issued single ceiling, all the Administrative Departments are requested to submit their proposals regarding Current Budget Estimates and Estimates of Receipt to Finance Department and ADP proposals to the P&D Board, where they will be scrutinized and finalized as per prevailing practices. The Finance department will have a lead role in the consolidation of current budget estimates and estimates of receipts for budget formulation, whereas, the P&D Board will be formulating the Annual Development Programme.

4. The Administrative Departments are also requested to constitute Departmental Priority Committees consisting of senior officers which shall ensure that the budget proposals prepared are aligned with the departmental priorities, duly scrutinized and prioritized before forwarding them to the Finance Department and P&D Board for consideration.

5. Climate Change has been recognized as a key fiscal risk for the province in all sectors as has been seen in recent monsoons – economic, infrastructure and social sectors. In this regard, the government seeks to determine the fiscal burden it has to bear to combat climate consequences that will inform its resource mobilization efforts besides improving allocative efficiency. In this regard, the line departments are requested to prepare budget submissions and project proposals taking into account climate perspective. To complement these efforts, the government is undertaking climate budget tagging (CBT).

6. Indicative budget ceilings for the Budget Estimates will be communicated separately. Departments selected by JPC for budgeting under the joint priorities mechanism shall be issued single ceilings for Output Based Budget (OBB), which will enable these departments to review the alignment between the departmental policy objectives and spending unit's output and outcome (services delivery). For the Output Based Budget (OBB) necessary instructions and S 2 Form can be seen at Section III of this Budget Call Circular 2023-2024.

7. Receipt of this letter may kindly be acknowledged.

Note: The Budget Call Circular FY 2023-24 can also be downloaded from the website of Finance Department i.e. <http://www.finance.punjab.gov.pk>.

8. With best regards,

(MUHAMMAD ASIF RAZA)
Deputy Secretary (Budget)

NO. & DATE EVEN

A copy is forwarded for information and necessary action to:

1. The Accountant General, Punjab, Lahore.
2. All Additional Finance Secretaries in the Finance Department.
3. All Budget/Section Officers in the Finance Department,
4. All District Accounts Officers /Treasury Officer in the Punjab
5. Private Secretaries to all Provincial Ministers.

(MUHAMMAD ASIF RAZA)
Deputy Secretary (Budget)

GLOSSARY OF TERMS

ABS	Annual Budget Statement
AD	Administrative Department
ADP	Annual Development Programme
BCC	Budget Call Circular
BE	Budget Estimate
BM	Budget Manual
BS	Basic Scale
CFY	Current Financial Year
CO	Collecting Officer
COA	Chart Of Account
Col	Column
DDO	Drawing & Disbursing Officer
F.Aid	Foreign Aid
FD	Finance Department
FY	Financial Year
GoPb	Government of Punjab
GRR	General Revenue Receipt
GS	General Serial
LFY	Last Financial Year
MEMO	Memorandum
MTDF	Medium Term Development Framework
MTFF	Medium Term Fiscal Framework
NEC	National Economic Council
P&D	Planning & Development
PPP	Public Private Partnership
RE	Revised Estimate
SAP	System Application and Products
SNE	Schedule of New Expenditure

Section I

Budget Calendar

Includes the list of activities required to complete budget preparation and approval processes, the responsible stakeholder and deadline for each activity

BUDGET CALENDAR

The time-schedule prescribed for the submission of budget estimates in respect of Receipts as well as Current and Development expenditures of the Provincial Government is given below: -

SCHEDULE FOR CURRENT BUDGET

S.NO	Activity	Responsible Entity	Form Ref. No.	Deadline
BUDGET PLANNING				
1	First quarterly evaluation of Budget Strategy Paper (BSP) and MTFP for ongoing and 3 outer years' estimates and expenditure reviews to determine the magnitude of the resource available going forward	FD	-	By end of October
2	Issuance of BCC by Finance Department, Govt. of the Punjab	FD	-	By end of October
3	Pre-budget consultation meetings with MPA's, Journalists and Public	FD	-	15 th November to 31 st December
4	Budget trainings and seminars for the ADs and DDO's	FD and ADs	-	15 th November to 31 st December
5	Submission of medium-term budget priorities (to be financed from either current or development side of the budget) covering next fiscal year and two outer financial years to the Finance Department for finalizing the budget strategy for the upcoming budget	ADs	-	By 30 th November
6	Submission of proposals for SNEs	ADs	Form BM-IV	By 30 th November
7	Meetings of the Joint Priorities Committee (JPC) to a) examine the resource availability b) finalize the departments for issuance of single ceilings for budget preparation under joint priorities mechanism. c) examine the medium-term priorities and needs of the departments d) determine indicative single ceilings for the selected departments	FD and P&D	-	By 15 th December
8	Issuance of draft Budget Strategy Paper and Indicative Budget Ceilings including single ceilings approved by the JPC	FD	-	By 20 th December

S.NO	Activity	Responsible Entity	Form Ref. No.	Deadline
9	Pre-budget Consultation with experts, academics and CSO representatives	FD		By 10 th February
BUDGET FORMULATION				
10	Identification of potential sectors for taxation and proposals for revision of existing taxes/fees	ADs	-	By 1 st January
11	Submission of Budget Proposals for Permanent Expenditure Estimates covering 2023-24 and two outer years (2024-25 and 2025-26)	ADs	Form BM-II Form BM-III	By 15 th January
12	Deliberations undertaken by JPC to finalize the budgetary proposals submitted by ADs under single ceilings, their alignment with the medium-term priorities, and between the current and development components	FD, P&DB and ADs	-	16 th January to 15 th March
13	Submission of Budget Proposals for Regular Receipts Estimates covering 2023-24 and two outer years (2024-25 and 2025-26)	ADs	Form BM-I	By 15 th March
14	Submit Proposals for: a) Budget Re-appropriation (if any); b) Supplementary Budget (if any); and c) Revised Estimates / Second Statement of Excess & Surrenders 2022-23	ADs	Form BM-V Form BM-VI Form BM-VII-A	By 31 st of March
15	Finalization of new Taxation proposals and review of proposals for revision of existing Taxes / Fees	FD	-	By 31 st March
16	Review REs of Receipts and Recoveries, in consultation with ADs	FD & ADs	-	By 31 st March
17	Inter-departmental meetings/ consultations with ADs to discuss and finalize Budget Proposals (B.E, R.E and SNE's)	FD & ADs	-	By 15 th April
18	Finalize the Budget Strategy Paper and MTFP and, along with the Statement of Fiscal Risks, present to the Provincial Cabinet, for its deliberation and approval. Revise budget ceilings in view of any changes / directions	FD	-	By end of April

S.NO	Activity	Responsible Entity	Form Ref. No.	Deadline
19	Finalisation of RE 2022-23, BE 2023-24, 2024-25 & 2025-26 and SNE 2022-23 for Recurrent Budget and its reflection in the IFMIS (SAP)	FD	-	By 10 th May
BUDGET APPROVAL				
20	Completion of all budget documents, schedules, and summaries including Whitepaper and Citizens Budget for the Cabinet	FD	-	By 25 th May
21	Presentation of the budget to the Cabinet and Provincial Assembly and up loading of draft budget on FD website	FM / FD	-	TBD
22	Publication of enacted budget on FD Website	FD	-	As soon as the budget is approved by the legislature.
BUDGET EXECUTION				
23	Preparation and publication of budget execution reports: a) Mid-year report; and b) Year-end report	FD and P&D	-	a) February b) September

SCHEDULE FOR ANNUAL DEVELOPMENT PROGRAMME

S.NO.	Activity	Responsible Entity	Form Ref. No.	Deadline
1	ADP Formulation Guidelines Circulated Amongst Ads	P&D	ADP Formulation Guidelines on P&D Website	As separately notified by the Planning & Development Board while circulating the guidelines for ADP formulation
2	ADs to notify ADP Formulation Team	ADs	-	
3	ADs to submit their ADP strategy paper to P&D	ADs	-	
4	P&D to issue ADP Formulation Strategy	P&D	-	
5	Issuance of Indicative Budget Ceilings to ADs	P&D	-	By 31 st January
BUDGET FORMULATION				

S.NO	Activity	Responsible Entity	Form Ref. No.	Deadline
6	Submission of 1st draft of proposed ADP by the ADs to P&D <i>to initiate preparation, submission and approval of PC-I process in parallel (Ongoing till 1st May)</i>	ADs	Form BM-X	By 15 th January
7	Scrutiny of draft ADP by the respective Members of P&D and process completed with departments onboard by 15 th February	P&D	-	15 th January to 15 th February
8	Inter-departmental meetings / consultations with P&D to discuss draft ADP. Meetings/activities to conclude by 20 th March	P&D	-	16 th February to 20 th March
9	Submission of Final Draft ADP to P&D by the ADs; <i>Note: Submission should also include a master matrix showing how each comment by P&D has been addressed</i>	ADs	Form BM-X	By 31 st of March
10	P&D to initiate briefing sessions/ consultations on proposed ADP with relevant fora	P&D	-	1 st April to 1 st May
11	Submission of Final Draft ADP by P&D to Finance Department	P&D	-	By 1 st May
12	National Economic Council (NEC) meeting	P&D	-	By 1 st Week of May,
BUDGET APPROVAL				
13	Completion of all budget documents, schedules, and summaries including Citizens Budget for the Cabinet	FD	-	By 25 th May
14	Presentation of the budget to the Cabinet and Provincial Assembly	FM	-	1 st June
15	Publication of enacted budget on P&D Website	P&D	-	As soon as the budget is approved by the legislature.

Section II

General Guidelines

For preparation and submission of Revised Estimates FY 2022-23, Budget Estimates FY 2023-24, ADP FY 2023-24 along with estimates for two outer financial years 2024-25 to 2025-26, in respect of Provincial Receipts, Current Expenditure & Development Expenditure

GENERAL GUIDELINES

Please read the following guidelines carefully before filling the forms.

Budget Calendar, Instructions and Forms

1. Forms prescribed for Estimates of Receipts, Current / Development Expenditure and instructions to fill these forms are contained in **Section III**. The detailed timelines for Administrative Departments and other stakeholders are reflected in **Section I – Budget Calendar**.
2. Administrative Departments are advised to develop an internal work plan and specific instructions and disseminate these to subordinate entities to ensure timely development of the budget proposals in accordance with the instructions laid down in this BCC.
3. The Administrative Departments must develop the proposals for Revised Estimates FY 2022-23, Budget Estimates FY 2023-24, and estimates for two outer financial years 2024-25 to 2025-26 in respect of all DDOs on prescribed forms with summarized / consolidated departmental budgetary proposal.
4. The Administrative Departments are requested to constitute departmental priority committees consisting of senior officers, of which at least one member is female, which shall ensure that the budget proposals prepared are duly scrutinized / prioritized before forwarding them to the Finance and P&D Departments. It must be noted that departments issued single/joint ceilings by JPC shall submit their consolidated proposals to both FD and P&D Board.

Recurrent Budget (Non-Development)	Development Budget (ADP / MTFD)
The Secretary to Government of the Punjab Finance Department, Civil Secretariat, Lower Mall, Lahore. Tel # 042-99211082, 042-99212223	The Chairman, Planning & Development Board, Punjab, Lower Mall, Civil Lines, Lahore. Tel # 042-99210480

5. The Administrative Departments shall ensure submission of budget proposals as per timelines prescribed in the budget calendar, failing which Finance Department may bring the matter to the notice of the Chief Secretary.
6. All forms shall be prepared in Microsoft Excel which can be downloaded from Finance Department website https://finance.punjab.gov.pk/forms_guidelines. For each form
 - (i) one electronic version (MS Excel file) on a memory stick (USB), and
 - (ii) one duly signed printed version must be submitted.

Receipt Estimates

7. Administrative Departments are advised to submit budget proposals for Revenue, aligned with the Budget Strategy Paper (*form BM-I*). The proposals shall be duly examined in the departments, taking into consideration the following aspects: -
 - a. The Budget preparation forms shall be filled in by the Collecting Officers (COs), as per the instructions attached.
 - b. Actual Receipts for current and past financial years as recorded in the Civil Accounts (SAP generated Accounts) shall be used.
 - c. Administrative Departments shall submit budget proposals and summary thereof to the Finance Department.
8. Budget proposals review meetings, involving the Finance Department and Administrative Departments, will be held as per schedule given in the budget calendar.

Integrated Budgeting through Joint Priorities Mechanism

9. Joint Priorities Committee (JPC) of Finance Department and Planning & Development Board has been notified vide SO(TAX)1-113/2020 (VOL.1) on 13 October 2021 to institute joint budgeting of current and development budget components of the departmental budgets. It has been envisaged as a mechanism to ensure integrated budgeting, regular evaluation of budgetary proposals in line with the single ceilings issued by JPC, alignment with medium-term priorities of the departments / outputs / outcomes and giving the departments flexibility in capturing their expenditure primacies for the fiscal year.
10. JPC mechanism now forms an important part of the budget cycle
11. JPC shall finalize the departments to be brought into the ambit of single ceilings and issue single ceilings to the selected departments considering the initial macro-estimates of MTFF, budget priorities of the departments, expenditure projections etc.
12. After the receipt of the budgetary proposals, JPC shall review the proposals and engage with the departments for their evaluation in line with budget priorities and budget strategy
13. JPC may revise the ceilings after final approval of the Budget Strategy Paper and MTFF by the Cabinet.

Current Budget (Non-Development)

14. Administrative Departments are advised to submit regular budgetary proposals pertaining to Expenditure, duly aligned with the Budget Strategy Paper (*forms BM-II, BM-III and BM-III-A*). These proposals shall be duly examined in the departments, taking into consideration the following aspects:
 - a. The Budget preparation forms shall be filled in by the Drawing and Disbursing Officers (DDOs), as per the attached instructions.
 - b. The Administrative Departments must rationalize budgetary proposals of attached departments/subordinate offices and prioritize them before these are aggregated / consolidated and forwarded to the Finance Department.
 - c. Actual Expenditure figures for current and past financial years as detailed in the Civil Accounts (SAP generated accounts) shall be used.
 - d. Entitlements / Ceilings of officers for vehicles, telephones, etc. must be considered while provisioning for the respective budget allocations.
 - e. The Administrative Departments must conduct detailed needs assessment of their requirements (including utility bills) for the coming financial year, to avoid supplementary grants or additional grants during the financial year. While working out the resource requirements, the Administrative Departments are advised to keep austerity measures in view.
 - f. The Administrative Departments are advised to submit gender disaggregated data for all initiatives, where relevant.
 - g. Administrative Departments are further advised to submit DDO-wise budget proposals and summary thereof to the Finance Department.
15. Budget proposals review meetings involving the Finance Department and Administrative Departments will be held as per schedule given in the budget calendar.

Schedule of New Expenditure (SNE)

16. Administrative Departments are advised to submit SNE proposals (*form BM-IV*), duly examined, with following details/information for review and finalization of SNE by

Finance Department (to the extent of examination of SNEs) as the case may be, latest by 30th November 2021:

- a. Due reference to the relevant (approved) strategies and policy documents.
 - b. Details of existing sanctioned strength of posts and those created during the last three years with sufficient justification for increase in the number of posts along with their financial implications.
 - c. The justification must be provided in the shape of detailed explanatory memo with adequate analytical details and supporting documents.
17. **The recurrent impact of development schemes:** Administrative Departments must ensure that all schemes likely to be completed in next fiscal year, having impact on current budget, are included in SNE budget proposals along with supporting documents.

Budget Strategy Paper

18. The Administrative Departments are requested to provide Finance Department with one to two-page summary of their medium-term budget priorities for the budget year FY 2022-23 and two outer financial years latest by 20th November 2022.
19. Based on the above information the Finance Department, in consultation with the Planning & Development Board and the Administrative Departments will develop the draft Budget Strategy Paper including Medium Term Fiscal Forecast (MTFF) FYs 2023-24 to 2025-26 and will issue indicative-budget ceilings-in line with the approved priorities by 20th December 2022.
20. The Administrative Departments will be required to prepare budget proposals, within the indicative ceilings conveyed by the Finance Department.
21. Finance Department will make necessary budgetary allocations against budget proposals depending on the resource availability as well as overall commitments of Government of the Punjab.
22. Final Budget Strategy Paper including MTFF and macro-estimates shall be and presented to the Provincial Cabinet for its consideration and approval in April 2023. Any changes to the budgetary ceilings shall be duly conveyed to the departments, if needed.

Gender Responsive Budgeting (GRB)

23. GRB aims to mainstream the gender dimension into all stages of the budget cycle. The approach involves analysis of the differential impacts of public expenditure as well as revenue policy on women and girls, and men and boys, respectively. In addition to the impact analysis, GRB makes proposals for a re-prioritization of expenditures and revenues which considers the different needs and priorities of women, men, girls and boys.

24. To ensure that Government of Punjab's budget is gender responsive, Administrative Departments are advised to reflect in their medium-term priorities the gender dimension of their proposals appropriately and clearly. In addition, departments are required to furnish a checklist as well provided herewith as form BCC-S3-GRB considering the following in perspective:

a. Three-year goals: Departments should include gender-related goals, e.g., moving towards gender-parity in school enrolment. Wherever possible, quantified gender-disaggregated indicators may also be included.

b. Strategic issues: The gender-related matters, expected to hinder the Department in achieving its goals may be listed under this field.

c. Major initiatives/activities planned: Any initiatives intended to promote gender equity or to address gender issues may be highlighted.

Annual Development Programme (ADP)

25. In addition to the above administrative procedures the departments are required to observe the understated parameters in letter and spirit.

- Formulation of ADP 2023-24 will continue to follow the medium-term perspective, adopted for ADP 2022-23. Such a perspective is central to helping provincial government in realizing its objectives of fiscal discipline, and allocative as well as operational efficiencies.
- Following Medium-Term Development Framework, ADP 2023-24 will comprise portfolio of development schemes for 2023-24 and projections for next two financial years, viz. 2024-25 and 2025-26 in the prescribed format.
- Each department / sector is required to submit proposed ADP including department's vision, objectives / policy and strategic interventions to be achieved in the next 2-3 years. These statements will also highlight focus on marginalised groups (including women, persons with disabilities and the poor), as well as importance of the respective sector in the provincial economy and elaborate benefits / linkage of proposed interventions in realizing targets set out in Punjab Growth Strategy.
- Proposed interventions under ADP 2023-24 must be arranged by assigning clear and logical prioritization, facilitating readjustments and course correction during the year, in accordance with resource situation.
- **Schemes exclusively pertaining to South Punjab may be reflected under separate head within the same sector. Allocation for these districts should not be less than 35% of total size of the Departmental ADP.**
- The exact size of the program cannot be indicated at this stage; however, the Departments may prepare ADP in order of priority and according to their requirement.
- The Foreign Aid component for the medium term i.e. 2021-24 shall be determined / finalized by respective Sectors / Departments in consultation with the ECA Section, P&D Board.
- Departmental ADP proposals should be provided on proforma, as part of guidelines, separately circulated by the Planning & Development Board. All figures in relevant columns of the proforma are to be indicated in million rupees only.
- Details of ADP will be provided as per prescribed proforma. The priority for allocation of funds should be as follows:
 - a. Counter-part funds for foreign aided projects as per commitment should be given highest priority.
 - b. Maximum allocation should be provided to on-going projects that are at fairly advanced stage of implementation and have a demonstrated multiplier effect on the life of common man & economic growth.
 - c. Full funding should be allocated to projects that are due for completion in 2022-23.
 - d. Projects dealing with emergencies, such as flood relief, rehabilitation etc. may be prioritized.
 - e. Projects focusing on gender equality and improving the lives of persons with disabilities may be prioritized.
 - f. Departments dealing with social sectors may focus on consolidation and improving service delivery activities, besides, coverage of uncovered areas.

- g. Allocations for **new schemes** should not be less than 15% of the financial requirement. While proposing scheme-wise allocations, the above benchmarks may be strictly observed except in cases where feasibility or token allocations are to be made.
 - h. Allocation to the districts should have linkages with their population. Preferential treatment should be given to the districts ranked low in socio-economic indicators (consult MICS, PERI & SPDC rankings).
 - i. While undertaking this exercise, Administrative Departments may also identify projects that are based on (a) Public Private Partnership (PPP) and (b) community / NGOs participation in terms of cost sharing or otherwise.
 - j. Allocations to the individual projects should be decided on the basis of past performance and the phasing set out in the PC-I / PC-II.
 - k. Counter-part funds for the foreign aided projects and projects co-financed with Federal Government be phased as per PC-I / PC-II.
 - l. For new projects, the departments shall prepare a detailed concept paper highlighting different aspects of the project. For this purpose, the details should be put in the proforma, as part of guidelines, separately circulated by the Planning & Development Board, must also be provided. This will enable the Planning & Development Board to capture necessary inputs on new initiatives. Please note that no proposal of new project would be accepted for which the proforma is not properly filled.
 - m. Cost estimation of new schemes proposed for inclusion in the ADP 2022-23 should be based on rational calculation, cost escalation and marketing analysis, because any scheme whose cost would exceed by 15% of the ADP cost would require fresh approval of the competent authority.
 - n. Project life should be kept at minimum possible so that the benefits of the project accrue to the public in time. Projections for 2024-25 and 2025-26 may be worked out with due care.
 - o. ***Each department should identify at least one project in PPP mode. However, major departments i.e. C&W, HUD&PHED, Agriculture, L&DD, Health, Education, Tourism, Skill Development, LGCD, Forestry, Fisheries & Wildlife should propose at least FIVE projects on PPP mode during FY 2022-23.***
 - p. The Sectoral allocations for ADP 2022-23 shall preferably be in accordance with the ADP 2021-22 as per following distribution formula unless special circumstances dictate otherwise:
 - i. **70% for on-going projects**
 - ii. **30% for reforms initiatives and new program.**
 - q. Only approved schemes by the competent approving fora would be included in the ADP 2023-24.
- While preparing Annual Development Programme, the Administrative Departments should keep in view that **no bulk grants / block allocations** should be made in the ADP neither un-specified allocation should be provided in the next year's ADP.
 - The nomenclature of the schemes, their approved cost, location, object codes etc. should be carefully examined and clearly mentioned in the ADP to avoid any supplementary changes during the course of financial year.
 - **Annual Progress Reports** of the departments should be provided on proforma. as part of guidelines separately circulated by the Planning & Development Board. All information must be provided showing details about work undertaken during the financial year.
- The Administrative Departments should also keep in view:

- i. The judgment of honorable Supreme Court of Pakistan passed in CIVIL APPEALS No.1428 to 1436 of 2016, M/S MUSTAFA IMPEX, KARACHI dated August 18, 2016.
- ii. Provision of Chapter IV regarding Annual Development Programmes of the Punjab Budget Manual

Revised Estimates / Second Statement of Excess & Surrenders

26. As an input to the formulation of the budget, Administrative Departments are required to submit to the Finance Department Revised Estimates / second statement of excess & surrenders for FY 2021-22 using the respective form (*form BM-VII*) by November 30, 2022 & (*BM-VII-A*) by March 31, 2023.

Re-appropriations within Current Budget and Supplementary Grants

27. Administrative Departments may approach the Finance Department for budget revisions through re-appropriations, beyond their delegated powers using the respective forms (*Form BM-V*) as part of revised estimates instead of sending separate proposals. Each request shall be duly explained and justified. No re-appropriation will be sanctioned after the department has submitted the second statement of excess & surrenders.
28. Only in exceptional cases, Administrative Departments may request the Finance Department for a supplementary budget using the respective form (*Form BM-VI*). Supplementary budget requests will require approval from the Provincial Government (as per the judgment of honorable Supreme Court of Pakistan passed in CIVIL APPEALS No.1428 to 1436 of 2016, M/S MUSTAFA IMPEX, KARACHI dated August 18, 2016). As such, Administrative Departments are requested to exercise due diligence while formulating budget proposals at the outset to avoid supplementary grants.

Re-appropriations within Annual Development Programme

29. Administrative Departments may request the Planning and Development Department for re-appropriations beyond their delegated powers using the respective form (*Form BM-IX*). No re-appropriation will be sanctioned after the department has submitted the second statement of excess & surrenders.

Enquiries

30. If any further clarification or additional information is required, please do not hesitate to contact the following officers of Finance and P&D Departments:
 - i) Mr. Muhammad Asif Raza
Deputy Secretary (Budget)
Finance Department, Punjab
(042-99211086)
 - ii) Mr. Ghulam Abbas Buzdar
Chief (Coordination & Monitoring)
P&D Board, Punjab
(042-99059128)
 - iii) Ms. Misbah Asghar
Budget Officer-I
Finance Department, Punjab
(042-99211087)

Section III

Budget Preparation Forms & Instructions

For preparation and submission of Revised Estimates FY 2022-23, Budget Estimates FY 2023-24, ADP FY 2024-25 and two outer Financial Years 2024-25 and 2025-26

Form BM-I - Estimates of Receipts FY 2023-24 and two outer Financial Years 2024-25 to 2025-26

(1) Department _____
 (2) Attached Department (where applicable) _____
 (3) Type of Receipt* (Tax/ Non-Tax/ Capital) _____

(Rupees)

(4) Detailed Object code	(5) Detailed Object description	(6) (7) (8) ACCOUNTS INFORMATION			(9) Probable Collection in 2022-23 (Col.7+8)	(10) Budget Estimates 2022-23	(11) Proposed Budget Estimates 2023-24	(12) (13) Outer Years Estimates	
		(6) Actual Receipts 2021-22	(7) Actual Receipts (Last 4 Months) 2021-22	(8) Actual Receipts (First 8 Months) 2022-23				(12) Budget Estimates 2024-25	(13) Budget Estimates 2025-26
GRAND TOTAL									

* - Please use separate form for each type of Receipt (Tax/ Non-tax/ Capital)

(Signature) _____
 Name _____
 Designation _____
 Telephone Number _____

Instructions for filling the Form BM-I

“Estimates of Regular Receipts FY 2023-24 and two outer financial years 2024-25 & 2025-26”

The purpose of this Form is to present Estimates of Receipts by Collecting Officer (CO) / Drawing & Disbursing Officer (DDO). The Estimates will be prepared at detailed object level for FY 2023-24 and two outer financial years 2024-25 & 2025-26. Sub-totals must be provided at detailed object code level.

Specific Instructions:

- Serial Number 1: Give full name of the relevant department (e.g. *Excise & Taxation Dept.*)
- Serial Number 2: Identify attached department by giving both code and the related Description (e.g. *5226 DG Excise & Taxation*).
- Serial Number 3: Identify the type of receipt for which Estimates of Receipts are prepared (*Tax / Non-tax / Capital*). Please use separate forms for each type of receipt.
- Serial Number 4: Enter detailed objects codes from Chart of Accounts (CoA) (e.g. *C02802*).
- Serial Number 5: Identify description of corresponding object code as given in CoA (e.g. *Fees Government University Professional Art Colleges*).
- Serial Number 6: Actual Receipts for all the applicable objects for FY 2020-21 must be filled here. This information is available from Civil Accounts (SAP generated accounts).
- Serial Number 7: Actual Receipts of last 4 months of FY 2020-21 for all the applicable object codes must be filled here. This information is available from civil accounts (SAP generated accounts).
- Serial Number 8: Actual Receipts of first 8 months of current FY 2021-22 for all the applicable object codes must be filled here. This information is available from civil accounts (SAP generated accounts).
- Serial Number 9: Calculate probable collection of Receipts for FY 2021-22 by entering the sum of columns 7 and 8 here.
- Serial Number 10: Provide Budget Estimates of Receipts for FY 2021-22 as reflected in the budget book
- Serial Number 11: Enter Estimate of Receipts for FY 2022-23. This must be based on planned activities to be achieved by the Collecting Officers (COs) / Drawing and Disbursing Officers (DDOs).
- Serial Number 12: Enter forecast of Receipts for FY 2023-24. This must be based on plans to be achieved by the Collecting Officers (COs) / Drawing and Disbursing Officers (DDOs) in the future. **Forecasts are only required at major and minor objects level.**
- Serial Number 13: Enter Forecast of Receipts for FY 2024-25. This must be based on plans to be achieved by the Collecting Officers (COs) / Drawing and Disbursing Officers (DDOs) in the future. **Forecasts are only required at major and minor objects level.**

General Instructions:

- All data shall be entered at detailed object code level (e.g. *C02802 Fees Govt. University Professional Art College*) except for forecasts in columns with serial 12 and 13.
- Sub-totals shall be provided at minor object level (e.g. *C208 Total Social Services*) and major object code level (e.g. *C02 Total Receipts from Civil Admin.*) for columns with serial 6 to 11.
- Object codes shall be presented according to the sequence reflected in the budget book (e.g. *C02 followed by C028 followed by C02802, C02813 etc.*).
- Grand totals shall be provided for columns with serials 6 to 11.
- Grand totals for estimate / forecast of receipts for FY 2022-23 till FY 2024-25 shall meet applicable revenue targets.
- Data provided shall be gender disaggregated, where relevant.
- In addition to forms for each individual DDO, Administrative Departments are requested to submit a summary in prescribed format of form BM-1 at the level of attached department.
- **A justification must be provided in the shape of detailed explanatory memo with adequate analytical details and supporting documents.**

Form BM-II - Estimates of Permanent Expenditure FY 2023-24 and two outer financial years 2024-25 to 2025-26

(1) Department _____
 (2) Attached Department (where applicable) _____
 (3) Grant No. _____
 (4) Grant Name _____
 (5) Fund Centre Name _____
 (6) Fund Centre Code (DDO Code) _____
 (7) Sub-detailed Function _____

Rupees.

(8) Detailed Object code	(9) Detailed Object description	(10) Posts Data								(11)-(14) ACCOUNTS INFORMATION				(15)-(18) Outer Years Estimates			
		BS	Post Code	No. of Posts 2022-23			No. of Posts 2023-24			Actual Expenditure 2021-22	Actual Expenditure (Last 8 Months) 2021-22	Actual Expenditure (First 4 Months) 2022-23	Probable Outlay in 2022-23 (Col.12+13)	Budget Estimates 2022-23	Proposed Budget Estimates 2023-24	Budget Estimates 2024-25	Budget Estimates 2025-26
				Male	Female	Total	Male	Female	Total								
(a) Employee Related Expenses																	
(b) Non-salary Expenses																	
GRAND TOTAL (a+b)																	

Note: please leave shaded cells blank

(Signature) _____
 Name _____
 Designation _____
 Telephone Number _____

Instructions for filling the Form BM-II

“Estimates of Permanent Expenditure FY 2023-24 and two outer financial years 2024-25 & 2025-26”

The purpose of this Form is to present Estimates of Permanent Expenditure by Drawing & Disbursing Officers (DDOs). The Estimates will be prepared at detailed object level for FY 2023-24 and two outer financial years 2024-25 & 2025-26. Sub-totals must be provided at minor and major objects level.

Specific Instructions:

- Serial Number 1: Give full name of the relevant department (*e.g. Health Dept.*)
- Serial Number 2: Identify attached department by giving both codes and the related description {*e.g. 5002 DG Agriculture (Extension)*}
- Serial Number 3: Give relevant Grant No. as reflected in the budget book (*e.g. PC21016*).
- Serial Number 4: Give relevant Grant Name as reflected in the budget book (*e.g. Health Services*).
- Serial Number 5: Identify the Fund Centre Name for which the budget is prepared, (*e.g. BV Hospital/QAMC Bahawalpur*).
- Serial Number 6: Identify Fund Centre Code – DDO (*e.g. BO4002*).
- Serial Number 7: Enter Sub-detailed Function (both codes and the related description) according to the Chart of Accounts at detailed object level, (*e.g. 073101-General Hospital Services*).
- Serial Number 8: Enter detailed objects codes from the Chart of Accounts (CoA) (*e.g. A03201*).
- Serial Number 9: Identify description of corresponding object code as given in CoA (*e.g. Postage and Telegraph*).
- Serial Number 10: Write down the basic scale, post code and number of posts for FY 2022-23 and 2023-24. Number of posts should also be distinguished between male and female. **Proposed SNE should not be included in FY 2023-24.**
- Serial Number 11: Actual Expenditure for all the applicable object codes for FY 2021-22 must be filled here. This information is available from civil accounts (SAP generated accounts).
- Serial Number 12: Actual Expenditure of last 8 months of FY 2021-22 for all the applicable object codes must be filled here. This information is available from civil accounts (SAP generated accounts).
- Serial Number 13: Actual Expenditure of first 4 months of current FY 2022-23 for all applicable object codes must be filled here.

- Serial Number 14: Calculate probable Expenditure for FY 2022-23 by entering the sum of columns 12 and 13 here.
- Serial Number 15: Provide Budget Estimates for FY 2022-23 as reflected in the budget book.
- Serial Number 16: Enter Estimate of Expenditure for FY 2023-24. This would be based on planned activities to be achieved by the spending unit.
- Serial Number 17: Enter outer year Estimates of Expenditure for FY 2024-25. This would be based on plans to be achieved by the spending unit in the future. **Outer financial year estimates are only required at major and minor objects level.**
- Serial Number 18: Enter outer financial year Estimates of Expenditure 2025-26. This would be based on plans to be achieved by the spending unit in the future. **Outer financial year estimates are only required at major and minor objects level.**

General Instructions:

- All data shall be entered at detailed object code level (e.g. A03201).
- Sub-totals shall be provided at major object code level (e.g. A03 Operating Expenses) and minor object code level (e.g. A033 Utilities) for columns with serials 11 to 18.
- Object codes shall be presented according to the sequence reflected in the CoA / budget book (e.g. A01 followed by A011 followed by A01101, A01102, A01150 etc.).
- Grand totals shall be provided for columns with serials 11 to 18.
- **Grand totals for estimate / forecast of expenditure for FY 2023-24 till 2025-26 must not exceed applicable expenditure ceilings.**
- Grand total and sub-totals of form BM-II must be reconciled with forms BM-III & BM-III-A.
- Data provided shall be gender disaggregated, where relevant.
- In addition to forms for each DDO, Administrative Departments are requested to submit a summary in prescribed format of form BM-II at the level of attached department.
- **A justification must be provided particularly in relation to non-salary items in the shape of detailed explanatory memo with adequate analytical details, and applicable supporting documents.**

Form BM-III - Details of Sanctioned Posts for Permanent Expenditure Estimates FY 2023-24

(1) Department _____

(2) Attached Department (where applicable) _____

(3) Grant No. _____

(4) Grant Name _____

(5) Fund Centre Name _____

(6) Fund Centre Code (DDO Code) _____

(7) Sub-Detailed Function _____

8	9	10	11	12	13	14	15		16	17 (Rupees)
Name	Designation	Personnel No. (as per Pay Roll)	BS	Male (M) / Female(F)	Basic Pay of Government Servant as on 01 July	Annualised Basic Pay for the period 1 July to 30 June (12 months)	Increment falling due on 01 December		Total provision of Basic Pay for 2023-24 (Col.14+16)	
							Rate of increment	Amount of increment for 7 months		
GRAND TOTAL										

Note:

- 1) List scale, name & designation wise allowances in the above table
- 2) Please write vacant in the Name & Designation column against all vacant positions
- 3) Please add additional rows, if required

(Signature) _____

Name _____

Designation _____

Telephone Number _____

Form BM-III-A - Details of Allowances for Sanctioned Posts for Permanent Expenditure Estimates FY 2023-24

(1)	(2)	(3)						(4)		(5)
Name	Designation/ Position	Regular Allowances for the Year (Rate of Allowance x 12)						Other Allowances		Total Allowances
		House Rent	Conveyance					Medical Charges	Leave Salary	
Total Allowances		-	-	-	-	-	-	-	-	-

- Note:
- 1) List scale, name & designation wise allowances in the above table
 - 2) Please write vacant in the Name & Designation column against all vacant positions
 - 3) Please add additional rows, if required

(Signature) _____
 Name _____
 Designation _____
 Telephone Number _____

Instructions for filling the Forms BM-III & BM-III-A

“Details of Sanctioned Posts for Permanent Budget Estimates FY 2023-24”

The purpose of these forms is to submit post wise breakup of pay & allowances of each employee at Drawing & Disbursing Officers (DDOs) level. The Estimates will be prepared against sanctioned posts as reflected in the budget book, including additional posts (if) provided during the financial year 2021-22. Proposed SNE should not be included in FY 2022-23. Provision of vacant positions should also be indicated.

Specific Instructions:

Form BM-III

- Serial Number 1: Give full name of the relevant Department (e.g. Health Dept.)
- Serial Number 2: Identify Attached Department by giving both Code and the related Description {e.g. 5002 DG Agriculture (Extension)}
- Serial Number 3: Give relevant Grant No. as reflected in the budget book (e.g. PC21016.
- Serial Number 4: Give relevant Grant Name as reflected in the budget book (e.g. Health Services).
- Serial Number 5: Identify the Fund Centre Name for which the budget is prepared, (e.g. BV Hospital/QAMC Bahawalpur).
- Serial Number 6: Identify Fund Centre Code – DDO (e.g. BO4002).
- Serial Number 7: Enter sub-detailed Function (both code and the related description) according to the Chart of Accounts at detailed object level, (e.g. 073101 General Hospital Services).
- Serial Number 8: Enter first name and last name of the employee drawing salary against the sanctioned post as per payroll.
- Serial Number 9: Enter designation of employee drawing salary against the sanctioned post.
- Serial Number 10: Enter personnel number of the employee drawing salary against the sanctioned post as per payroll
- Serial Number 11: Enter Basic Scale (BS) number of the post as reflected in the budget book.
- Serial Number 12: Identify Male (M) or Female (F), respectively.
- Serial Number 13: Enter the monthly basic pay of the employee due on 1st July 2023.
- Serial Number 14: Enter the annual basic pay of the employee for the period of 1st July 2023 to 30th June 2024.
- Serial Number 15: Enter rate of increment provided by the Government for relevant post.
- Serial Number 16: Present financial impact of increment for relevant post for the period December 2022 to June 2023 (7 months).

Serial Number 17: Calculate anticipated amount of basic pay for FY 2023-24 by entering the sum of columns 14 and 16 here.

Form BM-III-A

Serial Number 1: Enter first name and last name of the employee drawing salary against the sanctioned post as per payroll.

Serial Number 2: Enter designation of employee drawing salary against the sanctioned post.

Serial Number 3: Calculate regular allowances against each sanctioned post.

Serial Number 4: Calculate other regular allowances (e.g. *A0122Y Adhoc Relief Allowance - 2017*) against the sanctioned post.

Serial Number 5: Calculate total allowances by adding columns 3 to 4.

General Instructions:

- Posts shall be presented according to the BS sequence reflected in the budget book.
- Sub-totals of pay shall be provided separately for gazetted and non-gazetted posts
- Grand totals shall be provided in Pay & Allowances columns.
- Grand total and sub-totals of forms BM-III & BM-III-A must be reconciled with form BM-II.
- Data provided shall be gender disaggregated, where relevant.
- **A justification must be provided in the shape of detailed explanatory memo with adequate analytical details and applicable supporting documents.**

Form BM-IV - Proposal for Schedule of New Expenditure (SNE) FY 2023-24

(1) Department _____

(2) Attached Department (where applicable) _____

(3) Grant No. _____

(4) Grant Name _____

(5) Fund Centre Name _____

(6) Fund Centre Code (DDO Code) _____

(7) Sub-detailed Function _____

All Amounts in Rs.

(8) Detailed Object Code	(9) Detailed Object Description	(10) Existing Sanctioned Strength of Posts 2022-23	(11) SNE Proposal 2023-24				(14) Financial Impact	(15) Justification (Please give a brief in the column and attach detailed justification and indicate reference number)	(16) Please indicate posts or relevant items approved during last 3 years			(19) Outer Years Estimates	
			Salary		Non-Salary				2020-21	2021-22	2022-23	Budget Estimates 2023-24	Budget Estimates 2024-25
			No. of Posts M/F	BS	No. / Quantity of Item(s)								
<u>(a) Employee Related Expenses</u>													
<u>(b) Non-Salary Expenses</u>													
GRAND TOTAL (a+b)													

(Signature) _____

Name _____

Designation _____

Telephone Number _____

Instructions for filling the Form BM-IV

“Proposal for Schedule of New Expenditure (SNE) FY 2023-24”

The purpose of this Form is to present proposals for Schedule of New Expenditure (SNE) by Drawing & Disbursing Officers (DDOs). The information will be prepared at detailed object level and sub-detail function level for FY 2023-24 and two outer financial years 2024-25 & 2025-26. Historical data in relation to post/items must also be provided.

Specific Instructions:

- Serial Number 1: Give full name of the relevant department (e.g. Health Dept.)
- Serial Number 2: Identify Attached Department by giving both Code and the related description (e.g. 5002 DG Agriculture (Extension))
- Serial Number 3: Give relevant Grant No. as reflected in the budget book (e.g. PC21016).
- Serial Number 4: Give relevant Grant Name as reflected in the budget book (e.g. Health Services).
- Serial Number 5: Identify the Fund Centre Name for which the budget is prepared, (e.g. BV Hospital/QAMC Bahawalpur).
- Serial Number 6: Identify Fund Centre Code – DDO (e.g. BO4002).
- Serial Number 7: Enter sub-detailed Function (both Code and the related Description) according to the chart of accounts at detailed level, (e.g. 073101 General Hospital Services).
- Serial Number 8: Enter in this column as applicable (i) major, minor and detailed objects codes from the Chart of Accounts (e.g. A09501) and (ii) Sub-detail Item numbers as reflected in the budget book (e.g. 400).
- Serial Number 9: Identify description of corresponding object code as given in CoA and sub detail item number as given in the budget book (e.g. Transport for Object Code A09501 and Motorcycles for Sub-detail Item number 400).
- Serial Number 10: Enter the number of sanctioned posts for FY 2022-23 for each individual Basic Scale (BS).
- Serial Number 11: Enter additional number of posts required against **similar position** in budget 2023-24. Number of posts should also be distinguished between male and female.
- Serial Number 12: Write down the Basic Scale of the each post
- Serial Number 13: Enter additional quantity of goods required against the **similar item** in budget 2023-24.
- Serial Number 14: Enter the estimated amount (Rs.) of financial implications of posts/items proposed in the SNE.
- Serial Number 15: Provide a brief justification pertaining to each post/item. If applicable, add a reference to a more detailed justification that may be provided separately to this form.

- Serial Number 16: Enter approved number of posts or quantity of items for FY 2020-21.
- Serial Number 17: Enter approved number of posts or quantity of items for FY 2021-22.
- Serial Number 18: Enter approved number of posts or quantity of items for FY 2022-23.
- Serial Number 19: Enter outer financial year Estimates of Expenditure for FY 2023-24 & 2024-25, if SNEs are continued in nature.

General Instructions:

- All data shall be entered at detailed object code level (e.g. A09501).
- Subtotals shall be provided at major object code level (e.g. A09 Total Physical Assets), minor object code level (e.g. A095 Total Purchase of Transport) and detailed object code level (e.g. A09501 Transport).
- Grand totals shall be provided for columns with serials 10 to 19.
- In addition to forms for each individual DDO, Administrative Departments are requested to submit a summary in prescribed format of form BM-IV at the level of attached department.
- Data provided shall be gender disaggregated, where relevant.
- **A justification must be provided in the shape of detailed explanatory memo with adequate analytical details and supporting documents.**

Form BM-V - Proposal for Budget Re-appropriation FY 2022-23

(1) Department _____

(2) Attached Department (where applicable) _____

(3) Grant No. _____

(4) Grant Name _____

(5) Fund Centre Name _____

(6) Fund Centre Code (DDO Code) _____

(7) Sub-Detailed Function _____

All Amounts in Rs.

(8) From			(12) To		
(9) Detailed Object Code	(9) Detailed Object Description	(10) Amount of Re-appropriations (-)	(11) Detailed Object Code	(12) Detailed Object Description	(13) Amount of Re-appropriations (+)
GRAND TOTAL					

(Signature) _____

Name _____

Designation _____

Telephone Number _____

Instructions for filling the Form BM-V

“Proposal for Budget Re-appropriation FY 2022-23”

The purpose of this form is to submit the proposal for re-appropriation from a particular object to another object by a Drawing & Disbursing Officers (DDOs). The estimates must be prepared at detailed object level.

Specific Instructions:

- Serial Number 1: Give full name of the relevant Department (*e.g. Health Dept.*)
- Serial Number 2: Identify Attached Department by giving both code and its Description (*e.g. 5002 DG Agriculture (Extension)*).
- Serial Number 3: Give relevant Grant No. as reflected in the budget book (*e.g. PC21016*).
- Serial Number 4: Give relevant Grant Name as reflected in the budget book (*e.g. Health Services*).
- Serial Number 5: Identify the Fund Centre name for which the budget is prepared, (*e.g. BV Hospital/QAMC Bahawalpur*).
- Serial Number 6: Identify Fund Centre Code – DDO (*e.g. BO4002*).
- Serial Number 7: Enter Sub-detailed Function (both code and the related description) according to the Chart of Accounts at detailed level, (*e.g. 073101 General Hospital Services*).
- Serial Number 8: Fill detailed objects codes from Chart of Accounts (CoA) (*e.g. A03201*)
- Serial Number 9: Identify description of corresponding object code as given in CoA (*e.g. Postage and Telegraph*).
- Serial Number 10: Enter amount of each object code from which a re-appropriation (-) is requested.
- Serial Number 11: Fill detailed objects codes from Chart of Accounts (CoA). The object codes in this column must be provided at detailed level (*e.g. A03201*)
- Serial Number 12: Identify description of relevant object code as given in CoA (*e.g. Postage and Telegraph*).
- Serial Number 13: Enter amount of each object head to which a re-appropriation (+) is requested.

General Instructions:

- All data shall be entered at detailed object code level (*e.g. A03201*).
- Sub-totals shall be provided at major object code level (*e.g. A03 Operating Expenses*) and minor object code level (*e.g. A033 Utilities*) for columns at serials 10 and 13.
- Object codes shall be presented according to the sequence reflected in the budget book (*e.g. A01 followed by A011 followed by A01101, A01102, A01150 etc.*).
- Grand total shall be provided for columns at serials 10 and 13.

- Data provided shall be gender disaggregated, where relevant.
- **The Administrative Department must duly approve each proposal for Re-appropriation prepared by a sub-ordinate DDO before forwarding it to the Finance Department.**
- **A detailed justification must be provided in the shape of detailed explanatory memo with adequate analytical details and applicable supporting documents.**

Form BM-VI - Proposal for Supplementary Budget FY 2022-23

(1) Department _____

(2) Attached Department (where applicable) _____

(3) Grant No. _____

(4) Grant Name _____

(5) Fund Centre Name _____

(6) Fund Centre Code (DDO Code) _____

(7) Sub-Detailed Function _____

			All Amounts in Rs.
(8)	(9)	(10)	(11)
Detailed Object Code	Detailed Object Description	Type of Supplementary (Reg / Tech / Token / Other)	Amount of (+) Supplementary Budget
GRAND TOTAL			

(Signature) _____

Name _____

Designation _____

Telephone Number _____

Instructions for filling the Form BM-VI

“Proposal for Supplementary Budget FY 2022-23”

The purpose of this Form is to request for Supplementary Budget FY 2021-22 by the Drawing & Disbursing Officers (DDOs). The request must be prepared at detailed object level.

Specific Instructions:

- Serial Number 1: Give full name of the relevant department (e.g. Health Dept.)
- Serial Number 2: Identify Attached Department by giving both Code and the related description (e.g. 5002 DG Agriculture (Extension)).
- Serial Number 3: Give relevant Grant No. as reflected in the budget book (e.g. PC21016).
- Serial Number 4: Give relevant Grant Name as reflected in the budget book (e.g. Health Services).
- Serial Number 5: Identify the Fund Centre Name for which the budget is prepared, (e.g. BV Hospital/QAMC Bahawalpur).
- Serial Number 6: Identify Fund Centre Code – DDO (e.g. BO4002).
- Serial Number 7: Enter sub-detailed Function (both code and the related description) according to the chart of accounts at detailed level, (e.g. 073101 General Hospital Services).
- Serial Number 8: Enter detailed objects codes from Chart of Accounts (CoA) (e.g. A03201).
- Serial Number 9: Identify the description of the corresponding object code as given in CoA (e.g. Postage and Telegraph).
- Serial Number 10: Identify the type of supplementary grant requested either (i) Regular (Net) or (ii) Technical or (iii) Token or (iv) Other
- Serial Number 11: Enter supplementary grant amount required for a particular object.

General Instructions:

- All data shall be entered at detailed object code level (e.g. A03201).
- Subtotals shall be provided at major object code level (e.g. A03 Operating Expenses) and minor object code level (e.g. A033 Utilities) for column with serial 11.
- Object codes shall be presented according to the sequence reflected in the budget book (e.g. A01 followed by A011 followed by A01101, A01102, A01150 etc.).
- Grand total shall be provided for column with serial 11.
- Data provided shall be gender disaggregated, where relevant.
- **The Administrative Department must duly approve each proposal for supplementary grant prepared by a subordinate DDO before forwarding it to the Finance Department.**
- **A justification must be provided in the shape of detailed explanatory memo with adequate analytical details and applicable supporting documents.**

Form BM-VII-A - Revised Estimates / Second Statement of Excess & Surrenders FY 2022-23

(1) Department _____

(2) Attached Department (where applicable) _____

(3) Grant No. _____

(4) Grant Name _____

(5) Fund Centre Name _____

(6) Fund Centre Code (DDO Code) _____

(7) Functional Classification _____

All Amounts in Rs.

(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
Object code	Object description	Original Budget Estimates 2022-23	Proposed Re-appropriation (+/-) within budget by AD if any 2022-23 (BM-V)	Approved Amount of Re-appropriation (+/-) by FD 2022-23	Modified Budget Estimate 2022-23 (Col.10+11+12)	ACTUALS			Supplementary Budget 2022-23	***Anticipated/ Revised Expenditure for CFY 2022-23	Excess (+) (Col.18-13)	Savings (-) (Col.18-13)
						First 8 Months CFY 2022-23	Last 4 Months of FY 2022-23	Total Actuals (Col.14+15)				
GRAND TOTAL												

***This will be the head of the department forecast of the expenditure for the entire current financial year based on the progress of actuals.

(Signature) _____

Name _____

Designation _____

Telephone Number _____

Instructions for filling the Form BM-VII-A

“Revised Estimates / Second Statement of Excess & Surrenders FY 2022-23”

The purpose of this form is to present the revised expenditure estimates for FY 2022-23 by considering all excess, surrenders and re-appropriation pertaining to each detailed object by Drawing & Disbursing Officers (DDOs).

Specific Instructions:

- Serial Number 1: Give full name of the relevant Department (*e.g. Health Dept.*)
- Serial Number 2: Identify Attached Department by giving both Code and the related cription (*e.g. 5002 DG Agriculture (Extension)*).
- Serial Number 3: Give relevant Grant No. as reflected in the budget book (*e.g. PC21016*).
- Serial Number 4: Give relevant Grant Name as reflected in the budget book (*e.g. Health Services*).
- Serial Number 5: Identify the Fund Centre Name for which the budget is prepared, (*e.g. BV Hospital/QAMC Bahawalpur*).
- Serial Number 6: Identify Fund Centre Code – DDO (*e.g. BO4002*).
- Serial Number 7: Enter Sub-detailed Function (both code and the related description) according to the Chart of Accounts at detailed level, (*e.g. 073101 General Hospital Services*).
- Serial Number 8: Fill detailed objects codes from Chart of Account (CoA) (*e.g. A03201*).
- Serial Number 9: Enter description of corresponding object code as given in CoA (*e.g. Postage and Telegraph*).
- Serial Number 10: Provide original Budget Estimates FY 2022-23 as per budget book.
- Serial Number 11: Requested (+/-) re-appropriations for FY 2022-23, in addition to already approved re-appropriations, may be proposed here, if applicable.
- Serial Number 12: Enter the amount approved by the Finance Department in FY 2022-23 by way of (+/-) re-appropriation (s).
- Serial Number 13: Enter the total outlay for FY 2022-23 by calculating the sum of columns 10, 11 and 12 here.
- Serial Number 14: Actual Expenditure of first 8 months of current FY 2022-23 for all applicable objects must be filled here.
- Serial Number 15: Actual Expenditure of last 4 months of FY 2022-23 for all applicable account heads must be filled here.
- Serial Number 16: Enter probable outlay for FY 2022-23 by calculating the sum of columns 14 and 15.
- Serial Number 17: Enter the amount sanctioned in FY 2022-23 other than original Budget Estimates FY 2022-23.

- Serial Number 18: The Revised Estimates of Expenditure for Current FY 2022-23 must be proposed here.
- Serial Number 19: The positive variance between the Revised Estimates of Expenditure FY 2022-23 (Serial 18) and the modified budget estimate FY 2022-23 (Serial 13) must be calculated and presented here as excess/supplementary.
- Serial Number 20: The negative variance between the Revised Estimates of Expenditure FY 2022-23 (Serial 18) and the modified budget estimate FY 2022-23 (Serial 13) must be calculated and presented here as excess/supplementary.

General Instructions:

- All data shall be entered at detailed object code level (e.g. A03201).
- Subtotals shall be provided at major object code level (e.g. A03 Operating Expenses) and minor object code level (e.g. A033 Utilities) for column with serials 10 to 20.
- Object codes shall be presented according to the sequence reflected in the budget book (e.g. A01 followed by A011 followed by A01101, A01102, A01150 etc.).
- A Grand total shall be provided for columns with serials 10 to 20.
- Data provided shall be gender disaggregated, where relevant.
- **The Administrative Department must duly approve Revised Estimates / Second Statement of Excess and Surrenders prepared by subordinate DDOs before forwarding it to the Finance Department.**
- **A justification must be provided in the shape of detailed explanatory memo with adequate analytical details and applicable supporting documents.**

Form BM-VIII -Estimates of Annual Development Programme (ADP) FY 2023-24

(1) Department _____

(2) Attached Department (where applicable) _____

(3) Grant No. _____

(4) Grant Name _____

(5) Fund Centre Name _____

(6) Fund Centre Code (DDO Code) _____

(7) Sub-detailed Function _____

Rs. million

(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)		
Sr. #	Project Code (LO No.)		Old G.S. No.	Sector/ Sub-sector/ Name of Scheme	District	Tehsil	Constituency/ PP No.	App./ Revision Date	Estimated Cost		Major Components	Major Targets	Exp. upto June, 2023	(ADP 2023-24 Proposed)						Grand Total	Projection for 2024-25	Projection for 2025-26	Throw Forward beyond June 2024 (11-21-22-23)		
	Cap.	Rev.	2021-22						F.Aid	Total				Local		Foreign Aid		Total							
														Cap.	Rev.	Cap.	Rev.	Cap.	Rev.						
GRAND TOTAL																									

- All the Administrative Departments initiate the Development Proposal and submit to the Concerned section in P&D through SMDP portal

(Signature) _____

Name _____

Designation _____

Telephone Number _____

Instructions for filling the Form BM-VIII

“Estimates of Annual Development Programme (ADP) FY 2023-24”

The purpose of this Form is to present Estimates of Annual Development Programme by Drawing & Disbursing Officers (DDOs)/Administrative Department. The Estimates will be prepared at Sector Sub-Sector & Scheme level for FY 2023-24. The forecast for FY 2024-25 to 2025-26 must be provided for each Sector/Sub-Sector Schemes.

Specific Instructions:

- Serial Number 1: Give full name of the relevant department (*e.g. Health Dept.*)
- Serial Number 2: Identify Attached Department by giving both code and the related Description (*e.g. 5002 DG Agriculture (Extension)*).
- Serial Number 3: Give relevant Grant No. as reflected in the budget book (*e.g. PC22036*).
- Serial Number 4: Give relevant Grant Name as reflected in the budget book (*e.g. Health Sector*).
- Serial Number 5: Identify the Fund Centre Name for which the budget is prepared, (*e.g. BV Hospital/QAMC Bahawalpur*).
- Serial Number 6: Identify Fund Centre Code – DDO (*e.g. BO4002*).
- Serial Number 7: Enter sub-detailed Function (both Code and the related Description) according to the chart of accounts at detailed level, (*e.g. 073101 General Hospital Services*)
- Serial Number 8: The serial number should be written here (*e.g. 1,2,3*). However, P&D will assign general serial number for all schemes before final print.
- Serial Number 9: Enter project code (LO number) allotted by Finance department for capital allocation of scheme
- Serial Number 10: Enter project code (LO number) allotted by Finance department for revenue allocation of scheme
- Serial Number 11: Identify the serial number of particular scheme assigned by the P&D in ADP 2021-22 for on-going schemes only
- Serial Number 12: Identify each Sector/Sub-sector and Ongoing/New schemes followed by name of individual scheme (*e.g. Construction of Modern Vegetable Market, Lahore*).
- Serial Number 13: Enter down the name of the District where the scheme is being executed (*e.g. Okara*).
- Serial Number 14: Enter down the name of the Tehsil where the scheme is being executed (*e.g. Renala Khurd District Okara*).
- Serial Number 15: Identify the constituency number where the scheme is being executed (*e.g. PP-110 Gujrat*).

- Serial Number 16: Identify the status of the scheme (*e.g. Approved/Unapproved*) and for approved schemes the approval date & revision date, if any, must be mentioned (*e.g. 20.05.2018*).
- Serial Number 17: Indicate foreign aid portion of total estimated cost (Rs.in million.) for a particular scheme.
- Serial Number 18: Indicate total estimated cost (Rs. in million.) for a particular scheme.
- Serial Number 19: Identify major components of the schemes
- Serial Number 20: Identify major targets which the scheme intended to achieve
- Serial Number 21: Provide cumulated estimated expenditure (Rs. in million) up to June, 2021 for a specific scheme.
- Serial Number 22: Enter estimated allocation (local) for Capital Expenditure (Rs.in million) for FY 2023-24. This would be based on planned activities to be achieved under particular scheme.
- Serial Number 23: Enter estimated allocation (local) for Revenue Expenditure for FY 2023-24. This would be based on planned activities to be achieved under particular scheme.
- Serial Number 24: Enter estimated allocation (Foreign Aid) for Capital Expenditure (Rs. in million) for FY 2023-24.
- Serial Number 25: Enter estimated allocation (Foreign Aid) for Revenue Expenditure (Rs. in million) for FY 2023-24. This would be based on planned activities to be achieved under particular scheme.
- Serial Number 26: Enter total capital allocation for FY 2023-24 by calculating the sum of columns 15 and 17 here.
- Serial Number 27: Enter total Revenue allocation for FY 2023-24 (Rs. in million) by calculating the sum of columns 16 and 18 here.
- Serial Number 28: Calculate the total amount for a particular scheme by adding the amount in column 19 & column 20 and enter it here.
- Serial Number 29: Enter forecast of Development Expenditure for FY 2024-25 for each scheme. This would be based on plans to be achieved under a particular scheme in the future.
- Serial Number 30: Enter Forecast of development expenditure for FY 2025-26 for each scheme. This would be based on plans to be achieved under a particular scheme in the future.
- Serial Number 31: Calculate the amount of throw-forward by subtracting the total expenditure amount in column 14 and estimates of allocation for FY 2023-24, 2024-25 & 2025-26 in columns 21, 22 & 23 from the total estimated cost amount in column 11 and enter it here

General Instructions:

- All data shall be entered at particular development scheme level (*e.g. Construction of Modern Vegetable Market*).

- Subtotals shall be provided at Sector / Sub-sector and ongoing/new schemes level (e.g. *Agriculture Supply & Prices, Agriculture Extension,*) for columns with serial7 **6 to 19** excluding columns 16 & 19.
- Grand totals shall be provided for columns with serials **10 to 24** excluding columns **12 & 13**.
- Data provided shall be gender disaggregated, where relevant.
- **A justification must be provided particularly in relation to new development schemes in the shape of detailed explanatory memo with adequate analytical details and applicable supporting documents.**

Form BCC-IX -Proposal for Development Budget Re-appropriation FY 2022-23

(1) Department _____

(2) Attached Department (where applicable) _____

(3) Grant No. _____

(4) Grant Name _____

(5) Fund Centre Name _____

(6) Fund Centre Code (DDO Code) _____

(7) Functional Classification _____

All Amounts in Rs. million

(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)
S.No.	Sector/ Sub-sector/ Name of Scheme	Existing Allocation			Additional Proposed / (+) Re-appropriation			Deduction proposed/ (-) Re-appropriation			Revised Allocation after proposed Re-appropriation		
ADP No.	Name of Scheme (on-going schmes)	Capital	Revenue	Total	Capital	Revenue	Total	Capital	Revenue	Total	Capital (3-6-9)	Revenue (4-7-10)	Total (12+13)
GRAND TOTAL													

(Signature) _____

Name _____

Designation _____

Telephone Number _____

Instructions for filling the Form BM-IX

“Proposal for Development Budget Re-appropriation FY 2022-23”

The purpose of this form is to submit the proposal for re-appropriation from a particular Sector / Subsector / On-going Scheme level. The proposal must be prepared at ADP Scheme level.

Specific Instructions:

- Serial Number 1: Give full name of the relevant Department (*e.g. Health Dept.*)
- Serial Number 2: Identify Attached Department by giving both code and the related description (*e.g. 5002 DG Agriculture (Extension)*).
- Serial Number 3: Give relevant Grant No. as reflected in the budget book (*e.g. PC22036 – Development (Health)*).
- Serial Number 4: Give relevant Grant Name as reflected in the budget book (*e.g. Health Sector*).
- Serial Number 5: Identify the Fund Centre Name for which the budget is prepared, (*e.g. BV Hospital/QAMC Bahawalpur*).
- Serial Number 6: Identify Fund Centre Code – DDO (*e.g. LZ4002*).
- Serial Number 7: Enter sub-detailed Function (both Code and the related Description) according to the chart of accounts at detailed level, (*e.g. 073101 General Hospital Services*).
- Serial Number 8: The Serial number of particular schemes assigned by the P&D in ADP 2020-21 must be written here.
- Serial Number 9: Identify each Sector/Sub-sector and Ongoing/New schemes followed by name of individual scheme (*e.g. Agriculture / Agriculture Research / New Scheme/ Construction of Modern Vegetable Market*).
- Serial Number 10: Enter existing allocation for particular scheme under Capital component for which a re-appropriation is requested.
- Serial Number 11: Enter existing allocation for particular scheme under Revenue component for which a re-appropriation is requested.
- Serial Number 12: Enter Total existing allocation for particular scheme for which a re-appropriation is requested.
- Serial Number 13: Enter additional allocation / (+) Re-appropriation for particular scheme under capital component for which a re-appropriation is requested.
- Serial Number 14: Enter additional allocation (+) Re-appropriation for particular scheme under Revenue component for which a re-appropriation is requested.
- Serial Number 15: Enter Total additional allocation (+) Re-appropriation for particular scheme for which a re-appropriation is requested.
- Serial Number 15: Enter proposed deduction (-) Re-appropriation for particular scheme under Capital component for which a re-appropriation is requested.

- Serial Number 16: Enter proposed deduction (-) Re-appropriation for particular scheme under Revenue component for which a re-appropriation is requested.
- Serial Number 17: Enter total proposed deductions (-) Re-appropriation for particular scheme for which a re-appropriation is requested.
- Serial Number 18: Enter revised allocation for particular scheme under Capital component for which a re-appropriation is requested. Calculate this by adding positive re-appropriations (column 6) and subtracting negative re-appropriations (column 9) from the existing allocation in column 3.
- Serial Number 19: Enter revised allocation for particular scheme under Revenue component for which a re-appropriation is requested. Calculate this by adding positive re-appropriations (column 7) and subtracting negative re-appropriations (column 10) from the existing allocation in column 4.
- Serial Number 20: Enter total revised allocation for particular scheme for which a re-appropriation is requested. Calculate this by adding columns 12 and 13.

General Instructions:

- All data shall be entered at particular development scheme level (e.g. Construction of Modern Vegetable Market).
- Subtotals shall be provided at Sector/ Sub-sector and ongoing/new schemes level (e.g. *Agriculture Supply & Prices, Agriculture Extension,*) for columns with serials **3 to 14**.
- Grand totals shall be provided for columns with serials **3 to 14**.
- Data provided shall be gender disaggregated, where relevant.
- **A justification must be provided particularly in relation to new development schemes in the shape of detailed explanatory memo with adequate analytical details and applicable supporting documents.**

Form BCC-S2-MTBF 2023-26 (BE FY 2023-24)

To be completed and submitted by the departments issued single ceilings by JPC (in addition to their budgetary proposals submitted on relevant preceding forms)

- (1) Grant No. and Name _____
- (2) Fund Centre Code _____
- (3) Cost Centre/ DDO Code _____
- (4) Functional Classification _____
- (5) Name of spending unit _____
- (6) Departmental policy objectives relevant to spending unit _____

Sr. No	7 Financial Outlay of Output (in PKR mn)			8 Output	9 Indicator (unit of measurement)	10				11 Outcome	12 Indicator (unit of measurement)	13				
	FY 2023-24	FY 2024-25	FY 2025-26			Actual 2021-22/ Baseline	Existing 2022-23	Target 2023-24	Target 2024-25			Target 2025-26	Actual 2021-22 Baseline	Existing 2022-23	Target 2023-24	Target 2024-25

Key Input requirement										
Sr. No	14 Financial Outlay (in PKR mn)			15 Particular	16 Indicator	17				
	FY 2022-23	FY 2023-24	FY 2024-25			Actual 2021-22	Existing 2022-23	Target 2023-24	Target 2024-25	Target 2025-26

(Signature) _____
 Name _____
 Designation _____
 Telephone Number _____

Instructions for filling MTBF Form S-2

The purpose of this Form is to identify and summarize Service Delivery allocations (i.e., Outcome and Output) Indicators and targets of a spending unit for MTBF period (i.e., 2022-2025) along with input requirements to achieve those outputs. This form will also enable the Department to review the linkages between the Departmental policy objectives and spending unit's Outputs and Outcomes (service delivery). The Form will include 'quantitative' or 'operational' data of the spending unit and will also include budgetary data. Once the required data is collected and summarized on this Form, it will then be used to develop an OBB statement. Operational data will also be provided for actual results of 2020-21 for comparison purposes.

Specific Instructions:

- Serial Number 1: Give relevant Grant No. and Grant Name.
- Serial Number 2: Identify Fund Centre code. (e.g., LQ3411)
- Serial Number 3: Identify Cost Center / DDO code. (e.g., FO4001)
- Serial Number 4: Write Functional Classification (both Code and the related Description) according to new chart of accounts at detailed level, (e.g., 073101 - General Hospital Services)
- Serial Number 5: Identify the spending unit for which MTBF budget is demanded.
- Serial Number 6: Mention Policy objective(s) of the Department from policy documents relevant to the spending unit.
- Serial Number 7: Enter the financial outlay for the outputs from FY 2023-26.
- Serial Number 8: Key Outputs of the Spending Unit. Mention Outputs that the spending unit would aim to deliver over the medium term (2023-26).
- Serial Number 9: For each output provide its indicator to measure the progress.
- Serial Number 10: Provide the figures for the current year's progress (2022-23) and actual results (2021-22) and the targets set for the medium term.
- Serial Number 11: Key Outcomes of the Spending Unit. Mention the key outcomes that the spending unit would aim to deliver over the medium term. The outcomes should be a result of the outputs.
- Serial Number 12: For each outcome provide its indicator to measure the progress.
- Serial Number 13: Provide the figures for the current year's progress (2022-23) and actual results (2022-23) and the targets set for the medium term.
- Serial Number 14: Provide the financial estimation of the inputs over the medium term.
- Serial Number 15: Mention key input requirements that would be required to achieve outputs targets for 2023-26 (mentioned in Serial Number 8). Please provide only key inputs (e.g., Staff, Vehicles, equipment, etc.)
- Serial Number 16: For each input e.g., staff please mention its indicator
- Serial Number 17: Provide the targets of the inputs for 2023-26 (separately for each year) along with 2020-21 & 2021-22 status.

Form BCC-S3-GRB (FY 2023-24): Gender Responsive Budgeting Checklist

To be completed and submitted by all the departments (in addition to their budgetary proposals submitted on relevant preceding forms)

Sr. No.	CRITERIA	YES	NO	OBSERVATIONS
Departmental Goals/Projects				
1	Do the Department's Goals include promoting gender parity/equality?			
2a	Have specific projects to benefit women and girls (W/G) been included in the Department's budget?			
2b	If yes, please provide a list of projects. ¹			
Gender Disaggregated Data				
1	Has gender disaggregated data/indicators been provided, where relevant?			
Departmental Budget				
1	Please indicate Department's budget for projects/initiatives that provide specific benefits to Women / Girls.			
2	What percentage of the Department's Development Budget has been allocated to projects aimed at the uplift of Women / Girls?			
3	What percentage of the overall Departmental Budget has been allocated to projects aimed at the uplift of Women / Girls?			

¹ Any initiative intended to promote gender equity or to address gender issues may be highlighted