



# **BUDGET CALL CIRCULAR 2018-2019**

**Government of Sindh  
Finance Department  
Karachi**

[www.fdsindh.gov.pk](http://www.fdsindh.gov.pk)

**MOST IMMEDIATE**

No. FD/B&E-I/4-1/59/BCC/2018-19



**GOVERNMENT OF SINDH  
FINANCE DEPARTMENT**

Karachi, dated the 15<sup>th</sup> October, 2017

**From:**

**Syed Hassan Naqvi,  
Secretary to Government of Sindh**

**To:**

1. The Chairman, Planning & Development Board, Sindh, Karachi.
2. The Senior Member, Board of Revenue, Sindh.
3. All Administrative Secretaries, Government of Sindh.
4. The Secretary, Provincial Assembly Sindh, Karachi.
5. The Secretary, Provincial Ombudsman (Mohtasib), Sindh, Karachi.
6. The Secretary, Ombudsman the Protection against Harassment of Women at Work Place, Sindh, Karachi.

**Subject: Budget Call Circular 2018-19 for Submission of Revised Estimates 2017-18, Budget Estimates 2018-19, ADP 2018-19 and Medium Term Budgetary Framework 2018-19 to 2020-21**

I am directed to refer to the subject cited above, and to inform that the Government of Sindh has embarked upon a Public Financial Management (PFM) reform agenda to support improvement in service delivery and performance in administrative departments. The reform agenda was approved by the Cabinet in October 2014 in the shape of PFM Reform Strategy.

2. While the full implementation of the PFM Reform Strategy will be phased over the coming years, these reforms has been started to impact on the budget process from recent past. The important interventions during the preparation of the 2018-19 budget include the following:

- (i) The preparation of a ***Budget Strategy Paper (BSP)***, and its presentation in the Cabinet is a first step in budget formulation. The purpose of this BSP is to provide key directions for the preparation of the budget. The strategy paper will be jointly prepared by the Finance Department, and Planning & Development Department, in consultation with relevant stakeholders.
- (ii) Based on the overall resource availability and Government priorities provided in the Budget Strategy Paper, the Finance Department will prepare and forward ***Indicative Budget Ceilings*** to all Administrative Departments. This is an important change which will provide indications of resources available to each Principal Accounting Officer.
- (iii) This ***Budget Call Circular*** has integrated the formulation of the Recurrent (non-development) & Development budget and it is being issued in consultation with Planning & Development Department. Accordingly two additional forms have been incorporated in

the circular for the formulation of development budget. The Planning & Development Department will have the lead role in development budget formulation, whereas, the Finance department will be formulating the non-development Budget, Receipts and MTBF. All Administrative Departments are required to submit budgetary proposals on prescribed forms which will be scrutinised by Finance Department and Planning & Development Department in detail, as per prevailing practice.

- (iv) The Administrative Departments are advised to prepare their proposals in accordance with the new Master Data which was revised during fiscal year 2016-17 for the elements Demand, Entity and Cost Centre. A record with revisions is also posted on the website of the Finance Department ([www.fdsindh.gov.pk](http://www.fdsindh.gov.pk)).
- (v) Some information that is required as part of this Budget Call Circular shall be exclusively provided by MTBF (**Medium-Term Budgetary Framework**) Pilot departments. This information includes Receipts and Expenditure Forecasts for 2019-20 & 2020-21 and performance indicators with associated targets.
- (vi) The Administrative Departments are required to ensure before forwarding the proposals of Budget Estimates, Revised Estimates and SNE to Finance Department for consideration that the same have been scrutinized and prioritized by the “**Priority Committee**” as per this department’s letter No.FD/B&E-I/Budget Circular / 2017-18, dated 27<sup>th</sup> September, 2017. In this regard recommendations of Priority Committee duly approved by the respective Administrative Secretary are essentially required to be annexed with these proposals
- (vii) The Administrative Departments are required to adhere to the timelines fully indicated in the Budget Calendar.
- (viii) Training on Budget Formulation will also be organized for various government functionaries, for which a training schedule will be circulated separately.

3. This Budget Call Circular contains the following Annexures (including forms):

**Annexure A** – General Guidelines (*Non-Development & Development*)

**Annexure B** – Budget Calendar (*Non-Development & Development*)

**Annexure C** – Forms and detailed instructions

**Annexure D** – Medium Term Budgetary Framework, An Overview

**Annexure E** – Multidimensional Poverty Index (MPI) Sindh

4. The receipt of this letter may kindly be acknowledged and an early action is requested in the matter.

Yours sincerely,

**Encl: as above**

**(SHAHAB QAMAR ANSARI)**  
**SPECIAL FINANCE SECRETARY (B&E)**  
for Secretary to Govt of Sindh  
Ph:99222116

**A copy is forwarded for information and necessary action to: -**

1. The Principal Secretary to Governor, Sindh, Karachi.
2. The Principal Secretary to Chief Minister, Sindh, Karachi.
3. The Military Secretary to Governor, Sindh, Karachi.
4. The Registrar, High Court of Sindh, Karachi.
5. The Chairman, Enquiries & Anti-corruption Estt., Karachi.
6. The Chairman, Chief Minister's Inspection, Enq. & Implementation Team, Karachi.
7. The Chairman, Sindh Public Service Commission, Hyderabad.
8. The Chairman, Sindh Services Tribunal, Karachi.
9. The Inspector General of Police, Sindh, Karachi.
10. The Inspector General of Prisons, Sindh, Hyderabad.
11. The Divisional Commissioners in Sindh (All)
12. The Deputy Commissioners in Sindh (All).

**(MUHAMMAD AZEEM)**  
**SECTION OFFICER (B&E-I)**  
for Secretary to Govt of Sindh  
Ph:99222151

**A copy is forwarded for information and necessary action to: -**

1. The Accountant General, Sindh, Karachi.
2. The Director General, Audit, Sindh, Karachi.
3. The Director, Local Fund Audit, Sindh, Karachi.
4. All Officers in Finance Department, Government of Sindh.
5. All District Accounts Officers/Treasury Officer in Sindh.
6. The Director (ERU), Finance Department, Government of Sindh, Karachi.
7. The Team Leader, PFM-SPP, Finance Department, Government of Sindh, Karachi.

**(MUHAMMAD AZEEM)**  
**SECTION OFFICER (B&E-I)**  
for Secretary to Govt of Sindh  
Ph:99222151

# Annexure A – GENERAL GUIDELINES

Please read the following instructions carefully before filling the forms.

## Budget Calendar, Instructions and Forms

1. The time-schedule prescribed in the Budget Calendar and the prescribed forms should be followed strictly. Timelines & Forms are prescribed for Receipts, Expenditure (*Non-Development & Development*) and MTBF. The detailed timelines for Administrative Departments (both Regular and Pilot MTBF departments) and other stakeholders are reflected in **Annexure B – Budget Calendar. Forms are presented in Annexure C.**
2. Administrative Departments are advised to develop an internal work plan and specific instructions and disseminate this to subordinate entities to ensure timely development of the relevant documents in accordance with the required standards.
3. The Administrative Departments must finalise the Revised Estimates 2017-18, Budget Estimates (*Non-Development*) 2018-19, ADP 2018-19, PSDP 2018-19 and MTBF 2019-20 to 2020-21 (for Pilot MTBF depts. only) in respect of all Drawing and Disbursing Officers on prescribed formats and forward the same to:

<b>Recurrent Budget (Non-Development)</b>	<b>Annual Development Programme (Development)</b>
The Secretary to Government of Sindh Finance Department, Finance Complex, A.K. Lodhi Block Sindh Secretariat Building No. 6 Karachi.	The Chairman, Planning & Development Board, Sindh Secretariat Building No.II Tughlaq House, Karachi.

4. All forms shall be prepared in Microsoft Excel. For each form (i) one electronic version (MS-Excel file) on a memory stick (USB) or CD-ROM and (ii) one duly signed printed version must be submitted.

## Schedule of New Expenditure (SNE)

5. Administrative departments are advised to submit SNE proposals (*form BCC-IV*), duly examined in the departments by conducting internal meetings, with following details/information for reviewing and finalisation of SNE by Finance department **latest by 15 November 2017:**
  - a. Due reference to the relevant (approved) strategies and policy documents.
  - b. **Details of existing vehicles with year of purchase and those purchased during last three years from Development and Non-development Budgets as well as names/ designation of officers to whom such vehicles have been allotted.**
  - c. **Condemnation Certificate of existing vehicles for purchase of new vehicles in replacement thereto from Motor Vehicle Inspector.**
  - d. **Details of existing sanctioned strength of posts and those created during last three years with sufficient justification for enhancement of posts and financial implication.**

- e. Details of existing Physical Assets (other than vehicles) such as Hardware, Machinery and Equipment, Furniture and Fixtures etc. with year of purchase and those purchased during last three years from Development and Non-development Budget.
  - f. **The justification must be provided in the shape of Detailed Explanatory memo with adequate analytical details and supporting documents.**
6. **The recurrent impact of development schemes**, likely to be completed in current fiscal year must be considered and the same may be communicated to Finance Department latest by **December 31, 2017**, alongwith **concurrence/consent of Planning and Development Department as well as commitment to finalize PC-IV and handing/taking over certificate, in due course of time.**

### **Budget Strategy**

- 7. The Finance Department, in consultation with the Planning & Development Department and Administrative Departments will develop the Budget Strategy Paper 2018-19 to 2020-21. This paper includes the budget policy for 2018-19. The Administrative Departments are advised to take note of this BSP when preparing proposals for the recurrent and development budget.
- 8. The Finance Department will issue expenditure ceilings in line with the (draft) budget strategy paper. Administrative Departments are requested to strictly adhere to these ceilings.

### **Recurrent Budget (Non-Development)**

- 9. Administrative departments are advised to submit budget proposals for Revenue and Expenditure aligned to the Budget Strategy (*forms BCC-I, BCC-II, BCC-III*). The proposals shall be duly examined in the departments by conducting internal meetings and consultations with subordinated DDOs, taking into consideration the following steps:
  - a. The Budget preparation forms shall be prepared by the Drawing and Disbursing Officers (DDOs), as per the instructions provided.
  - b. The Administrative Departments must rationalise budget proposals of the attached departments/subordinate offices and prioritise it before it is aggregated and forwarded to Finance Department.
  - c. Actual Expenditure incurred for current and past financial years as recorded in the Integrated Financial Management Information System (IFMIS) shall be reflected on prescribed formats, instead of estimates.
  - d. The Administrative Departments must ensure the departmental reconciliation of actual Receipts and Expenditure with Accountant General Sindh/District Accounts Offices/ Treasury office, as the case may be.
  - e. Entitlements/Ceilings of officers for Vehicle, Telephone, etc. must be considered while provisioning for the budget allocations in accordance of their rank.
  - f. The Administrative Departments must conduct the detailed needs assessment for their requirements (including utility bills) for next financial year, instead of relying on the supplementary or additional grants at the outset of current financial year.
  - g. Administrative Departments are advised to submit verified, separated (DDO-wise), and consolidated (for all the DDOs under their administrative control) budget proposals to Finance Department.

**10. Finance Department shall make necessary budgetary allocations depending on the resource availability as well as overall commitments of Government of Sindh.**

11. Finance Department may (i) reduce existing appropriations, (ii) delete an appropriation and/or (iii) **ignore late submissions if an Administrative Department does not meet the target dates as prescribed in the budget calendar or additional budget circulars and instructions.**

#### **Annual Development Programme (Development)**

12. The Annual Development Program 2018-19 will be prepared in line with prevalent economic policies, strategies of the Government and broad guidelines given by the Federal Government on preparation of PSDP 2018-19 and by abiding the following specific guidelines, which has been approved by the competent authority :

- a. All Administrative Departments may scrutinize their projects in the approved portfolio and determine whether these fall within the parameters of economic agenda of the Government. While undertaking this exercise, all departments may also identify those new projects, which could be implemented under Public Private Partnership (PPP) mode.
- b. 1st Edition of the ADP 2018-19 may be prepared at the tentative size indicated against each department in the Budget Strategy Paper (BSP) relating to development budget, which may vary depending on the availability of funds with Finance Department, GoS and final approval of the Chief Minister, Sindh. Moreover, the size of ADP of each department would be decided depending on the future demand, priority, impact on socio-economic and implementation capacity of the department.
- c. All Administrative Departments/Executing Agencies to ensure that the ratio of allocation of ongoing and new un-approved schemes be maintained at 80:20 in Provincial and Districts ADPs.
- d. Protect on-going schemes, which have reached at advance level for completion and provide allocations as per financial phasing given in PC-1s to complete more numbers of schemes.
- e. In order to decrease throw-forward little space will be available for including fresh/new schemes in ADP 2018-19. Only those new schemes will be considered which have high priority and emergent nature. Those new schemes should be arranged in order to priority within each sector/sub- sector, so that, if resources fall short of requirements, least priority schemes may be dropped.
- f. Approval process of new schemes included in ADP 2018-19 are required to be initiated in advance before March 31, 2018, so that, maximum number of schemes is approved in due course of time. The departments will have to bring new unapproved schemes of ADP 2017-18 as fresh schemes for ADP 2018-19 in case of priority.
- g. **The allocation for new schemes included in Provincial and Districts ADPs must not be less than 25% of the total cost. Cost and scope of new schemes included in ADP should not be changed at the time of preparation of PC-I, only variation up to 10% will be accepted. Moreover, New Schemes of Financial Year 2017-18, which will continue in next year's ADP, shall also be allocated at least 25% of the total cost in next year's ADP.**
- h. Allocation of new schemes be kept in view of the completion period of maximum 3 years whereas the same will be 2 years for District ADP.
- i. PC-1s of new schemes included in ADP 2017-18 are required to be furnished before 31st January, 2018. No new scheme will be continued in next year's ADP if not approved as per given timeline. The departments will have to bring it as fresh scheme for ADP 2018-19 in case of its priority.

- j. Schemes likely to be completed by June, 2018, as per commitment of the departments during ADP Review Meetings, should not be continued in next year's ADP.
- k. Schemes carrying token allocation, zero utilization and or un-approved for the last two consecutive years shall not be proposed in the ADP 2018-19.
- l. All Administrative Departments have to ensure indicating goals and targets of Sustainable Development Goals (SDGs) and actions proposed in Climate Change Policy Framework and constituency number against each scheme.
- m. The amount for the projects to be financed through foreign assistance should separately be mentioned in rupees, indicating the expenditure on import of goods and services. This is necessary because under certain aid agreements, the Government of Pakistan/Sindh is required to first incur the expenditure in local currency and thereafter the amount is reimbursed by the Development Partner/Foreign Donors.
- n. The counter-part funds required for Foreign Projects Assistance must be ensured to be kept in each year's ADP as per commitments made with International Development Partners.
- o. All Administrative Departments/concerned agencies will formulate their programs after full deliberations with all concerned stakeholders so that request for re-appropriation, immediately after the commencement of the fiscal year, can be avoided. As a policy, the Planning and Development Department /Board would not entertain any request for re-appropriation during the period from July to December, 2018.
- p. While forwarding the demand for ADP 2018-19, the department should also observe the 18th Amendment i.e., Division of subject between the provinces and the federation.
- q. A brief project profile and core objectives of the mega projects with total cost exceeding Rs.500 million may be given separately.
- r. All development projects should be based on feasibility studies. In case of projects of Infrastructure & production sectors costing Rs.500.00 million and above, the feasibility study would be mandatory. The project-oriented TORs should be prepared and experienced and professional consultants should be engaged for preparing feasibility studies. In case of projects costing less than Rs.500.00 million, it should be based on in-house feasibility study.
- s. No Block Allocation will be allowed in the next year's ADP, all departments will have to bring such development initiatives in scheme mode.
- t. The nomenclature of the schemes/projects has to be correctly given along with date of approval and completion in order to avoid discrepancies.
- u. Location of the schemes falling in more than one District or Sindh-based schemes may be avoided. Name of districts be given in the location column against each scheme, as such inclusion of umbrella schemes be avoided.
- v. Administrative Departments to consider Multidimensional Poverty Index (MPI) and inequality while preparing Annual Development Programme (ADP) 2018-19 (Annexure E)
- w. Realistic estimated cost be mentioned and proper allocation for Revenue and Capital components may be given for each scheme. Inequality while preparing Annual Development Programme (ADP) 2018-19.
- x. District based small schemes shall not be included in Provincial ADP as per policy approved by the Honourable Chief Minister, Sindh in 2014-15 i.e. "Small roads up to 3 KMs, Dispensaries, BHUs, C.C. Blocks / C.C. Flooring, Paver Blocks / Envercrete and Drains, Street Lights & Flood Lights, Compound Wall around Graveyards, Library, Press Club, Gymkhana, Entrance Gate, Religious Buildings such as Mosque, Dargah etc., Shopping



Centre, Maternity Homes, Parks, Children Zoo / Garden, Play Ground, Community Centers, Waiting Sheds/Waiting Halls, Public Toilets, Water Tanks/Hand Pumps”.

- y. Any instructions or policy guidelines to be issued from time to time will be adhered.

### **Medium Term Budgetary Framework**

13. The following Administrative Departments are required to present Medium Term Forecasts (*forms BCC-I, BCC-II and BCC-III*) and performance information (*Form BCC-IX*) on a pilot basis in accordance with principles for medium term planning as presented in Annexure D:
- a. Agriculture Supply & Prices Department
  - b. School Education Department
  - c. College Education Department
  - d. Energy Department
  - e. Health Department
  - f. Irrigation Department
  - g. Livestock & Fisheries Department
  - h. Social Welfare Department
  - i. Special Education Department

### **Revised Estimates**

14. As an input to the formulation of the budget, Administrative Departments are required to submit to the Finance Department the Revised Estimates for FY 2017-18 using the respective form (*form BCC-VII*) by February 20, 2018.

### **Recurrent Budget (*Non-development*) Re-appropriations and Supplementaries**

15. Administrative Departments will request the Finance Department for budget revisions, re-appropriations and supplementary allocations using the respective forms (*Form BCC-VI*). Each request shall be duly explained and justified. Only those re-appropriation requests will be granted which could not have been foreseen at the time of preparing the budget.
16. Only in exceptional cases, Administrative Departments may request the Finance Department for a supplementary budget using the respective form (*Form BCC-VI*). Supplementary budget requests will require approval from the Chief Minister.

### **Annual Development Programme Re-appropriations**

17. Administrative Departments may request the Planning and Development Department for re-appropriations using the respective form (*Form BCC-XI*). The Planning & Development Department will only entertain the request for re-appropriation during the period from January 01, 2018 to May 15, 2018. No re-appropriation proposal after May 15, 2018 will be entertained by the Finance Department.

### **Surrender of Savings**

18. Administrative Departments are required to submit to the Finance Department their surrender of savings of the recurrent & development budget by June 15, 2018 in using the relevant form.

## Annexure B - BUDGET CALENDAR 2018-19

S.No.	Activity	Responsible Entity	Form Ref. No.	Deadline
1.	Submission of proposals for SNE 2018-19.	ADs	Form BCC-IV	By November 15, 2017
2.	Issuance of draft Budget Strategy Paper and Indicative Budget Ceilings for Recurrent and Development budgets.	FD, P&DD		By January 7, 2018
3a.	Submission of Regular Receipts Estimates 2018-19.	ADs	Form BCC-I	By February 20, 2018
3b.	Submission of 'MTBF' Receipts Forecast 2019-20 to 2020-21.	MTBF Pilot ADs	Form BCC-I	By February 20, 2018
4	Identification of potential sectors for taxation and review of existing taxes/fees.	ADs		By February 20, 2018
5a.	Submission of Regular Expenditure Estimates 2018-19	ADs	Form BCC-II Form BCC-III	By February 20, 2018
5b.	Submission of 'MTBF' Expenditure Forecast 2019-20 to 2019-20.	MTBF Pilot ADs	Form BCC-II Form BCC-III Form BCC-IX	By February 20, 2018
6.	Submission of Revised Estimates /Final List of Excesses & Surrenders 2017-18.	ADs	Form BCC-VII	By February 20, 2018
7.	Submission of 1 <sup>st</sup> edition of proposed ADP 2018-19 by the AD to P&DD and FD ( <i>IN TRIPLICATE Soft &amp; Hard copy</i> )	ADS	Form BCC-X	By February 19 2018
8.	Printed copies of the 1 <sup>st</sup> edition of ADP 2018-19 along with the soft copy to be made available by FD to P&DD.	FD		By February 26, 2018
9.	Inter Departmental Priority Committee (IDPC) meetings for clearance of tentative Development Programme.	P&DD		By March 5 to 16, 2018
10.	Review collection of Receipts and Recoveries, in consultation with ADs.	FD, ADs		By March 30, 2018
11.	Communication of ADP 2018-19 by P&DD to FD for printing 2 <sup>nd</sup> edition of ADP	P&DD		By April 2, 2018

S.No.	Activity	Responsible Entity	Form Ref. No.	Deadline
12.	Supply of printed tentative ADP 2018-19 (2 <sup>nd</sup> edition) by FD to P&DD.	FD		By April 9, 2018
13.	Last date for incorporation of any modification in the ADP 2018-19 for Annual Plan Coordination Committee.	P&DD, FD		By April 16, 2018
14.	Finalisation of RE 2017-18, BE 2018-19 and SNE 2018-19 for Recurrent Budget	FD		By April 20, 2018
15.	Finalisation of 'MTBF' 2019-20 to 2020-21.	FD, Pilot MTBF ADs		By April 20, 2018
16.	Annual Plan Coordination Committee (APCC) meeting.	P&DD, FD, ADs		By 4 <sup>th</sup> week of April, 2018
17.	Finalization of new Taxation proposals and review existing Taxes/Fees.	FD		By April 30, 2017
18.	National Economic Council (NEC) meeting.	P&DD, FD		By 1 <sup>st</sup> week of May, 2018
19.	Finalisation of Annual Development Programme (ADP) 2018-19.	P&DD, FD		By May 16, 2018
20.	Completion of all budget documents, schedules, and summaries for the Cabinet.	FD		By May 28, 2018
21.	Presentation of the budget to the Cabinet and Provincial Assembly.	FM		By 1 <sup>st</sup> or 2 <sup>nd</sup> week of June, 2018
22.	Submission of Surrender of Savings.	ADs	Form BCC-VIII	By June 15, 2018

**Abbreviations:**

- AD – Administrative Departments
- ADP – Annual Development Programme
- PSDP – Public Sector Development Programme
- BSP – Budget Strategy Paper
- BE – Budget Estimates
- RE – Revised Estimates
- SNE – Schedule of New Expenditure
- FD – Finance Department
- FM – Finance Minister
- MTBF – Medium Term Budgetary Framework
- P&DD – Planning and Development Department

## **Annexure C – FORMS AND DETAIL INSTRUCTIONS**

Form BCC-I:	Estimates of Regular Receipts 2018-19 and MTBF 2019-20 to 2020-21
Form BCC-II:	Estimates of Regular Expenditure 2018-19 and MTBF 2019-20 to 2020-21
Form BCC-III:	Details of Sanctioned Posts for Regular Expenditure Estimates 2018-19
Form BCC-IV:	Proposal for Schedule of New Expenditure (SNE) 2018-19
Form BCC-V:	Proposal for Budget Re-appropriation (Non-Development) 2017-18
Form BCC-VI:	Proposal for Supplementary Budget 2017-18
Form BCC-VII:	Revised Estimates /Final List of Excesses and Surrenders 2017-18
Form BCC-VIII:	Submission of Surrender of Savings 2017-18
Form BCC-IX:	Performance Indicators and Targets 2018-19 to 2020-21 <i>(for Pilot MTBF departments only)</i>
Form BCC-X:	Estimates of Annual Development Programme (ADP) 2018-19
Form BCC-XI:	Proposal for Development Budget Re-appropriation 2017-18

## Instructions for filling the Form BCC-I

“Estimates of Regular Receipts 2018-19 and MTBF 2019-20 to 2020-21”

*The purpose of this Form is to present Estimates of Receipts by Revenue Collecting Officer (RCO)/Drawing & Disbursing Officer (DDO). The Estimates will be prepared at detailed object level for 2018-19. Subtotals must be provided at minor and major object code level. **Only MTBF Pilot departments must provide forecasts for 2019-20 and 2020-21.***

### Specific Instructions:

- Serial Number 1: Give full name of the relevant Department (*e.g. Education & Literacy Dept.*)
- Serial Number 2: Identify Attached Department by giving both Code and the related Description (*e.g. KQ0754 Regional Director Colleges Karachi*).
- Serial Number 3: Identify the Fund Centre Name for which the estimates of Regular Receipts are prepared, (*e.g. Government Girls Degree College Azam Basti Manzoor Colony Karachi*).
- Serial Number 4: Identify Fund Centre Code - RCO/DDO (*e.g. KQ1740*).
- Serial Number 5: Enter Functional Classification (both Code and the related Description) according to the chart of accounts at detailed level, (*e.g. 093101 General Universities/Colleges/Institutes*).
- Serial Number 6: Enter detailed objects codes from Chart of Account (CoA) (*e.g. C02802*).
- Serial Number 7: Identify description of corresponding object code as given in CoA (*e.g. Fees Govt. University Professional Art College*).
- Serial Number 8: Actual Receipts (in Rs.) for all the applicable account heads for 2016-17 must be filled here. This information is available from Accountant General Sindh Reconciliation of Accounts of June 2017.
- Serial Number 9: Actual Receipts (in Rs.) of last 8 months of FY 2016-17 for all the applicable account heads must be filled here. This information is available from Accountant General Sindh Reconciliation of Accounts of June 2017.
- Serial Number 10: Actual Receipts (in Rs.) of first 4 months of Current FY 2017-18 for all the applicable account heads must be filled here.
- Serial Number 11: Calculate probable outlay of Receipts for 2017-18 (in Rs.) by entering the sum of column 9 and 10 here.
- Serial Number 12: Provide Revised Estimates of Receipts for 2015-16 (in Rs.) as reflected in the budget book.
- Serial Number 13: Provide Revised Estimates of Receipts for 2016-17 (in Rs.) as reflected in the budget book.
- Serial Number 14: Provide Original Estimates of Receipts for 2017-18 (in Rs.) as reflected in the budget book.
- Serial Number 15: Enter Estimate of Receipts for 2018-19 (in Rs.). This must be based on planned activities to be achieved by the Revenue Collecting Officer (RCO) / Drawing and Disbursing Officer (DDO).
- Serial Number 16: Enter Forecast of Receipts for 2019-20 (in Rs.). This must be based on plans to be achieved by the Revenue Collecting Officer (RCO) / Drawing and Disbursing Officer (DDO) in the future. **Forecasts are only required at minor and major object level. Only MTBF Pilot departments and subordinate DDOs are required to provide this information.**

Serial Number 17: Enter Forecast of Receipts for 2020-21 (in Rs.). This must be based on plans to be achieved by the Revenue Collecting Officer (RCO) / Drawing and Disbursing Officer (DDO) in the future. **Forecasts are only required at minor and major object level. Only MTBF Pilot departments and subordinate DDOs are required to provide this information.**

**General Instructions:**

- All data shall be entered at detailed object code level (*e.g. C02802 Fees Govt. University Professional Art College*) except from forecasts in columns with serial 16 and 17.
- Subtotals shall be provided at minor object code level (*e.g. C208 Total Social Services*) and major object code level (*e.g. C02 Total Receipts from Civil Admin.*) for columns with serial 8 to 17.
- 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 serial 8 to 17.
- Grand totals for estimate / forecast of receipts for 2018-19 till 2020-21 shall meet applicable revenue targets.
- Amounts in columns with serial 15 till 17 must be rounded to 1,000 Rs.
- In addition to forms for each individual DDO, Administrative Departments are requested to submit a summary in prescribed format of form BCC-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.**



## Instructions for filling the Form BCC-II

“Estimates of Regular Expenditure 2018-19 and MTBF 2019-20 to 2020-21”

*The purpose of this Form is to present Estimates of Regular Expenditure by Drawing & Disbursing Officer (DDO). The Estimates will be prepared at detailed object level for 2018-19. Subtotals must be provided at minor and major object code level. **Only MTBF Pilot departments must provide forecasts for 2019-20 and 2020-21.***

### Specific Instructions:

- Serial Number 1: Give full name of the relevant Department (*e.g. Agriculture Supply & Prices Dept.*)
- Serial Number 2: Identify Attached Department by giving both Code and the related Description (*e.g. HB0064 Director General Agriculture Research*).
- Serial Number 3: Give relevant Grant No. as reflected in the budget book (*e.g. SC21121 (121)*).
- Serial Number 4: Give relevant Grant Name as reflected in the budget book (*e.g. Agriculture*).
- Serial Number 5: Identify the Fund Centre Name for which the budget is prepared, (*e.g. Director Agriculture Research Sindh, Tandojam Hyderabad*).
- Serial Number 6: Identify Fund Centre Code – DDO (*e.g. HB0065*).
- Serial Number 7: Enter Functional Classification (both Code and the related Description) according to the chart of accounts at detailed level, (*e.g. 042103 Economic Affairs, Agriculture, Agriculture Research and Extension Services*).
- Serial Number 8: Enter detailed objects codes from the Chart of Account (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 number of posts for 2017-18 for each Basic Pay Scale. For 2018-19 include additional posts (*if*) provided during the year 2017-18. **Proposed SNE should not be included in 2018-19.**
- Serial Number 11: Actual Expenditure (in Rs.) for all the applicable account heads for 2016-17 must be filled here. This information is available from Accountant General Sindh Reconciliation of Accounts of June 2017.
- Serial Number 12: Actual Expenditure (in Rs.) of last 8 months of FY 2016-17 for all the applicable account heads must be filled here. This information is available from Accountant General Sindh Reconciliation of Accounts of June 2017.
- Serial Number 13: Actual Expenditure (in Rs.) of first 4 months of Current FY 2017-18 for all the applicable account heads must be filled here.
- Serial Number 14: Calculate probable outlay of Expenditure for 2017-18 (in Rs.) by entering the sum of column 12 and 13 here.
- Serial Number 15: Provide Revised Expenditure Estimates (in Rs.) for 2015-16 as reflected in the budget book.
- Serial Number 16: Provide Revised Expenditure Estimates (in Rs.) for 2016-17 as reflected in the budget book.
- Serial Number 17: Provide Original Expenditure Estimates (in Rs.) for 2017-18 as reflected in the budget book.



- Serial Number 18: Enter Estimate of Expenditure (in Rs.) for 2018-19. This would be based on planned activities to be achieved by the spending unit.
- Serial Number 19: Enter Forecast of Expenditure (in Rs.) for 2019-20 for each object. This would be based on plans to be achieved by the spending unit in the future. **Forecasts are only required at minor and major object level. Only MTBF Pilot departments and subordinate DDOs are required to provide this information.**
- Serial Number 20: Enter Expenditure Estimate (in Rs.) for 2020-21 for each object. This would be based on plans to be achieved by the spending unit in the future. **Forecasts are only required at minor and major object level. Only MTBF Pilot departments and subordinate DDOs are required to provide this information.**

#### **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 columns with serial 11 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.*).
- Grand totals shall be provided for columns with serial 11 to 20.
- **Grand totals for estimate / forecast of expenditure for 2018-19 till 2020-21 must not exceed applicable expenditure ceilings.**
- Grand totals and subtotals of form BCC-II must be reconciled with form BCC-III.
- Amounts in columns with serial 18 to 20 must be rounded to 1,000 Rs.
- In addition to forms for each individual DDO, Administrative Departments are requested to submit a summary in prescribed format of form BCC-II at the level of attached department.
- **A justification must be provided -in particular in relation to non-salary items -in the shape of detailed explanatory memo with adequate analytical details and applicable supporting documents.**

# Form BCC-II - Estimates of Regular Expenditure 2018-19 and MTBF 2019-20 to 2020-21

(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	Posts Data		ACCOUNTS INFORMATION				BUDGET INFORMATION			PROPOSAL	FORECAST		
		BPS	No. of Posts		Actual Expenditure 2016-17	Actual Expenditure (Last 8 Months) 2016-17	Actual Expenditure (First 4 Months) 2017-18	Probable Outlay in 2017-18 (Col.12+13)	Revised Estimates 2015-16	Revised Estimates 2016-17	Budget Estimates 2017-18	Budget Estimates 2018-19	(to be filled by MTBF pilot Depts. only)	
			2017-18	2018-19									Budget Estimates 2019-20	Budget Estimates 2020-21
<b>GRAND TOTAL</b>														

(Signature) \_\_\_\_\_

Name \_\_\_\_\_

Designation \_\_\_\_\_

Telephone Number \_\_\_\_\_

## Instructions for filling the Form BCC-III

### “Details of Sanctioned Posts for Regular Expenditure Estimates 2018-19”

*The purpose of this form is to submit the post wise breakup of pay & allowances of each employee at Drawing & Disbursing Officer (DDO) level. The Estimates will be prepared against sanctioned posts as reflected in the budget book, including additional posts (if) provided during the year 2017-18. Proposed SNE should not be included in 2018-19. Provision of vacant positions should also be mentioned.*

#### Specific Instructions:

- Serial Number 1: Give full name of the relevant Department (*e.g. Agriculture Supply & Prices Dept.*).
- Serial Number 2: Identify Attached Department by giving both Code and the related Description (*e.g. HB0064 Director General Agriculture Research*).
- Serial Number 3: Give relevant Grant No. as reflected in the budget book (*e.g. SC21121 (121)*).
- Serial Number 4: Give relevant Grant Name as reflected in the budget book (*e.g. Agriculture*).
- Serial Number 5: Identify the Fund Centre Name for which the budget is prepared (*e.g. Director Agriculture Research Sindh, Tandojam Hyderabad*).
- Serial Number 6: Identify Fund Centre Code – DDO (*e.g. HB0065*).
- Serial Number 7: Enter Functional Classification (both Code and the related Description) according to the chart of accounts at detailed level, (*e.g. 042103 Economic Affairs, Agriculture, Agriculture Research and Extension Services*).
- Serial Number 8: Enter First Name and Family 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 as reflected in the budget book.
- Serial Number 10: Enter Personnel number of the employee drawing salary against the sanctioned post as per payroll.
- Serial Number 11: Enter Basic Pay Scale (BPS) number of the post as reflected in the budget book.
- Serial Number 12: Enter the monthly basic pay of the employee (in Rs.) due on 1<sup>st</sup> December 2016.
- Serial Number 13: Enter the annualised basic pay of the employee (in Rs.) for the period 1 December 2017 to 30 November 2018, taking into account the increment.
- Serial Number 14: Enter probable date for next increment fall within FY 2018-19 (*e.g. 01.12.2018*).
- Serial Number 15: Enter rate of increment (in Rs.) provided by the Government for relevant post.
- Serial Number 16: Present financial impact (in Rs.) of increment for relevant post for the period December 2018 to June 2019 (7 months).
- Serial Number 17: Calculate anticipated amount of basic pay (in Rs.) for 2018-19 by entering the sum of column 13 and 16 here.
- Serial Number 18: Enter remaining pay for 2018-19 (in Rs.) (*e.g. A01105 Qualification Pay*).
- Serial Number 19: Calculate house rent allowance (in Rs.) against the sanctioned post and enter it here.
- Serial Number 20: Calculate conveyance allowance (in Rs.) against the sanctioned post and enter it here.
- Serial Number 21: Calculate medical allowance (in Rs.) against the sanctioned post and enter it here.

- Serial Number 22: Calculate other regular allowances (in Rs.) (e.g. *A0122Y Adhoc Relief Allowance - 2017*) against the sanctioned post and enter it here.
- Serial Number 23: Calculate total regular allowances (in Rs.) by adding Column 19 to 22.

**General Instructions:**

- Posts shall be presented according to the BPS sequence reflected in the budget book.
- Subtotals shall be provided for each post (e.g. *Junior Clerk*) for columns with serial 12 till 22.
- Grand totals shall be provided for columns with serial 12 till 22.
- Grand totals and subtotals of form BCC-III must be reconciled with form BCC-II.
- **A justification must be provided in the shape of detailed explanatory memo with adequate analytical details and applicable supporting documents.**

## Form BCC-III - Details of Sanctioned Posts for Regular Expenditure Estimates 2018-19

(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) Increment falling due within the financial year 2018-19			(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)
Name	Designation (as per Budget Book)	Personnel No. (as per Pay Roll)	BPS (as per Budget Book)	Actual Basic Monthly Pay of Employee due on 1 December 2017	Annualised Basic Pay for the period 1 December 2017 - 30 November 2018	Date of increment	Rate of increment	Amount of increment for the year (7 months)	Total provision for Basic Pay for 2018-19 (Col.13+16)	Remaining Pay for 2018-19	Annual Financial Impact of Regular Allowances (A012-1)						
											House Rent Allowance	Conveyance Allowance	Medical Allowance	Remaining Regular Allowances	Total Regular Allowance (Co.19 to 22)		
<b>GRAND TOTAL</b>																	

(Signature) \_\_\_\_\_  
 Name \_\_\_\_\_  
 Designation \_\_\_\_\_  
 Telephone Number \_\_\_\_\_

## Instructions for filling the Form BCC-IV

### “Proposal for Schedule of New Expenditure 2018-19”

*The purpose of this Form is to present proposals for Schedule of New Expenditure by Drawing & Disbursing Officer (DDO). The information will be prepared at detailed object level and sub-detail item level for 2018-19. 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. Agriculture Supply & Prices Dept.*)
- Serial Number 2: Identify Attached Department by giving both Code and the related Description (*e.g. HB0064 Director General Agriculture Research*)
- Serial Number 3: Give relevant Grant No. as reflected in the budget book (*e.g. SC21121 (121)*).
- Serial Number 4: Give relevant Grant Name as reflected in the budget book (*e.g. Agriculture*).
- Serial Number 5: Identify the Fund Centre Name for which the proposal for SNE is prepared (*e.g. Director Agriculture Research Sindh, Tandojam Hyderabad*).
- Serial Number 6: Identify Fund Centre / DDO Code (*e.g. HB0065*).
- Serial Number 7: Enter the Functional Classification Code and the related Description at detailed level according to the chart of accounts, (*e.g. 042103 Economic Affairs, Agriculture, Agriculture Research and Extension Services*).
- Serial Number 8: Enter in this columns 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 2017-18 for each individual Basic Pay Scale (BSP) as reflected in the budget book, including additional posts (if) provided during the year 2017-18.
- Serial Number 11: Enter additional number of posts required against **similar position** in budget 2018-19.
- Serial Number 12: Enter additional quantity of goods required against the **similar item** in budget 2018-19.
- Serial Number 13: Enter the estimated amount (Rs.) of financial implications of posts/items of the proposal for SNE.
- Serial Number 14: 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 15: Enter approved number of posts or quantity of items for FY 2015-16.
- Serial Number 16: Enter approved number of posts or quantity of items for FY 2016-17.
- Serial Number 17: Enter approved number of posts or quantity of items for FY 2017-18.

**General Instructions:**

- All data shall be entered at detailed object code level (*e.g. A09501*) and Sub-detail item level (*e.g. 400*).
- 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*) for columns with serial 10 to 17.
- Grand totals shall be provided for columns with serial 10 to 17.
- In addition to forms for each individual DDO, Administrative Departments are requested to submit a summary in prescribed format of form BCC-IV 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 BCC-IV - Proposal for Schedule of New Expenditure 2018-19

- (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)
Object Code / Sub-detail Item Number	Object / Sub-detail Item Description	Sanctioned Strength of Posts 2017-18	Administrative Department's Demands 2018-19			Justification (Please give a brief in the column and attach detailed justification and indicate reference number)	Please indicate posts or relevant items approved during last 3 years					
			No. of Posts	Quantity of Item(s)	Financial Impact		2015-16	2016-17	2017-18			
<b>GRAND TOTAL</b>												

(Signature) \_\_\_\_\_  
 Name \_\_\_\_\_  
 Designation \_\_\_\_\_  
 Telephone Number \_\_\_\_\_



## Instructions for filling the Form BCC-V

### “Proposal for Budget Re-appropriation 2017-18”

*The purpose of this form is to submit the proposal for re-appropriation from a particular object head to another object head at Drawing & Disbursing Officer (DDO) level. The Estimates must be prepared at detailed object level.*

#### Specific Instructions:

- Serial Number 1: Give full name of the relevant Department (*e.g. Agriculture Supply & Prices Dept.*)
- Serial Number 2: Identify Attached Department by giving both Code and the related Description (*e.g. HB0064 Director General Agriculture Research*)
- Serial Number 3: Give relevant Grant No. as reflected in the budget book (*e.g. SC21121 (121)*).
- Serial Number 4: Give relevant Grant Name as reflected in the budget book (*e.g. Agriculture*).
- Serial Number 5: Identify the Fund Centre Name for which the proposal for budget re-appropriation is prepared (*e.g. Director Agriculture Research Sindh, Tandojam Hyderabad*).
- Serial Number 6: Identify Fund Centre Code – DDO (*e.g. HB0065*).
- Serial Number 7: Enter Functional Classification (both Code and the related Description) according to the chart of accounts at detailed level, (*e.g. 042103 Economic Affairs, Agriculture, Agriculture Research and Extension Services*).
- Serial Number 8: Fill detailed objects codes from Chart of Account (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 (in Rs.) of each object head for which a re-appropriation (Surrender) is requested.
- Serial Number 11: Fill objects codes from Chart of Account (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 (in Rs.) of each object head for which a re-appropriation is requested.

#### 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 columns with serial 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.*).
- A Grand total shall be provided for columns with serial 10 and 13.
- **The Administrative department must duly approve each proposal for Re-appropriation prepared by a subordinated 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 BCC-V- Proposal for Budget Re-appropriation 2017-18

(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)
Object Code	Object Description	Amount of (-) Re-appropriations / Surrender	Object Code	Object Description	Amount of (+) Re-appropriations
<b>GRAND TOTAL</b>					

(Signature) \_\_\_\_\_  
 Name \_\_\_\_\_  
 Designation \_\_\_\_\_  
 Telephone Number \_\_\_\_\_

## Instructions for filling the Form BCC-VI “Proposal for Supplementary Budget 2017-18”

*The purpose of this Form is to request for Supplementary Budget 2017-18 at Drawing & Disbursing Officer (DDO) level. The request must be prepared at detailed object level.*

### Specific Instructions:

- Serial Number 1: Give full name of the relevant Department (*e.g. Agriculture Supply & Prices Dept.*).
- Serial Number 2: Identify Attached Department by giving both Code and the related Description (*e.g. HB0064 Director General Agriculture Research*).
- Serial Number 3: Give relevant Grant No. as reflected in the budget book (*e.g. SC21121 (121)*).
- Serial Number 4: Give relevant Grant Name as reflected in the budget book (*e.g. Agriculture*).
- Serial Number 5: Identify the Fund Centre name for which the proposal for supplementary budget is prepared (*e.g. Director Agriculture Research Sindh, Tandojam Hyderabad*).
- Serial Number 6: Identify Fund Centre Code – DDO (*e.g. HB0065*).
- Serial Number 7: Enter Functional Classification (both Code and the related Description) according to the chart of accounts at detailed level (*e.g. 042103 Economic Affairs, Agriculture, Agriculture Research and Extension Services*).
- Serial Number 8: Enter detailed objects codes from Chart of Account (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: Enter the Supplementary Budget amount (in Rs.) required for a particular object head.

### 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 10.
- 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 10.
- **The Administrative department must duly approve each proposal for supplementary budget prepared by a subordinated 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 BCC-VI - Proposal for Supplementary Budget 2017-18

(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) Object Code	(9) Object Description	(10) Amount of (+) Supplementary Budget
<b>GRAND TOTAL</b>		

(Signature) \_\_\_\_\_

Name \_\_\_\_\_

Designation \_\_\_\_\_

Telephone Number \_\_\_\_\_

## Instructions for filling the Form BCC-VII

### “Revised Estimates /Final List of Excesses & Surrenders 2017-18”

*The purpose of this form is to present the revised expenditure estimates for 2017-18 by considering all excesses, surrenders and re-appropriation pertaining to each detailed object head by Drawing & Disbursing Officer (DDO).*

#### Specific Instructions:

- Serial Number 1: Give full name of the relevant Department (*e.g. Agriculture Supply & Prices Dept.*)
- Serial Number 2: Identify Attached Department by giving both Code and the related Description (*e.g. HB0064 Director General Agriculture Research*).
- Serial Number 3: Give relevant Grant No. as reflected in the budget book (*e.g. SC21121 (121)*).
- Serial Number 4: Give relevant Grant Name as reflected in the budget book (*e.g. Agriculture*).
- Serial Number 5: Identify the Fund Centre Name for which the revised estimates / final list of excesses & surrenders is prepared (*e.g. Director Agriculture Research Sindh, Tandojam Hyderabad*).
- Serial Number 6: Identify Fund Centre Code – DDO (*e.g. HB0065*).
- Serial Number 7: Enter Functional Classification (both Code and the related Description) according to the chart of accounts at detailed level, (*e.g. 042103 Economic Affairs, Agriculture, Agriculture Research and Extension 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 2017-18 (in Rs.) as per budget book.
- Serial Number 11: Enter the amount sanctioned in 2017-18 (in Rs.) other than Original Budget Estimates 2017-18.
- Serial Number 12: Enter the amount approved by the Finance Department in 2017-18 (in Rs.) by way of (+/-) re-appropriation(s).
- Serial Number 13: Enter the total outlay for 2017-18 (in Rs.) by calculating the sum of column 10, 11 and 12 here.
- Serial Number 14: Actual Expenditure of first 6 months of Current FY 2017-18 (in Rs.) for all the applicable account heads must be filled here.
- Serial Number 15: Actual Expenditure of last 6 months of FY 2017-18 (in Rs.) for all the applicable account heads must be filled here.
- Serial Number 16: Enter probable outlay for 2017-18 (in Rs.) by calculating the sum of column 14 and 15.
- Serial Number 17: Requested (+/-) re-appropriations for 2017-18 (in Rs.) – in addition to already approved re-appropriations - may be proposed here if applicable.
- Serial Number 18: The Revised Expenditure Estimate for Current FY 2017-18 (in Rs.) must be proposed here.
- Serial Number 19: The variance (in Rs.) between the Revised Expenditure Estimate 2017-18 (Serial 17) and the Original Expenditure estimate (Serial 10) must be calculated and presented here.

Serial Number 20: The amount saved/surrendered (in Rs.) from the original budget 2017-18 must be entered here.

**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 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 serial 10 to 20.
- **The Administrative department must duly approve each Revised Estimates / Final List of Excesses and Surrenders prepared by a subordinated 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 BCC-VII - Revised Estimates / Final List of Excesses & Surrenders 2017-18

(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	Budget Estimates 2017-18	Amount Sanctioned Outside Budget 2017-18	Approved Amount of Re-appropriation (+/-) by FD 2017-18	Total Outlay 2017-18 (Col.10+11+12)	ACTUALS			Proposed Re-appropriation (+/-) within budget by AD if any 2017-18	Anticipated Expenditure for CFY 2017-18	Excess (+) (Col.18-13)	Savings (-) (Col.18-13)
						First 6 Months CFY 2017-18	Last 6 Months of FY 2016-17	Total Actuals (Col.14+15)				
<b>GRAND TOTAL</b>												

(Signature) \_\_\_\_\_  
 Name \_\_\_\_\_  
 Designation \_\_\_\_\_  
 Telephone Number \_\_\_\_\_

## Instructions for filling the Form BCC-VIII

### “Submission of Surrender of Savings 2017-18”

*The purpose of this form is to submit surrender of savings at Drawing & Disbursing Officer (DDO) level. The statement must be prepared at detailed object level.*

#### Specific Instructions:

- Serial Number 1: Give full name of the relevant Department (*e.g. Agriculture Supply & Prices Dept.*).
- Serial Number 2: Identify Attached Department by giving both Code and the related Description (*e.g. HB0064 Director General Agriculture Research*).
- Serial Number 3: Give relevant Grant No. as reflected in the budget book (*e.g. SC21121 (121)*).
- Serial Number 4: Give relevant Grant Name as reflected in the budget book (*e.g. Agriculture*).
- Serial Number 5: Identify the Fund Centre Name for which the surrender of savings is prepared, (*e.g. Director Agriculture Research Sindh, Tandojam Hyderabad*).
- Serial Number 6: Identify Fund Centre Code – DDO (*e.g. HB0065*).
- Serial Number 7: Enter Functional Classification (both Code and the related Description) according to the chart of accounts at detailed level, (*e.g. 042103 Economic Affairs, Agriculture, Agriculture Research and Extension Services*).
- Serial Number 8: Enter detailed objects codes from Chart of Account (CoA) (*e.g. A03201*).
- Serial Number 9: Identify description of relevant object code as given in CoA (*e.g. Postage and Telegraph*).
- Serial Number 10: Provide Original Expenditure Estimates for 2017-18 (in Rs.) as reflected in the budget book.
- Serial Number 11: Calculate the modified budget estimates for 2017-18 (in Rs.) based on (i) original budget, (ii) approved budget re-appropriations, (iii) approved supplementary budget and (iv) in-year surrender of savings and enter it here.
- Serial Number 12: Enter the actual expenditure incurred to date for 2017-18 (in Rs.)
- Serial Number 13: Calculate the amount (in Rs.) to be surrendered by subtracting the amount in column 12 from the amount in column 11 and enter it here.

#### 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 columns with serial 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 totals shall be provided for columns with serial 10 to 13.
- **A justification must be provided in the shape of detailed explanatory memo with adequate analytical details and applicable supporting documents.**



## Form BCC-VIII - Submission of Surrender of Savings 2017-18

(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)
Object Code	Object Description	Budget Estimate 2017-18	Modified Budget 2017-18	Expenditure to date	Amount to be surrendered (Col 11 - 12)
<b>GRAND TOTAL</b>					

(Signature) \_\_\_\_\_  
 Name \_\_\_\_\_  
 Designation \_\_\_\_\_  
 Telephone Number \_\_\_\_\_

## Instructions for filling the Form BCC-IX

“Performance Indicators and Targets 2018-19 to 2020-21”

*(for Pilot MTBF departments only)*

*The purpose of this Form is to identify and summarize Service Delivery (e.g. Output) Indicators and associated targets of a spending unit for the MTBF period 2018-19 to 2020-21. The Form will include 'quantitative' or 'operational' data of the spending unit and will NOT include any budgetary data.*

### Specific Instructions:

- Serial Number 1: Give full name of the relevant Department (*e.g. Agriculture Supply & Prices Dept.*).
- Serial Number 2: Identify Attached Department by giving both Code and the related Description (*e.g. HB0064 Director General Agriculture Research*).
- Serial Number 3: Give relevant Grant No. as reflected in the budget book (*e.g. SC21121 (121)*).
- Serial Number 4: Give relevant Grant Name as reflected in the budget book (*e.g. Agriculture*).
- Serial Number 5: Identify the Fund Centre Name for which the performance indicators and targets are prepared, (*e.g. Director Agriculture Research Sindh, Tandojam Hyderabad*).
- Serial Number 6: Identify Fund Centre Code – DDO (*e.g. HB0065*).
- Serial Number 7: Enter Functional Classification (both Code and the related Description) according to the chart of accounts at detailed level, (*e.g. 042103 – Economic Affairs, Agriculture, Agriculture Research and Extension Services*).
- Serial Number 8: Self Explanatory.
- Serial Number 9: Outputs that the spending unit aims to deliver for each output over the medium term (2018-19 to 2020-21) including outputs planned for the on-going year 2017-18. Please provide only key outputs.
- Serial Number 10: Self Explanatory
- Serial Number 11: Planned baseline targets for CFY 2017-18 for each performance indicators taking into account allocated financial resources.
- Serial Number 12: Targets planned for FY 2018-19 for each key performance indicator taking into account the expenditure estimates and expenditure ceilings.
- Serial Number 13: Targets planned for FY 2019-20 for each key performance indicators taking into account the expenditure estimates and expenditure ceilings.
- Serial Number 14: Targets planned for FY 2020-21 for each key performance indicators taking into account the expenditure estimates and expenditure ceilings.

### General Instructions:

- A justification must be provided in the shape of detailed explanatory memo with adequate analytical details and applicable supporting documents.
- The Administrative department must duly approve each statement with performance indicators and targets prepared by a subordinated DDO before forwarding it to the Finance Department.
- In addition to forms for each individual DDO, Administrative Departments are requested to submit a summary in prescribed format of form BCC-IX at the level of attached department.

## Form BCC-IX - Performance Indicators and Targets 2018-19 to 2020-21

- (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 \_\_\_\_\_

(8)	(9)	(10)	(11)	(12)	(13)	(14)
S. No.	Performance Indicator	Unit of Measurement	Baseline 2017-18	Target 2018-19	Target 2019-20	Target 2020-21

(Signature) \_\_\_\_\_  
 Name \_\_\_\_\_  
 Designation \_\_\_\_\_  
 Telephone Number \_\_\_\_\_

## Instructions for filling the Form BCC-X

“Estimates of Annual Development Programme (ADP) 2018-19”

*The purpose of this Form is to present Estimates of Development Expenditure by Drawing & Disbursing Officer (DDO)/Administrative Department. The Estimates will be prepared at Sector Sub-Sector & Scheme level for 2018-19. The forecast for 2019-20 to 2020-21 must be provided for each Sector/Sub-Sector Schemes.*

### Specific Instructions:

- Serial Number i: Give full name of the relevant Department (*e.g. Agriculture Supply & Prices Dept.*)
- Serial Number ii: Identify Attached Department by giving both Code and the related Description (*e.g. HB0064 Director General Agriculture Research*).
- Serial Number iii: Give relevant Grant No. as reflected in the budget book (*e.g. SC12121 (121)*).
- Serial Number iv: Give relevant Grant Name as reflected in the budget book (*e.g. Agriculture*).
- Serial Number v: Identify the Fund Centre Name for which the budget is prepared, (*e.g. Secretary Agriculture*).
- Serial Number vi: Identify Fund Centre Code – DDO (*e.g. KQ5045*).
- Serial Number vii: Enter Functional Classification (both Code and the related Description) according to the chart of accounts at detailed level, (*e.g. 042103 Economic Affairs, Agriculture, Agriculture Research and Extension Services*).
- 
- Serial Number 1: The Serial number of particular scheme assigned by the P&DD in ADP 2016-17 must be used for on-going schemes, where for new scheme the new serial number should be written here (*e.g. 1,2,3*). However, P&DD will assign general serial number for all schemes before final print.
- Serial Number 2: 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, Fruit, Fish and Meat Market Luqman Khairpur*).
- Serial Number 3: Enter down the name of the District where the scheme is being executed (*e.g. Khairpur*).
- Serial Number 4: Identify the status of the scheme (*e.g. Approved/Unapproved*) if approved the approval date must be mentioned (*e.g. 20.05.17*).
- Serial Number 5: Indicate expected date of completion for specific scheme (*e.g. June 18*).
- Serial Number 6: indicate total estimated cost (in Rs. million.) for particular scheme.
- Serial Number 7: Actual Expenditure (in Rs. million) for a development scheme upto June, 2017 must be filled here.
- Serial Number 8: Provide anticipated revised allocation (in Rs. million) for 2017-18, excluding Foreign Project Assistance (FPA) for a particular scheme.
- Serial Number 9: Provide anticipated revised allocation of FPA (in Rs. million) for 2017-18.
- Serial Number 10: Provide cumulated estimated expenditure (in Rs. million) upto June, 2018 for a specific scheme.
- Serial Number 11: Calculate the amount of throw-forward (in Rs. million) by subtracting the total expenditure amount in column 10 from the estimated cost amount in column 6 and enter it here.

- Serial Number 12: Enter estimated allocation for Capital Expenditure (in Rs. million) for 2018-19. This would be based on planned activities to be achieved under particular scheme.
- Serial Number 13: Enter estimated allocation for Revenue Expenditure (in Rs. million) for 2018-19. This would be based on planned activities to be achieved under particular scheme.
- Serial Number 14: Calculate the total amount (in Rs. million) for a particular scheme by adding the amount in column 12 & column 13 and enter it here.
- Serial Number 15: Enter estimated allocation for Foreign Project Assistance (FPA) (in Rs. million) for 2018-19. This would be based on the estimated budget forwarded to Economic Affairs Division (EAD) and planned activities to be achieved under particular scheme.
- Serial Number 16: Calculate the financial progress (*in term of percentage %*) for a specific scheme upto June, 2018. This would be based on planned activities & allocations under particular scheme for specific period.
- Serial Number 17: Calculate the financial progress (*in term of percentage %*) for a specific scheme upto June, 2019. This would be based on planned activities & allocations under particular scheme for specific period.
- Serial Number 18: Enter Forecast of Development Expenditure (in Rs. million) for 2019-20 for each scheme. This would be based on plans to be achieved under a particular scheme in the future.
- Serial Number 19: Enter Forecast of Development Expenditure (in Rs. million) for 2020-21 for each scheme. This would be based on plans to be achieved under a particular scheme in the future.

#### **General Instructions:**

- All data shall be entered at particular development scheme level (*e.g. Construction of Modern Vegetable, Fruit, Fish and Meat Market Luqman Khairpur*).
- Subtotals shall be provided at Sector/ Sub-sector and ongoing/new schemes level (*e.g. Agriculture Supply & Prices, Agriculture Extension,*) for columns with serial **6 to 19** excluding column 16 & 19.
- Grand totals shall be provided for columns with serial **6 to 19** excluding column **16 & 19**.
- **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-X – Estimates of Annual Development Programme (ADP) 2018-19

(i) Department \_\_\_\_\_  
 (ii) Attached Department (Where Applicable) \_\_\_\_\_  
 (iii) Grant No. \_\_\_\_\_  
 (iv) Grant Name \_\_\_\_\_  
 (v) Fund Centre Name \_\_\_\_\_  
 (vi) Fund Centre Code (DDO Code) \_\_\_\_\_  
 (vii) Functional Classification \_\_\_\_\_

All Amounts in Rs. million

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)		(9)	(10)	(11)	(12) (13) (14)			(15)	(16) (17)		(18)	(19)
S. No.	Sector/ Sub-sector/ Name of Scheme	Location of Scheme/ District	Status Date of Approval	Target Date for Completion	Estimated Cost	Actual Expenditure upto June, 2017	Revised Allocation 2017-18		Estimated Expenditure upto June 2018	Throw forward as on 01.07.2018	Allocation for 2018-19			FPA for 2018-19	Financial Progress in %age upto		Financial Projection		
							Total	F.P.A			Capital	Revenue	Total		Jun 2018	Jun 2019	2019-20	2020-21	
<b>GRAND TOTAL</b>																			

(Signature) \_\_\_\_\_  
 Name \_\_\_\_\_  
 Designation \_\_\_\_\_  
 Telephone Number \_\_\_\_\_

## Instructions for filling the Form BCC-XI

### “Proposal for Development Budget Re-appropriation 2017-18”

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

#### Specific Instructions:

- Serial Number i: Give full name of the relevant Department (*e.g. Agriculture Supply & Prices Dept.*)
- Serial Number ii: Identify Attached Department by giving both Code and the related Description (*e.g. HB0064 Director General Agriculture Research*).
- Serial Number iii: Give relevant Grant No. as reflected in the budget book (*e.g. SC12121 (121)*).
- Serial Number iv: Give relevant Grant Name as reflected in the budget book (*e.g. Agriculture*).
- Serial Number v: Identify the Fund Centre Name for which the budget is prepared, (*e.g. Secretary Agriculture*).
- Serial Number vi: Identify Fund Centre Code – DDO (*e.g. KQ5045*).
- Serial Number vii: Enter Functional Classification (both Code and the related Description) according to the chart of accounts at detailed level, (*e.g. 042103 Economic Affairs, Agriculture, Agriculture Research and Extension Services*).
- 
- Serial Number 1: The Serial number of particular scheme assigned by the P&DD in ADP 2017-18 must be written here.
- Serial Number 2: 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, Fruit, Fish and Meat Market Luqman Khairpur*).
- Serial Number 3: Enter existing allocation (in Rs. million) for particular scheme under Capital component for which a re-appropriation is requested.
- Serial Number 4: Enter existing allocation (in Rs. million) for particular scheme under Revenue component for which a re-appropriation is requested.
- Serial Number 5: Enter Total existing allocation (in Rs. million) for particular scheme for which a re-appropriation is requested.
- Serial Number 6: Enter additional allocation (in Rs. million) for particular scheme under Capital component for which a re-appropriation is requested.
- Serial Number 7: Enter additional allocation (in Rs. million) for particular scheme under Revenue component for which a re-appropriation is requested.
- Serial Number 8: Enter Total additional allocation (in Rs. million) for particular scheme for which a re-appropriation is requested.
- Serial Number 9: Enter proposed deduction (in Rs. million) for particular scheme under Capital component for which a re-appropriation is requested.
- Serial Number 10: Enter proposed deduction (in Rs. million) for particular scheme under Revenue component for which a re-appropriation is requested.
- Serial Number 11: Enter Total proposed deductions (in Rs. million) for particular scheme for which a re-appropriation is requested.
- Serial Number 12: Enter revised allocation (in Rs. million) for particular scheme under Capital component for which a re-appropriation is requested.

- Serial Number 13: Enter revised allocation (in Rs. million) for particular scheme under Revenue component for which a re-appropriation is requested.
- Serial Number 14: Enter Total revised allocation (in Rs. million) for particular scheme for which a re-appropriation is requested.

**General Instructions:**

- All data shall be entered at particular development scheme level (*e.g. Construction of Modern Vegetable, Fruit, Fish and Meat Market Luqman Khairpur*).
- Subtotals shall be provided at Sector/ Sub-sector and ongoing/new schemes level (*e.g. Agriculture Supply & Prices, Agriculture Extension,*) for columns with serial **3 to 14**.
- Grand totals shall be provided for columns with serial **3 to 14**.
- **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-XI - Proposal for Development Budget Re-appropriation 2017-18

(i) Department \_\_\_\_\_  
 (ii) Attached Department (Where Applicable) \_\_\_\_\_  
 (iii) Grant No. \_\_\_\_\_  
 (iv) Grant Name \_\_\_\_\_  
 (v) Fund Centre Name \_\_\_\_\_  
 (vi) Fund Centre Code (DDO Code) \_\_\_\_\_  
 (vii) Functional Classification \_\_\_\_\_

All Amounts in Rs. million

(1)	(2)	(3)			(4)			(5)			(6)			(7)		
S. No.	Sector/ Sub-sector/ Name of Scheme	Existing Allocation			Additional Proposed			Deduction proposed			Revised Allocation after proposed Re-appropriation					
ADP No.	Name of Scheme (on-going schemes)	Capital	Revenue	Total	Capital	Revenue	Total	Capital	Revenue	Total	Capital	Revenue	Total			
<b>GRAND TOTAL</b>																

(Signature) \_\_\_\_\_  
 Name \_\_\_\_\_  
 Designation \_\_\_\_\_  
 Telephone Number \_\_\_\_\_

## **Annexure D – MEDIUM-TERM BUDGETARY FRAMEWORK – AN OVERVIEW**

Medium Term Budgetary Framework (MTBF) is an international good practice aimed at improving government's financial management system. The MTBF is an approach towards policy based budgeting linking the spending plans of government to its policy objectives and long-term strategies. MTBF is based on two main concepts:

- (i) Introducing **medium term estimates** in order to understand the financial impact of government policy decisions and investment projects in the medium term and to ensure that government policy can be sustained within fiscal constraints.
  - (ii) Introducing **outputs and key performance information** in the budget in relation to the performance in public service delivery.
2. The MTBF process is divided into four key stages:
    - Stage 1: Formulation of a **Budget Strategy** to understand resources expected to be available to the government, different expenditure priorities – keeping into account obligatory expenditure pressures – and management of government debts,
    - Stage 2: Communication of **indicative budget ceilings** to departments to help them formulate their policies and priorities within the available resources, and
    - Stage 3: Preparation of **budget with medium term estimates and performance information**– based on strategic plans of departments – presented not only by economic line-item (e.g. pay and allowances, operating expenditure, etc.) but also on objectives (e.g. teacher's training services for primary education), and related performance measurement (indicators and targets).
    - Stage 4: **Monitoring** of budget implementation and its performance to understand value for money.
  3. In common with many other countries, the budgetary system emphasises fundamental principles of fiscal discipline, strategic prioritisation and strengthening the system of budgetary management by line departments for better service delivery. MTBF also involves increasing the length of the forecasting period to more than one year - normally three years. The multiyear budget horizon provides Departments the space and flexibility they need to formulate, plan and implement policies that focus on service delivery or 'outputs'. Furthermore, public policy decisions generally take more than one year to implement.
  4. To be an effective instrument of financial management, the government budget must in the first place be credible. To be credible the budget needs to be implemented in its appropriated form – with minimum re-appropriations / supplementaries – and timely release of funds. Therefore, in addition to MTBF budget preparation system, efforts are required to be focused on budget execution and monitoring.
  5. In multi-year budgeting, there is much greater emphasis on strategic planning. Strategy development includes a 'top down' process since most policy decisions should be taken with involvement of top levels to determine organisational objectives. MTBF as such adds a 'top down' dimension to the more traditional 'bottom up' dimension of budgeting, for achieving results (improved public services) focus by involving the entire organisation in the planning and budgeting process.
  6. Presently, the system of MTBF is piloted in the department of Education & Literacy, Health, Irrigation, Agriculture, Livestock & Fisheries, Social Welfare, Special Education and Energy. For these pilot departments, the Finance Department will also arrange specific training workshops. MTBF Cell established in the Finance Department under Economic Reform Unit will provide all the necessary assistance and guidance in relation to completing forms in this circular. **Therefore, all queries and clarifications in relation to MTBF issues should be addressed to the Director, Economic Reform Unit (ERU), Finance Department, Government of Sindh.**

## Annexure E – MULTIDIMENSIONAL POVERTY INDEX (MPI) SINDH

S. No.	District	MPI	Incidence (H)	Intensity (A)
1	Badin	0.433	74.8%	57.9%
2	Dadu	0.247	51.4%	48.0%
3	Ghotki	0.356	67.3%	52.9%
4	Hyderabad	0.129	25.7%	50.2%
5	Jacobabad	0.391	71.3%	54.8%
6	Jamshoro	0.297	55.6%	53.3%
7	Kambar Shahdadkot	0.383	72.0%	53.2%
8	Karachi	0.019	4.5%	42.4%
9	Kashmore	0.431	74.9%	57.6%
10	Khairpur	0.261	51.6%	50.7%
11	Larkana	0.194	42.0%	46.3%
12	Matiali	0.324	62.1%	52.2%
13	Mirpurkhas	0.401	68.9%	58.2%
14	Naushero Feroze	0.214	45.0%	47.5%
15	Nawabshah / Shaheed Benazirabad	0.314	59.3%	53.0%
16	Sanghar	0.386	66.8%	57.7%
17	Shikarpur	0.324	60.1%	54.0%
18	Sujawal	0.447	82.0%	54.5%
19	Sukkur	0.197	39.5%	50.0%
20	Tando Allahyar	0.366	67.3%	54.4%
21	Tando Muhammad Khan	0.455	78.4%	58.1%
22	Tharparkar	0.481	87.0%	55.2%
23	Thatta	0.437	78.5%	55.6%
24	Umarkot	0.504	84.7%	59.5%

# BUDGET CALENDAR 2018-19

S.No.	Activity	Resp. Entity	Form Ref.No.	Deadline
1.	Submission of proposals for SNE 2018-19.	ADs	Form BCC-IV	By Nov 15, 2017
2.	Issuance of draft Budget Strategy Paper and Indicative Budget Ceilings for Recurrent and Development budgets.	FD, P&DD		By Jan 7, 2018
3a.	Submission of Regular Receipts Estimates 2018-19.	ADs	Form BCC-I	By Feb 20, 2018
3b.	Submission of 'MTBF' Receipts Forecast 2019-20 to 2020-21.	MTBF ADs	Form BCC-I	By Feb 20, 2018
4	Identification of potential sectors for taxation and review of existing taxes/fees.	ADs		By Feb 20, 2018
5a.	Submission of Regular Expenditure Estimates 2018-19	ADs	Form BCC-II,III	By Feb 20, 2018
5b.	Submission of 'MTBF' Expenditure Forecast 2019-20 to 2020-21.	MTBF ADs	Form BCC-II,III,IX	By Feb 20, 2018
6.	Submission of Revised Estimates /Final List of Excesses & Surrenders 2017-18.	ADs	Form BCC-VII	By Feb 20, 2018
7.	Submission of 1 <sup>st</sup> edition of proposed ADP 2018-19 by the AD to P&DD and FD ( <i>TRIPLICATE Soft &amp; Hard copy</i> )	ADS	Form BCC-X	By Feb 19, 2018
8.	Printed copies of the 1 <sup>st</sup> edition of ADP 2018-19 along with the soft copy to be made available by FD to P&DD.	FD		By Feb 26, 2018
9.	Inter Departmental Priority Committee (IDPC) meetings for clearance of tentative Development Programme.	P&DD		By March 5 to 16, 2018
10.	Review collection of Receipts and Recoveries, in consultation with ADs.	FD, ADs		By March 30, 2018
11.	Communication of ADP 2018-19 by P&DD to the FD for printing 2 <sup>nd</sup> edition of ADP	P&DD		By April 2, 2018
12.	Supply of printed tentative ADP 2018-19 (2 <sup>nd</sup> edition) by the FD to the P&DD.	FD		By April 9, 2018
13.	Last date for incorporation of any modification in the ADP 2018-19 for Annual Plan Coordination Committee.	P&DD, FD		By April 16, 2018
14.	Finalisation of RE 2017-18, and BE 2018-19, SNE 2018-19 for Recurrent Budget	FD		By April 20, 2018
15.	Finalisation of 'MTBF' 2019-20 to 2020-21.	FD, MTBF ADs		By April 20, 2018
16.	Annual Plan Coordination Committee (APCC) meeting.	P&DD, FD, ADs		By 4 <sup>th</sup> week of April, 2018
17.	Finalization of new Taxation proposals and review existing Taxes/Fees.	FD		By April 30, 2018
18.	National Economic Council (NEC) meeting.	P&DD, FD		By 1 <sup>st</sup> week of May, 2018
19.	Finalisation of Annual Development Programme (ADP) 2018-19.	P&DD, FD		By May 16, 2018
20.	Completion of all budget documents, schedules, and summaries.	FD		By May 28, 2018
21.	Presentation of the budget to the Cabinet and Provincial Assembly.	FM		By 1 <sup>st</sup> or 2 <sup>nd</sup> week of June, 2018
22.	Submission of Surrender of Savings.	ADs	Form BCC-VIII	By June 15, 2018