



Budget Call Circular

2022-23

**Government of Balochistan
Finance Department
Quetta.**



BUDGET
IMPORTANT

No. FD/AFS(B)/US(B-1)4-1/2022-23/2090-2140

Government of Balochistan
Finance Department

Additional Secretary (Budget)

Ph# 081-9202911
Fax# 081-9202295

Dated Quetta, the 18th November, 2021.

To:

1. The Chairman, Chief Minister's Inspection Team, Quetta
2. The Additional Chief Secretary, Planning & Development Department
3. The Additional Chief Secretary, Home and Tribal Affairs Department
4. The Senior Member, Board of Revenue, Balochistan
5. All the Administrative Secretaries to Government of Balochistan, Quetta
6. The Chairman, Balochistan Public Service Commission, Quetta
7. The Registrar, Balochistan High Court, Quetta
8. The Inspector-General, Balochistan Police Quetta
9. The Secretary, Provincial Assembly Balochistan, Quetta
10. The Secretary, Provincial Ombudsman (Mohtasib), Balochistan, Quetta

Subject: **BUDGET CALL CIRCULAR 2022-23 - SUBMISSION OF REVISED ESTIMATES (EXCESS & SURRENDER STATEMENT) 2020-21 AND BUDGET ESTIMATES 2021-22**

The budgeting process serves a vital role in the nation's economy. It acts as a mean to carry out several objectives of the government. In order to prioritize rationalize resource allocation of the public resources and achieving policy goal through prudent financial planning requires a collective and collaborative effort between finance department and the all other departments.

The Finance Department kicks-off the budget planning process as part of the yearly budget cycle through this budget call circular; hence it would be much appreciated, if top-most priority is accorded to the preparation of budget for FY 2022-23, in line with the parameters entailed in budget call circular.

The Budget Call Circular comprises of guidelines, budget forms & formats and budget calendar to facilitate the Administrative Departments in preparation of their revised estimates for FY 2021-22 and budget estimates for FY 2022-23.

The Administrative Departments are requested to constitute departmental committees consisting of senior officers to ensure scrutinizing and prioritizing the budget proposals before forwarding to Finance Department and P& D department for consideration. It is further added that a senior most responsible focal person may kindly be nominated by each Administrative Department latest by 1st December, 2021, to coordinate with Finance Department during the budget preparation cycle.

The receipt of this letter may kindly be acknowledged. The Budget Call Circular 2022-23 can also be accessed via the web portal of Finance Department: www.finance.gob.pk.

(Habib ur Rehman Jamot)
Additional Finance Secretary (Budget)
Finance Department, Quetta

Copy forwarded for information and necessary action to: -

1. The Principal Secretary to the Governor Balochistan, Quetta.
2. The Principal Secretary to Chief Minister Balochistan, Quetta.
3. Additional Secretary (Staff) to the Chief Secretary Balochistan, Quetta.
4. All Additional Secretaries and DG Treasuries & Accounts, Finance Department
5. Chief of Section (Programming), Planning, Development Department Balochistan
6. All Deputy Secretaries of Finance Department, Government of Balochistan

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.
2. Administrative Departments are advised to develop an internal work plan and specific instructions and disseminate to subordinate entities to ensure timely development of the relevant documents in accordance with the required standards.
3. The Administrative Departments must finalize the Revised Estimates 2021-22, Budget Estimates 2022-23, in respect of all Drawing and Disbursing Officers on prescribed formats and forward the same to concern sections of the Finance Department within the given timeline.

Schedule of New Expenditure (SNE)

4. Administrative departments are advised to submit SNE proposals in the prescribed Form, duly examined in the departments by conducting internal meetings, with following details/information for reviewing and finalization of SNE by Finance department **latest by 5th January 2022.**
 - a. Due reference to the relevant (approved) strategies and policy documents (if any).
 - 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. **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.**
5. **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, 2021, along with 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**
6. **The schedule of SNE/ priority Committee Meetings to discuss the SNE and Indicative Budget Ceiling (IBC) limits will be communicated separately.**

Budget Strategy

7. In pursuance of Section-3 (1) of Balochistan Public Finance Management Act 2020, the Finance Department, will develop the Budget Strategy Paper 2022-23 to 2024-25. This paper will include the indicative strategic priorities of the government revenues, spending policies and quantified macroeconomic and fiscal projections for the medium-term with consultation of concerned Departments.

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.
9. The department are advised to allocate the ceilings as per plan priorities, keeping in view the necessary requirements such as; payroll, procurements, and operational expenditure. The allocations for each DDO shall be made separately.
10. The Administrative department are strictly advised to ensure correct allocations for each DDO as **the Finance Department will not entertain any supplementary / additional demands during the currency of FY 2022-23.**

Recurrent Budget (Non-Development)

11. Administrative departments are advised to submit budget proposals for Revenue and Expenditure aligned to the Budget Strategy on the prescribed forms. 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 rationalize budget proposals of the attached departments/subordinate offices and priorities it before it is aggregated and forwarded to Finance Department.
 - c. The Administrative Departments must ensure the departmental reconciliation of actual Receipts and Expenditure with Accountant General Balochistan / District Accounts Offices/ Treasury office, as the case may be.
 - d. Entitlements / Ceilings of officers for Vehicle, Telephone, etc. must be considered while provisioning for the budget allocations in accordance of their rank.
 - e. 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.
 - f. 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.
12. **Finance Department shall make necessary budgetary allocations depending on the resource availability as well as overall commitments of Government of Balochistan.**
13. 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)

14. The Annual Development Program 2022-23 will be prepared in line with prevalent economic policies, strategies of the Government, the PFM Act, 2020 and broad guidelines given by the Provincial Government and The Planning & Development Department on preparation of PSDP 2022-23 and by abiding the following specific guidelines:
 - a. The proposed projects must be socially, economically, financially, technically and environmentally viable.
 - b. Income generation related projects and projects under public private partnership may be given priority.
 - c. The project PC-Is above Rs. 500.00 million shall be accomplished by feasibility study.
 - d. Due care may be taken to align the proposed projects with development strategies of Government of Balochistan and Sustainable Development Goals.
 - e. The Department shall design 60% project to be completed during 2021-22
 - f. The shortlisted projects shall be listed in descending priority order.
 - g. Costing for PC-I shall be based on CSR 2018. The items which itself or their alternate items are part of CSR must not be taken as NSR.
 - h. Sub-scheme names, GIS locations and specific details of each component with cost should be given in PC-I. Vague terms such as various, different, etc., other shall not be used.
 - i. Minor repair work and purchases shall not be proposed for inclusion as schemes/projects in PSDP.
 - j. No block allocations shall be proposed/approved.
 - k. Schemes' size be kept reasonable for completion maximum within three financial years.
 - l. The petty work, small scale and Individual profiting projects with no or less benefits for the community as a whole shall not be considered for inclusion in PSDP
 - m. The cost of individual projects must not be less than Rs. 50.00 million.

Revised Estimates

15. As an input to the formulation of the budget, Administrative Departments are required to submit to the Finance Department the Revised Estimates for FY 2021-22 using the respective Forms and within the given timeline specified in budget calendar (Annexure-B).

Recurrent Budget (Non-development) Re-appropriations and Supplementary.

16. Administrative Departments must furnish request to the Finance Department for budget revisions, re-appropriations and supplementary allocations, duly explained and justified, **before issuance of revised estimates.**

Annual Development Program Re-appropriations (FOR FY 2021-22)

17. Administrative Departments may request the Planning and Development Department for re-appropriations using the standard template issued and the date set by P&D Department.

Details of Assets owned by Administrative Departments

18. Details of existing Physical Assets such as Hardware, Machinery and Equipment, Furniture and Fixtures, Vehicles etc. with year of purchase and those purchased during last three years from Development and Non-development Budget may be provided DDO-wise on the prescribed form (**Form-V**).

Annexure B – BUDGET CALENDAR

S.No	Activities	Responsible	Budget Form	Timeline
Budget Planning				
1	Pre-budget consultation meetings with MPAs other stakeholders	Finance Department		November 2021 to January 2022
2.	Budget Meetings & Seminars with Administrative Secretaries	Finance Department		
3.	Presentation of Budget Strategy Paper (BSP)	Finance Department / P&D Department		By 05 th of January, 2022
Budget Formulation				
4.	Identification of Potential Sectors for taxations and proposals for revision of existing Taxes/fees	Administrative Department		From 1 st week January 2022
5.	Submission of proposals for SNE 2022-23	Administrative Department	Form-IV	By 5 th of January 2022
6.	Communication of Budget Ceilings to all Administrative Secretaries/PAOs of the Departments for current expenditure	Finance Department		1st week of January 2022
7.	Distribution of Ceilings by the Administrative Departments (ADs) to spending units (DDOs).	Administrative Departments		By 15 th of January, 2022
8.	Submission of tentative Budget Proposals in line with Budget Ceilings (IBC) from ADs to FD.	Administrative Departments		By February 10 th , 2022
9.	Submission of Detailed Budget in line with limits by the DDOs to ADs	Administrative Department / DDO	Forms-I (A&B)	By 11 th February 2022
10.	Inter departmental meetings /consultation for finalization of budget proposals (B.E, R.E & S.NEs)	Finance Department and Administrative Departments		From 11 th February to 8 th of March 2022
11.	Submission of statement of Excess and Surrender Estimates for FY 2021-22 by the DDOs to AD	Administrative Department / DDO		By 31 st March 2022
12.	Submission of B.E 2022-23 and R.E 2021-22.	Administrative Departments	Forms-I	15 th April 2022
13.	Finalizations of R. E 2020-21 B.E 2021-22 and S.N.Es 2021-22	Finance Department	Forms-I	By 15 th May 2022
Preparation of PSDP				
14.	PSDP formulation guidelines circulated amongst ADs	P&D Department		To be notified by P&DD
15.	ADs to notify PSDP formulation Team	Administrative Department		
16.	ADs to submit their strategy paper to P&D Department	Administrative Department		
17.	Communication of Development tentative Ceiling from FD to P&D and from P&D to Administrative Departments	F.D and P&DD		By 15 th of January, 2022
18.	Workout tentative allocation for ongoing and new projects (overall)	P&DD		By 31 st of January, 2022
19.	Communication of ceilings as at Serial. 16 (above) to Administrative Departments for preparation of Concept papers within sectoral ceilings	P&DD		1 st week of February, 2022
20.	Submission of shortlisted Concept Papers to P&DD	Administrative Departments		1 st week of March, 2022
21.	Concept Clearance Committee meetings in P&DD with Administrative Departments to discuss budget proposals/Concept Papers	P&D and Admin Departments		15 th to 31 st March, 2022
22.	A. Preparation of PC-Is, undertake Cost and Benefit Analysis, Risk Assessment and placement in Quality Assurance Committees (where applicable) B. Technical Approval of Projects from PDWP/ DSC	P&DD & Administrative Departments		1 st April to 30 th April, 2022
23.	P&DD to initiate briefing sessions consultations on proposed PSDP	P&D Department		1 st May to 15 th May 2022
24.	Submission of final draft of PSDP by PDD to FD for preparation of demands for grants	P&DD		By 31 st May 2022
Budget Approval				

25.	Completion of all budget documents schedules and summaries including citizen budget for the Cabinet	Finance Department		By Last week of May 2022
26.	Presentation of the Budget to the Cabinet and Provincial Assembly	Finance Department / Finance Minister		To be decided by The Hon'ble Chief Minister Balochistan

Annexure C – BUDGET FORMS & INSTRUCTIONS

1) Form-I(A): Employees Sanctioned and working strength Forms and Instructions to fill in

Government of Balochistan Budget Form for Employees Sanctioned and Working Strength

1.	Budget Year:		2022-23			
2.	Budget Demand Type: (Tick the relevant):		Budget Estimates / Revised Estimates			
3.	Department / Attached Department:					
4.	Fund Code and Description:					
5.	Fund Centre and Description:					
6.	Post Code	BPS	Designation	Number of sanctioned Pots		
				Total	Filled in	Vacant
Not Mandatory						
	8.	Total				

Signature: _____

Name: _____

Designation: _____

Phone / Mobile No: _____ / _____

* Post Codes of all posts can be obtained from Finance Department or website
<http://www.finance.gob.pk>

2) Form-I(B): Current Expenditure Budget Forms (Budget Estimates/Revised Estimates) and instruction to fill in

Government of Balochistan
Budget Form for Current Expenditure

1.	Budget year:	2021-22 / 2022-23			
2.	Budget Demand Type: (Tick <input type="checkbox"/> the relevant):	Budget Estimates / Revised Estimates			
3.	Department / Attached Department:				
4.	Fund Code and Description:				
5.	Fund Centre Code and Description:				
6.	Object Code	Commitment Item Object Classification	Detail of Assets /Justification	Budget Demand (Rs.) B.E 2022-23 Or R.E 2021-22	
	A 0 1	Total Employee Related Expenses			
	A 0 1 1	Total Pay			
	A 0 1 1 0 1	Basic Pay of the Officers			
	A 0 1 1 5 1	Basic Pay of the Officials			
	A 0 1 2	Total Allowances			
	A 0 1 2 0 2	House Rent Allowance			
	A 0 1 2 0 3	Conveyance Allowance			
	A 0 3	Total Operating Expenses			
	A 0 3 2	Total Communication			
	A 0 3 2 0 1	Postage and Telegraph			
	A 0 3 3	Total Utilities			
	A 0 3 3 0 1	Gas			
	A 0 3 3 0 3	Electricity			
	A 0 3 8	Total Travel & Transportation			
	A 0 3 8 2 5	Travelling Allowance			
	A 0 3 9	Total General			
	A 0 3 9 0 1	Stationery			
	0 5	Total Grants, Subsidies and Write-offs Of			
		Loans/Advances/Others			
	A 0 5 2	Total Grants Domestic			
	A 0 5 2 7 0	Others			
	A 0 9	Total Expenditure on Acquiring of Physical Assets			
	A 0 9 5	Total Purchase of Transport			
	A 0 9 5 0 1	Purchase of Transport			
	A 0 9 6	Total Purchase of Plant & Machinery			
	A 1 3	Total Repairs and Maintenance			
	A 1 3 0	Total Repair of Transport			
	A 1 3 0 0 1	Repair of Transport			
7.	Total Provision (Gross)				
	Signature: _____				
	Name: _____				
	Designation: _____				
	Phone No. / Mobile No: _____ / _____				

INSTRUCTIONS TO FILL-IN THE BUDGET FORM FOR CURRENT EXPENDITURE

Important

The Departments should read the following instructions carefully and all Budget Forms should invariably be prepared in the enclosed format.

GENERAL INSTRUCTIONS:

1. Each department is required to submit two Budget Forms, one for Revised Estimate of the Current Year i.e. 2021-22 and second for Budget Estimate for the upcoming financial year i.e. 2022-23.
2. No column in the Budget Demand should be left blank. In case any column is not applicable, it should be marked 'N.A'.
3. Amounts in Budget Forms should be indicated in full amount of Pak Rupees.
4. The practice of budget allocation of Rs 1,000/- or as nominal token allocation to keep the head operative may be avoided in Budget Demand.

SPECIFIC INSTRUCTIONS

- Serial No. 1** Budget Year will be same for both Revised Estimate of the Current Year and Budget Estimate for upcoming financial year.
- Serial No. 2** Tick (☐) the relevant Type of Budget demand (Budget Estimate 2022-23 or Revised Estimate 2021-22).
- Serial No. 3** Name of Department and Attached Department where required.
- Serial No. 4** Write **Fund information** i.e. **Fund Code/Grant or Demand No.** and its **Description.** (Previous year budget book Vol-III can be referred for details). For example, "BC21001" is the Demand or Grant No. as per prescribed Chart of Accounts (COAs) for the Demand or Grant for "**General Administration (Voted)**". General Administration (Voted) is the description for the demand or grant No. BC21001.
- Serial No. 5** Write **Fund Centre / DDO** (both the code and its description). In case of New Office/Department/Agency, the word "NEW" should be written after the nomenclature. If an office has been opened during the current **Brackets** financial year, provision may be substantiated by a copy of the schedule of Supplementary Grants as an Annex to this Budget Form.

Serial No. 6

This has been bifurcated into four parts i.e.

- a) Object Code Letter 'A' has been pre-printed Budget should be entered at all Major, Minor, Detailed and Sub- Detailed objects. Consult the Chart of Accounts and fill all the required five digits carefully.
- b) Object Classification (Commitment Item) Write description for Object Code.
- c) Detail of assets / Justification Write justification or give detail of assets for each demand (where possible). For example, if budget is demanded for Electricity charges or P.O.L charges, the meter No of electricity installation or No of vehicles must be given

Serial No. 7

- c) Budget Demand Separate Forms for the Revised Budget Estimates of Current year and Budget Estimates for the coming year should be filled by ticking the relevant Demand Type at S.No. 2. Provision should be in thousands.

NOTE:

Write Total Provision (Gross)

All officers signing Budget Forms in the Administrative Departments should indicate their telephone number clearly. Section Officer or equivalent level officer may be deputed for reconciliation purpose. Please note that minimum 12-point size font should be used while filling up figures in the Budget Form.

ENQUIRIES: For clarification or additional information, if required, please do not hesitate to contact:

- 1. Additional Secretary Finance (Budget)
Finance Department, Quetta
Phone: (081) 9202911,
Fax: (081) 9204456**
- 2. Section Officer (Budget - I)
Budget Wing, Finance Department, Quetta
Phone: (081) 9202286**

**3. Form-II: Development Expenditure Budget Form and Instructions to fill in
in
Government of Balochistan
Budget Form for Current Expenditure**

1.	Budget Year	
2.	Department / Attached Department:	
3.	Title of the proposed project	
4.	Estimated cost of the project in Rs. Million	
5.	Proponent Information	
6.	Goals and Objectives to be achieved	
7.	Rational for ADP / Sector Plan funding	
8.	Geographical coverage (For whole province of specific district or Tehsil	
9.	Is the project aligned with the Sector Plan	
10.	Relationship of the project development studies mentioned in letter	
11.	Nearest place where similar facility is available	
12.	Gestation period	
13.	Financial phasing	
14.	Details of post completion annual operation and maintenance cost <ul style="list-style-type: none"> - Maintenance - Human Resource - Operation - Repairs - Others 	
15.	Beneficiaries (Type and Number)	
16.	Expected output (Qualitative & Quantitative)	
17.	Priority (Indicate Top, Normal or Low	

Principal Accounting Officer

**INSTRUCTIONS TO FILL-IN THE BUDGET FORM FOR
DEVELOPMENT EXPENDITURE**

Important

The Departments / Project Directors should read the following instructions carefully and all Budget Forms should invariably be prepared in the enclosed format.

GENERAL INSTRUCTIONS:

1. Project Directors/Department are required to submit Budget Form for every project/scheme.
2. No column in the Budget Form should be left blank. In case any column is not applicable, it may be marked N.A.
3. Amounts in Budget Form should be indicated in full amount Pak Rupees.

SPECIFIC INSTRUCTIONS:

- a. The project is economically, financially, technically and environmentally feasible and reliable data is used to assess its feasibility.
- b. The project fits into overall development plan
- c. The proposed project does not clash with other project of any other department either in principle or in details and there is no contradictory policy being followed in projects of two different departments
- d. Proposed schemes should be in compliance with targets set under Sustainable Development Goals (SDGs).
- e. The proposed investment shall be aligned with the expected outcomes and outputs proposed to be generated through public sector resource utilization
- f. There is no duplication in the project
- g. Repair/ purchase projects shall not be proposed as it is part of non-development budget
- h. No block allocations be proposed as per directions of Hon'able Supreme Court of Pakistan and High Court of Balochistan.
- i. Project size be kept so rational that it may be completed within rationalized time period
- j. Only Government owned institutions shall be proposed for financing
- k. No small nature projects shall be proposed
- l. Projects of individual nature shall not be considered.

3) **Form-III: Receipts Budget Forms and instruction to fill-in.**

**Government of Balochistan
Budget Form for Development Expenditure**

1.	Budget Year:	2022-23
2.	Budget Type: (tick <input type="checkbox"/> the relevant):	Budget Estimate / Revised Estimate
3.	Department / Attached Department	
4.	Fund Code and Description:	
5.	Receipt Collection Centre and Description	
6.	Object Code	Commitment Item Object Classification
		Budget Estimates (Rs.) R.E 2021-22 OR B.E 2022-23
	B	<u>Tax Revenue</u>
	Detailed Object Code	Description of Detailed Object Code
	Sub Total	
	C	<u>Non-Tax Revenue</u>
	Detailed Object Code	Description of Detailed Object Code
	Sub Total	
	E	<u>Capital Receipts</u>
	Detailed Object Code	Description of Detailed Object Code
	Sub Total	
7.	Total Receipts	

Signature: _____

Name: _____

Designation: _____ Phone / Mobile No. _____

INSTRUCTIONS TO FILL-IN THE BUDGET FORM FOR RECEIPTS

Important

The Departments should read the following instructions carefully and all Budget Forms should invariably be prepared in the enclosed format.

GENERAL INSTRUCTIONS:

1. Department are required to submit Budget Form for every type of Receipts.
2. No column in the Budget Form should be left blank. In case any column is not applicable, it may be marked N.A.
3. Amounts in Budget Form should be indicated in Thousands of Rupees.
4. Detailed Object classification should be provided for Receipts Budget.

SPECIFIC INSTRUCTIONS:

- Serial No. 1** Budget Year will be same for both Revised Estimate of the Current Year and Budget Estimate for upcoming financial year.
- Serial No. 2** Tick the relevant Type of Budget demand (Budget or Revised Estimate).
- Serial No. 3** Name of Department and Attached Department where required.
- Serial No. 4** Write **Fund Centre / DDO** (both the code and its description).
- Serial No. 5** Write Receipt Collection Office Code (RCO Code) and description.
- Serial No. 5** This has been divided into three parts i.e.
- a) Object Code Letter 'B' / 'C' / 'E' has been pre- printed. Budget should be entered at all Major, Minor, Detailed and Sub-Detailed levels. Consult the Chart of Accounts and fill all the required five digits carefully.
- b) Object Classification Write description for Object Code.
- c) Budget Estimates Mention provision of object item. Provision should be in thousands
- Serial No. 6** Write Total Receipts (Gross).

NOTE:

All officers signing Budget Forms in the Administrative Departments should indicate their telephone number clearly.

ENQUIRIES:

For clarification or additional information, if required, please do not hesitate to contact:

**Additional Secretary (Resource)
Finance Department, Quetta
Phone: (081) 9203943**

**Deputy Secretary (Resource)
Finance Department, Quetta
Phone: (081) 9203809**

5) Form-IV: New Expenditure (SNE) Budget Form and instruction to fill-in.

Government of Balochistan

Budget Form for New Expenditure (SNE)	
1 Budget Year	2022-23
2 Department / Attached Demand:	
3 Fund Code and Description:	
4 DDO Code and Description:	

Part A: Demand of Post

5	Post Code	Name of Post Demanded	BPS	Sanctioned Strength 2020-21	Demands for FY 2022-23		Justification (Please give a brief in the column and attach detailed justification and indicate reference number)
					No. Posts	Financial Impact (Rs.)	
			(B-19)				
			(B-18)				
			(B-17)				
			(B-16)				
			(B-15)				
			(B-14)				
			(B-12)				
			(B-11)				
			(B-07)				
			(B-05)				
			(B-02)				
			(B-01)				
Total:							

Part B: Demand of Physical assets

6	Object Code	Object Description	Demands for 2022-23		Please indicate relevant items approved during last 3 years			Justification (Please give a brief in the column and attach detailed justification and indicate reference number)
			Quantity of Item	Financial Impact	2019-20	2020-21	2021-22	
	A09	Total Operating Expenses						
	A091	Purchase of Building						
	A092	Computer Equipment						
	A093	Commodity Purchases (Cost of State Trading)						
	A094	Other Stores and Stocks						
	A095	Purchase of Transport						
	A096	Purchase of Plant & Machinery						
	A097	Purchase of Furniture & F						
	A098	Purchase of Other Assets						
Total:								
7 Total Demand (Gross)								

Signature: _____
Name: _____
Designation: _____
Phone No. / Mobile No: _____ / _____

INSTRUCTIONS TO FILL-IN THE BUDGET FORM FOR NEW EXPENDITURE

Important

The Departments should read the following instructions carefully and all Budget Forms should invariably be prepared in the enclosed format.

GENERAL INSTRUCTIONS:

1. No column in the Budget Demand should be left blank. In case any column is not applicable, it may be marked N.A.
2. Amounts in Budget Demands should be indicated in full amount Pak Rupees.

SPECIFIC INSTRUCTIONS

Tick the relevant Type of Budget Form (Budget Demand / SNE)

- Serial No. 1** Budget Year (Self- Explanatory).
- Serial No. 2** Name of Department and Attached Department where required.
- Serial No. 3** Write **Fund information** i.e. **Fund Code** and its **Description**.
- Serial No. 4** Write **Fund Centre / DDO** (both the code and its description). In case of New Office / Department / Agency, the word "**NEW**" should be written in after the nomenclature. If an office has been opened during the current **Brackets** financial year, provision may be substantiated by a copy of the relevant approved document.
- Serial No. 5** Write the name, grade and number of the posts along with financial impact demanded and existing sanction strength of same post. Also give brief justification of each demand of post. The post code if not known can be obtained from Finance Department or may be ticked as "**NA**".
- Serial No. 6** Write the name of the asset with object classification, quantity and total financial impact which is to be demanded for the coming year along with brief justification. Also give details of the relevant item approved/ purchased during last three financial years.
- Serial No. 7** Write Total Provision (Gross)

6) (FORM-V): Details of Assets owned by Administrative Departments.

(FORM-V) FIXED ASSET REGISTER																
Name of the District _____							Funds' Head _____ DDO Code: _____			Department: _____						
S. No	Category	Asset No.	Asset Description	Name of CoA	Date of Purchase/ Construction	Vendor/Department Name	Custodian of the Asset	Asset Location (Department)	Asset Value		Transfer/Disposal/Writ off			Physical Verification		Remarks
									Cost	Addition	Date	Approval Form No.	Name of Transferee/Purchaser	Date	Person	

Prepared by: DDO Concerned

Reviewed by: Immediate Supervisor

Approved by: Principal Accounting Officer