



**Government of the Punjab
Finance Department**

**Medium Term Budgetary Framework
2016-2019
Guidelines & Budget Call Circular
for FY 2016-2019**

**Part-II
(All MTBF Departments)**

For:

- 1. Irrigation Department***
- 2. Health Department***
- 3. Livestock and Dairy Development Department***
- 4. Higher Education Department***
- 5. Excise and Taxation Department***
- 6. Communication & Works Department***
- 7. Public Health Engineering Department***

URGENT / IMMEDIATE



NO.B-13(11)/BCC/2016-2017 (Part-II)
GOVERNMENT OF THE PUNJAB
FINANCE DEPARTMENT

November 17, 2015

From:

Secretary Finance
Government of the Punjab.

To:

1. Chairman, Planning & Development Board.
2. Secretary Irrigation & Power, Government of the Punjab
3. Secretary Health, Government of the Punjab
4. Secretary Livestock and Dairy Development, Government of the Punjab
5. Secretary Higher Education, Government of the Punjab
6. Secretary Excise and Taxation, Government of the Punjab
7. Secretary Communication & Works Department, Government of Punjab
8. Secretary Public Health Engineering & Housing and Urban Development, Government of Punjab
9. All Heads of Attached Departments of Irrigation & Power Department
10. All Heads of Attached Departments, Health Department
11. All Heads of Attached Departments, Livestock & Dairy Development Department
12. All Heads of Attached Departments, Higher Education Department
13. All Heads of Attached Departments, Excise & Taxation Department

Subject: **MEDIUM TERM BUDGETARY FRAMEWORK (MTBF 2016-2019):
GUIDELINES AND BUDGET CALL CIRCULAR FOR FY 2016-2019**

Sir,

It is generally agreed that introduction of Medium Term Budgetary Framework is not only imperative in removing the existing inadequacies of planning and budgetary systems but is also absolutely vital for improving the overall performance related problems of the government. Accordingly, Provincial Government has introduced Medium Term Budgeting Framework (MTBF) to ensure

an effective linkage of policy, planning and resource allocation. Although designing and implementation of medium term perspective to budgeting is only a part of a wider reform agenda for improving public sector resource management, yet the concept of MTBF is underpinned by certain core values such as inculcating financial discipline in government's spending, aiming allocative efficiency with the ultimate objective of improving budgetary outcomes.

2. In the first phase, these reforms were successfully implemented on pilot basis in the Departments of Irrigation (formerly Department of Irrigation and Power) and Health during FY 2009-10 and were later extended to Departments of Higher Education, Livestock & Dairy Development and Excise & Taxation in FY 2010-11 and to Communication & Works Department and Public Health Engineering Department in 2011-12. It is expected that within three to four years, all line departments will be shifted to MTBF in a phased manner.

3. Since MTBF envisages an approach different from the one followed under conventional budgeting, a separate set of guidelines and budget preparation forms have been developed and included in this Budget Call Circular ("MTBF BCC"). This Budget Call Circular will facilitate Line Departments of Government of the Punjab who have switched over to MTBF mode of planning and budgeting namely Health Department, Irrigation Department, Livestock and Dairy Development, Excise & Taxation Department, Higher Education Department, Communication & Works Department and Public Health Engineering Department (collectively referred to as "MTBF Departments") and their related spending units for smooth transition to the MTBF budgeting.

4. MTBF Departments are also being provided indicative budget ceilings separately which would help them in formulation of their budget estimates over a period of three years. However, the Departments will have to initiate on their own the process of prioritization of their activities and to purposefully engage their spending units in this process before significantly embarking upon the budget formulation process. It is hoped that a flexible budgetary approach under MTBF will enable the departments to transform their governance structure and help them align operations with policies over a three-year frame work.

5. This Budget Call Circular also prescribes guidelines and budget forms to help the Departments to determine their budget priorities and to ensure distribution of budget ceilings to their respective spending units / DDOs, etc. The Departments are also expected to carry out rationalization of their activities and identify redundancies (if any) to augment the objectives of MTBF implementation. Budget review meetings would be held in later part of the budgetary cycle involving the Finance Department, MTBF Departments and Planning & Development Department (P&DD) in which if required the indicatives budget ceilings would be firmed up.

6. The MTBF Departments will prepare budget estimates for next 3 FYs using MTBF Forms annexed. No separate budget submissions will be required for the Annual budget 2016-2017.

7. Issuance of this BCC will be followed by a series of workshops and subsequent technical support for the budget and accounts staff of the MTBF Departments and their spending units over the coming weeks and months. The Guidelines and Budget Call Circular in the following pages explain in sufficient detail the concepts involved and provide guidance for conversion to the new system. MTBF Forms along with form filling instructions are included in this document. In addition, Forms for Receipts, ADP (Medium Term Development Framework mode), Re-appropriation, Supplementary and Surrenders have also been given in the Annexes. Besides providing estimates of Receipts for 2016-2017, the MTBF Departments will also provide projections for two additional years, i.e. 2017-2018 and 2018-2019.

8. I would personally request the Principal Accounting Officers / Secretaries of the Department (in MTBF mode) to support this reform initiative and do not hesitate to contact the Budget Wing of the Finance Department for any further clarification and assistance.

Yours sincerely



(JAVED IOBAL)

**Additional Finance Secretary /
Director (Budget)**

No. & Date Even

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

1. The Accountant General, Punjab, Lahore.
2. The Director General Civil Audit, Punjab, Lahore
3. The Director General Accounts Works Punjab Lahore
4. The Director General Audit Works, Punjab Lahore
5. The Additional Finance Secretary SS and ES Wing, Finance Department.
6. All Budget/Section Officers in Finance Department, Government of Punjab.



**Additional Finance Secretary /
Director (Budget)**

Table of Contents

Section I:	6
Medium Term Budgetary Framework Guidelines	6
I Purpose of the Guidelines	6
II What is 'Medium Term Budgetary Framework of MTBF?	7
III How is MTBF Different From Traditional Budgeting?	8
IV The MTBF Process	9
V Budget Call Circular	10
VI Indicative Budget Ceilings	10
VII Process for Implementation of MTBF	11
VIII Estimation for Receipts	14
IX Gender Specific Information	14
X MTBF Budget Call Circular & Budget Calendar	15
Section II: MTBF Budget Call Circular	17
XI General	17
XII Sequence for filling MTBF Forms	18
Annex:	19
I - MTBF Process at a Glance	20
II - Top-Down Component	21
III - Bottom-Up Component	22
IV - Flow of MTBF Form	23
V - MTBF Forms and Instructions for Spending Units / DDOs (2016-2019)	27
VI - Medium Term Budget Statements (2016-2019)	51
VII - An outline of a Departmental Strategic Review (DSR)	54
VIII - Other Budget Forms (2016-2019)	56

Glossary of Terms

Activity	A set of specific tasks undertaken to achieve a specific output (See <i>Output</i> below).
ADP	Annual Development Program
AGPb	Accountant General Punjab
AO	Accounts Officer
B&PC	Budget and Policies/Priorities Committee
Baseline Budget	Baseline Budget for the purpose of these guidelines is defined as three-year's projections of current and development budget estimates assuming that there is no change in 'policy'. Policy means that inputs / resources / initiatives available to the Department are at a constant level, except for unavoidable changes on account of inflation, staff salary enhancements, changes envisaged in PC -1's etc. under implementation and further there is no change in projected strategy or approaches to service delivery or business of the Department. Baseline Budget assumes that no new programs are established.
BE	Budget Estimates
BPOs	Budget Preparing Officials
BPP	Budget Policy Paper
Collecting Units	Officer responsible to collect the receipts – in case of Excise & Taxation Department, a Collecting Unit will be Excise & Taxation Officer who collects taxes, Levies, Duty etc.
CGA	Controller General of Accounts, Pakistan
CoA	Chart of Accounts

Core Team	Team (of officials) established in the MTBF Departments to oversee MTBF implementation
D-1, D-2	Budget Forms included in this Call Circular to be used at Line Department Headquarters to initiate budget formulation process at the DDO level. ("D" stands for (Line Department))
DDO	Drawing & Disbursing Officer
FD	Finance Department
FE	Foreign Exchange
FY	Financial Year
Goal	Goal is a summary of overall objectives for which a Department is aspiring.
Indicative Budget Ceiling	Budget ceilings provided by FD at the start of budget cycle to guide the line departments for formulating budget estimates.
Input	Resource required to undertake an activity that ultimately contributes to an output. For example, personnel engaged, equipment and material used in relation to an activity/output.
LCY	Local Currency
LD	Line Department
MTBF	Medium Term Budgetary Framework: The new concept of budgeting as explained in these guidelines
MTBF BCC	Medium Term Budgetary Framework Budget Call Circular
MTBF Cell	A Cell established in FD to support MTBF implementation. Separate MTBF Cells also exist (with dedicated MTBF Team members) at the MTBF Departments.

MTBF Department(s)	Line Departments of Government of the Punjab which have switched over to MTBF mode of planning and budgeting namely Health Department, Irrigation Department, Livestock and Dairy Development Department, Excise & Taxation Department, Higher Education Department, Communication & Works Department and Public Health Engineering Department
MTDF	Medium Term Development Framework
MTFF	Medium Term Fiscal Framework
Other Departments	Line Departments of Government of the Punjab who have not switched over to MTBF mode of planning and budgeting (all Departments <u>other than</u> Health Department, Irrigation Department, Livestock and Dairy Development Department, Excise & Taxation Department, Higher Education Department, Communication & Works Department and Public Health Engineering Department
Outcome	A result. Some results are immediately measurable and can be directly related to an output. Other outcomes come about after long periods of time and may be the result of other influences. A drop in incidence of childhood diseases as a result of immunization program is an outcome. Similarly, an increase in crop productivity as a result of better irrigation practices is also an example of outcome.
Output	A measurable or quantifiable target that is expected to be achieved through utilization of funds in a specific period. For instance delivering immunization to 1 million children in 12 months is an output.
P&DD	Planning & Development Department
PIFRA	Project to Improve Financial Reporting and Auditing
PRMP	Punjab Resource Management Programme
RE	Revised Estimates

R-1, R-2, R-3	Budget Forms included in this Call Circular for preparing Receipt estimates 2016-2019 by Excise & Taxation Department. ("R" stands for 'Receipts' collected by collecting units under E&T Department')
Regular Budget Call Circular	Budget Call Circular other than MTBF Budget Call Circular
S-1, S-2, S-3, S-4	Budget Forms included in this Call Circular for preparing MTBF estimates 2016-2019. Budget Forms S-1 to S-3 shall be used for preparing current (non-development) budget estimates while Budget Form S-4 shall be used for formulating development budget estimates for three years (2016-2019) ("S" stands for 'Spending Unit')
SNE	Schedule of New Expenditure
Sector	Jurisdiction assigned to a Department
Department Strategic Review (DSR)	A structured analysis of a Sector that takes into account the past trends and future requirements of funds. A department strategic review with support from PRMP will be conducted by the MTBF Departments.

Section I:

Medium Term Budgetary Framework Guidelines

I Purpose of the Guidelines

1. Medium Term Budgetary Framework (MTBF) was successfully implemented in the Department of Irrigation (formerly Department of Irrigation and Power) and Department of Health from FY 2009-10 as a pilot project. Moving forward, from FY 2010-11, MTBF has been rolled out to the departments of Livestock & Dairy Development, Higher Education and Excise & Taxation. From FY 2011-12 this was further extended to Departments of Communication & Works and Public Health Engineering Department. This is part of Government's strategy towards rolling out MTBF across all line Departments in a phased manner.
2. The purpose of these Medium Term Budgetary Framework Guidelines (the Guidelines) issued by the Finance Department (FD) is to facilitate and guide those Departments of the Punjab Government which are switching over to a Medium Term Budgetary Framework (MTBF Departments).
3. Along with the Guidelines, MTBF Budget Call Circular is also being issued to MTBF Departments which sets out the forms, form filling instructions and timelines to be used in preparation of MTBF for FY 2016-2019.
4. A MTBF Team has been established to assist MTBF Departments for smooth transition. Core Team has also been nominated separately in these Departments. This team will work closely with all the stakeholders to achieve the desired objective.
5. Issuance of MTBF Budget Call Circular will be followed by a series of specially designed workshops to be organized for Drawing and Disbursing Officers and budget and accounts staff of MTBF Departments and their spending/collecting units in due course of time. Schedules for the workshops will be drawn up and communicated through the Core Team to all concerned. The MTBF Team will provide critical assistance in this respect. This assistance will be further reinforced by visits of the MTBF Team at the respective spending units (on need basis) for hand holding support purposes.

6. The following clarifications may be made to explain the nature of the work being undertaken through the MTBF reforms:
 - a. During FY 2013-2014, MTBF was implemented in seven Departments (MTBF Departments) of the Government of the Punjab. The budget of all other Departments of Government will remain on annual basis till such time that a decision is taken to extend the application to certain other or all departments;
 - b. The Constitution of Pakistan expects that budgetary estimates be brought before the Provincial Assembly for approval of one year. This does not, however, prevent the Provincial Government to estimate the expenditure for 3-5 years and lay that information before the Provincial Assembly for information purposes only, while seeking authorization only for one year;
 - c. MTBF Departments will prepare estimates for 3 years (2016-2019) which will be presented to the Provincial Assembly as additional information. The Provincial Assembly will, however, be requested to approve the estimates for 2016-2019 in respect of MTBF Department along with other Departments.

II What is 'Medium Term Budgetary Framework or MTBF'?

1. MTBF is, as the name implies is a multi year approach to budgeting which links the budget plans of the government to its policy objectives in medium term usually three years. By introducing a medium term horizon to budgetary process, it becomes more strategic and responsive to the priorities of the government. The principal objectives of the MTBF are:
 - a. Linking the availability of estimated resources with Medium Term Fiscal Framework and fiscal / policy indicatives;
 - b. Strengthening financial discipline in the management / execution of the budget;
 - c. Realigning budgetary allocations and expenditures with the policies and priorities of the government; and

- d. Strengthening the process of budgeting and resource management within the departments to ensure efficiency and cost-effectiveness of use of public sector resources by line departments in the delivery of public services.
2. The multi year budget horizon provides Departments the space and flexibility to formulate, plan and implement policies that focus on service delivery or 'outputs'. Furthermore, as the public policy decisions generally take more than one year to implement, therefore, it is important to lay emphasis on multi-year horizon to the budgetary approach.

III How is MTBF Different From Traditional Budgeting?

1. Before making an attempt to implement MTBF, it is crucial for all levels of an implementing Department to understand the basic difference between the existing system of budgeting and the changes that should be part of the MTBF reform.
2. Traditional Budgeting in vogue in the Province has the following features:
 - a. Budgeting is only for one Financial Year (FY);
 - b. Budget is split into a current and a development component;
 - c. For current budget, the basis of estimation of costs is historical or purchase costs which are estimated item by item leading to line totals comprising of number of items e.g. salary estimation of an office is based on rates of different allowances (items) multiplied by the number of people drawing each allowance, all such items being totaled up;
 - d. For Development budget the estimates are developed in PC-1 format and resource needs are worked out over a 3-5 year period depending upon the requirements of project implementation. The quality of estimation varies from project to project. However, actual annual budget allocations may not necessarily follow PC-1 estimates;
 - e. The process of cost estimation is largely on incremental basis;
 - f. The focus is on what resources are needed by the organization or on 'inputs'.
 - g. For receipt budget, the basis of estimation are the targets achieved during the current financial year (2015-2016) and the additional receipts anticipated to be added to the provincial exchequer in the next three years as a result of surveys and government instructions issued from time to time.

3. Traditional budgeting is very common and has following strong points:
 - a. Simple to understand, apply and well embedded in our system;
 - b. Control oriented and provides a basis for the management to control its resources;
 - c. Focus on one year for planning and estimation;
 - d. Employees, especially those assigned the duty to prepare budget documents, are very familiar with it;
 - e. Works well with cash based accounting systems.

4. In recent years, following factors have been viewed as a serious limitation to outweigh the advantages of traditional budgeting:
 - a. Public organizations are increasingly expected to clearly define services that they provide to the public;
 - b. Organizations should therefore plan in terms of outputs they will deliver and how they will deliver them. Inputs or budgeted resources are the means to deliver outputs;
 - c. Since the expectations are many but resources are limited, organizations must have clear-cut policies about what services they would provide. This calls for prioritization amongst the different options and the development of strategic plans;
 - d. To implement policy through strategic plans, the period of one year is too short.

IV The MTBF Process

1. During the implementation of MTBF in the line departments, a number of innovations / changes have been put in place in their budgetary processes. These include the following:
 - a. By use of budgetary ceilings, line departments will be in a better position to plan and prioritize their budget activities. Further, this will also increase the predictability of resource allocation and budgetary outcomes;
 - b. Preparation of Medium Term budget estimates on three year basis will help the departments to plan and think at least on medium term basis;

- c. To meet the departmental policy objectives, there is a greater degree of involvement of senior management in budget making;
- d. Modifications in the format of the budget preparation will improve the planning processes. MTBF will enable line departments to prioritize their budgetary activities and functions and to define outputs which can better contribute towards their target population/sector (thereby starting a process of change in thinking in the direction of output-oriented budgeting in what had previously been an almost entirely input-driven budgetary process);
- e. Preparation of the overall Medium Term Budget Estimates in a document which sets out the higher level objectives of the department and the purposes for which funding is required.

V Budget Call Circular

1. At this point it is also important to clarify that regular Budget Call Circular is being issued to all Departments other than Departments of Irrigation, Health, Livestock & Dairy Development, Higher Education, Excise & Taxation, Communication & Works and Public Health Engineering Department (MTBF Departments). These Departments shall prepare the budget estimates (FY 2016-2017, 2017-2018 and 2018-2019) using the Guidelines provided in this document. The figures for FY 2015-2016 so arrived at will 'feed in' into the regular budgets or SNE's of the Annual Budget (2016-2017) and printed in the Annual Budget Books. The three-year estimates developed by the MTBF Departments will be printed as additional material.

VI Indicative Budget Ceilings

Indicative Budget Ceiling will be communicated separately.

VII Process for Implementation of MTBF

1. The Departments under MTBF are expected to follow following processes while developing their budgetary estimates. These lay a greater emphasis on empowering the senior management of the MTBF Departments and placing at their disposal MTBF as a tool for improving the public services.

(A) Review of Departmental Policies and Spending Priorities:

Before initiating detailed budgeting process the MTBF Departments should conduct a review of their Departmental policies and spending priorities. Such assessment will help in determining strategic spending priorities and provide 'guidance' in translating these priorities and subsequently incorporating them into budgetary estimates. This important process should essentially be spearheaded by '**Budget and Policies/Priorities Committee**' established at the Department. B&PC should be chaired by Secretary / Additional Secretary of the Departments and shall comprise of senior management dealing with technical and financial functions of the Department. This Committee shall hold regular meeting to finalize Department's priorities for the upcoming financial year.

The above review process may start before the MTBF Budget Call Circular is officially issued each year; in some years the review will be comprehensive while in others it may update earlier findings. For FY 2011-12, PRMP provided technical assistance in the form of sector experts (Consultant) to carry out '**Departmental Strategic Review**' which assisted B&PC and fed into their work. The Departments are now expected to build their own capacity in performing similar reviews / functions themselves. An outline of '**Departmental Strategic Review**' is provided in Annex VII.

Using '**Departmental Strategic Review**' and based on deliberations by Budget and Policies/Priorities Committee the Departments should fill:

- i. Budget Form D-1 which lists down new initiatives if any which the Department wishes to undertake in the medium term and more importantly provides an opportunity to think how best the Department can rationalize these budget activities by identifying redundancies and diverting resources to more productive initiatives;
- ii. Budget Form D-2 which articulates the Departmental priorities and distributes the Indicative Budget Ceilings (provided by Finance Department) across all Spending Units. This would help translate policy/priorities to actual budget allocations for spending units.

Both Budget Forms D -1 and D -2 should be approved by the Budget and Policies/Priorities Committee and Principal Accounting Officer of the respective MTBF Department. Please refer to Annex-III & IV for diagrammatic explanation of this process and Annex-VI for instructions to fill forms.

(B) Determine / update budget baselines and preparation of detailed budget estimates by Spending Units

This essentially would be a 'bottom-up' cum analytical phase of budgeting and mainly relates to the Spending Units. On the basis of ceilings received the Spending Units shall develop detailed budgetary estimates for three years using MTBF Forms S-1, S-2, S-3 for current budgets and S-4 for development budgets. Every effort would be made to ensure that detailed budget estimates developed do not exceed their prescribed ceilings provided by B&PC.

Spending Units shall work on developing / updating budget baselines. MTBF Forms S-1 to S-4 have been designed and will be used by Spending Units for providing baseline estimates and key operational information of their respective organizations. The Spending Units shall determine outputs (or services) that they plan to deliver over the medium term which will be used to developing budget estimates. At this stage, generic forms are given in the MTBF BCC. Once this is issued, these forms are likely to be customized according to the nature and functions of the Departments by their respective Budget and Planning Sections in consultation with MTBF Team.

Information gathered through MTBF Forms (S-1 to S-4) will be consolidated for determination / updation of baseline budgets. For current budget, estimates will be based on outputs planned in the medium term, prior spending trends adjusted for inflation and salary changes. For development budget, projected expenditures according to PC-1's (Medium Term Development Framework) will be used as a 'guiding principle' for estimating expenditure;

Meetings and discussions would be held between MTBF Departments (Head quarters) and Spending Units to review the baseline estimates and for its finalization and approval. Please refer to Process Flow Annex-I, II & III for the diagrammatic presentation of the MTBF process

(C) Finalization of MTBF estimates

- i. This would be an interactive phase involving the MTBF Department(s), FD and Planning & Development Department. The interaction will not necessarily be restricted to one meeting but may involve a series of meetings;
- ii. On the basis of updated Baseline Budgets (for 2016-2017; 2017-2018 and 2018-2019) discussions will be held between MTBF Departments, P&DD and FD to determine whether indicative budget ceilings are adequate enough to meet the funding requirements of Departments (albeit with in a resource framework). These discussions would provide both line Departments and central Departments to appreciate the needs and limitations of each other and enter into a constructive budget dialogue. The objective would be to provide the MTBF exercise a firm grounding in reality both in terms of spending capability and funding constraint.
- iii. Once the budget ceilings have been finalized, they would become the Agreed Budget Ceilings. The decisions and agreements will be translated into budget documents in the prescribed formats and budget estimates will be prepared based on the Agreed Budget Ceilings;
- iv. The figures and estimates firmed up by following the above process shall be used for filling in regular/SNE/development budget estimates (2016-2019);
- v. MTBF Statement will also be developed at the completion of the MTBF exercise. The necessary data for the Statement will be captured during the MTBF process. Basic format of the Statement is given in Annex-V.

VIII Estimation for Receipts

1. Of MTBF Departments only Excise & Taxation Department will be preparing their estimates for receipts for FY 2016-2019. Receipts of other Departments shall be brought under MTBF fold in future years and as MTBF further progresses. Provincial tax collection remains consistently weak though potential for tax collection remains high. Therefore, E&T Department shall exercise due care and prudence while estimating their forecast of receipts for FY 2016-2019. Separate MTBF forms have been developed to guide and assist collecting officer(s) i.e., ETO(s) in E&T Departments in preparing these estimates.

IX Gender Specific Information

1. Government of the Punjab is committed for promoting the gender based budgeting in the province. While this subject is being dealt under other initiatives / endeavors of the Government, it is important that MTBF Departments complement such efforts of the Government and as part of implementation of budget reforms under MTBF, ensure collection of gender-specific information / data as far as practical. All MTBF Departments especially Departments of Health and Higher Education are expected to provide gender-specific outputs and related information as part of their budget process. Budget Forms and related instructions as included in this Budget Call Circular have been appropriately designed to cater to this requirement.

X MTBF Budget Call Circular & Budget Calendar

1. Budget Call Circular on MTBF format for MTBF Departments is attached to these Guidelines (Section II). MTBF Cell established in the FD will provide all the necessary assistance and guidance in relation to completing BCC forms and providing explanation whenever sought by the MTBF Departments / spending units.
2. The Calendar of activities for the period between issuance of MTBF BCC and preparation of MTBF Statement is as follows:

Table 1: Calendar of Activities for Preparation of MTBF Estimates 2016-19

No.	Activities	Responsibility	Completion by (Approx.)
1.	Issuance of MTBF Budget Call Circular to MTBF Departments	FD	December 2015
2.	Issuance of Indicative Budget Ceilings for Current and Development Budget	FD/ P&DD	December 2015 / January 2016
3.	Identification of Sector priorities (as part of Rapid Sector Review)	Core Team	1.12.2015
4.	Completion of meetings between FD, P&DD, MTBF Departments/ DDOs and MTBF Team for preparation of MTBF Baseline Budgets.	MTBF Departments, P&DD, FD,	15.01.2016
5.	Submission of scheme-wise and preliminary MTBF Baseline Budgets by the DDOs / Development Schemes to MTBF Departments	Spending Units	31.12.2015
6.	Consolidation of MTBF Baseline Budget proposals at the Planning Section of the MTBF Departments	Budget & Planning Sections of MTBF Departments	10.01.2016
7.	Last date for submission of SNEs (Fresh)	Spending Units/ MTBF Departments	01.01.2016
8.	Determination of MTBF Baseline Budget	MTBF Departments	10.01.2016
9.	Submission of scheme-wise and preliminary MTBF Baseline Budgets by the MTBF Departments to the P&DD	MTBF Departments	20.01.2016
10.	Agreed Budget Ceilings	FD, P&DD, MTBF Departments	15.02.2016

No.	Activities	Responsibility	Completion by (Approx.)
11.	Regular Edition	MTBF Departments	29.02.2016
12.	Second Statement of Excess and Surrenders (Including RE 2015-2016/ All Proposals of Re-appropriation)	MTBF Departments	31.03.2016
13.	Finalization of Development Budget under MTBF/MTDF/ADP	FD, P&DD, MTBF Departments	14.04.2016
14.	Supplementary Budget	MTBF Departments	31.05.2016
15.	Completion of all Budget documents, schedules and summaries for cabinet etc.	FD, P&D	01.06.2016
16.	Presentation of Budget for the next year and MTB Budget to Cabinet	FD, P&DD,	11.06.2016
17.	Preparation of MTBF Statements	FD, P&DD,	30.06.2016

Section II: MTBF Budget Call Circular

XI General

1. The MTBF Budget Call Circular primarily represents budget forms, form filling instructions and timelines to be used in preparation of budgets under MTBF mode for FY 2016-2019, whereas MTBF Guidelines (2016-2019) provide the framework and necessary procedures in preparing budgets under MTBF for FY 2016-2019.
2. MTBF Cell at the Finance Department shall provide necessary assistance to MTBF Departments in filling out MTBF Forms. All queries and clarifications should be addressed to:

Mr. Javed Iqbal
Director (Budget)
Finance Department
Tel: 042-99211086

Miss Misbah Asghar
Budget Officer-I
Finance Department
Tel: 042-99211087
3. The MTBF Departments will prepare their budget estimates using the MTBF Forms attached. In case of Current Budget, NO separate submissions are required on 'Regular' / 'Annual' budget format as this requirement has been done away with. However, Annual Development Program (ADP)/ MTDF Proforma for Development Schemes of the MTBF Department for 2016-2017 will be submitted directly to P&DD according to the usual prevailing procedures.

Note:

This MTBF Budget Call Circular is available at the following websites:

1. www.punjab.gov.pk/finance
2. www.punjab-prmp.gov.pk

Budget officials / DDO's / Incharge Programs are encouraged to visit the above websites to download a soft copy of the MTBF BCC.

XII Sequence for Filling MTBF Forms

(Department Headquarters)

1. On receiving MTBF Budget Call Circular and indicative budget ceilings, fill in Budget Form D-1. Identify new initiatives and undertake rationalization of existing operations / activities. Update information on this Form when budget submissions from spending units have been reviewed and finalized and are ready for submission to Finance Department / P&D Department;
2. In Budget Policies/Priorities Committee meeting (and priorities determined in Departmental Strategic Review) discuss and finalize distribution of budget ceilings to spending units / DDOs. Fill in / complete Budget Form D-2 and convey the budget ceilings to all concerned.
3. From MTBF Forms, prepare Medium Term Budget Statements (2016-2019);
4. From MTBF Forms (S-1 to S-4), prepare final budget estimates for (annual) budget 2016-2019;

(Spending units)

1. Receive indicative budget ceilings as distributed by MTBF Department Headquarters. Begin by filling MTBF Forms. Guidelines for filling these forms are given in instructions;
2. From MTBF Forms, Prepare Medium Term Budget Estimates 2016-2019;

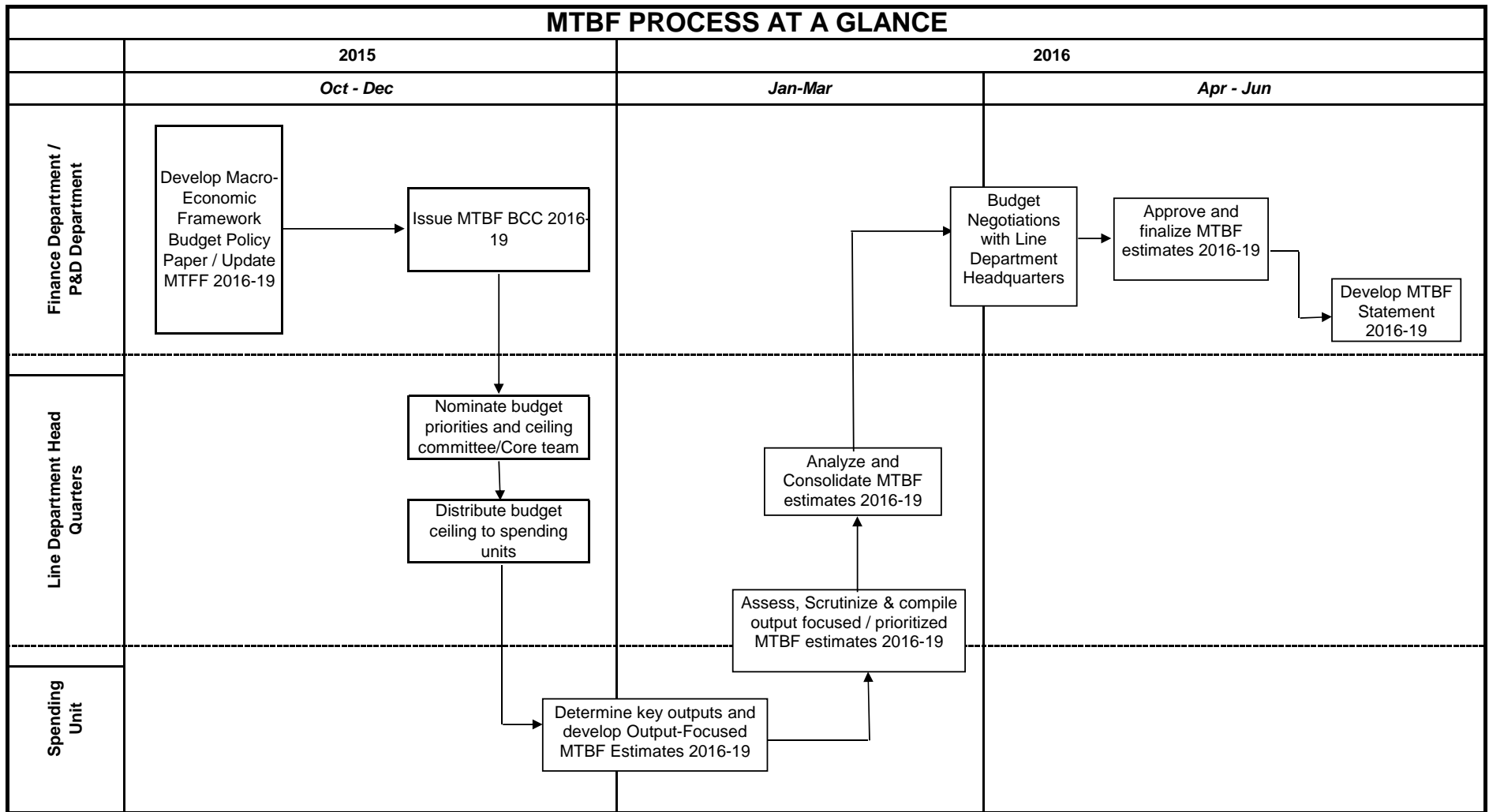
(Collecting units)

1. From MTBF Forms (R-1 to R-3), prepare final budget estimates for (annual) budget 2016-2019 as per the guidelines for filling these forms are given in instructions;
2. From MTBF Forms, prepare Medium Term Budget Estimates (2016-2019);

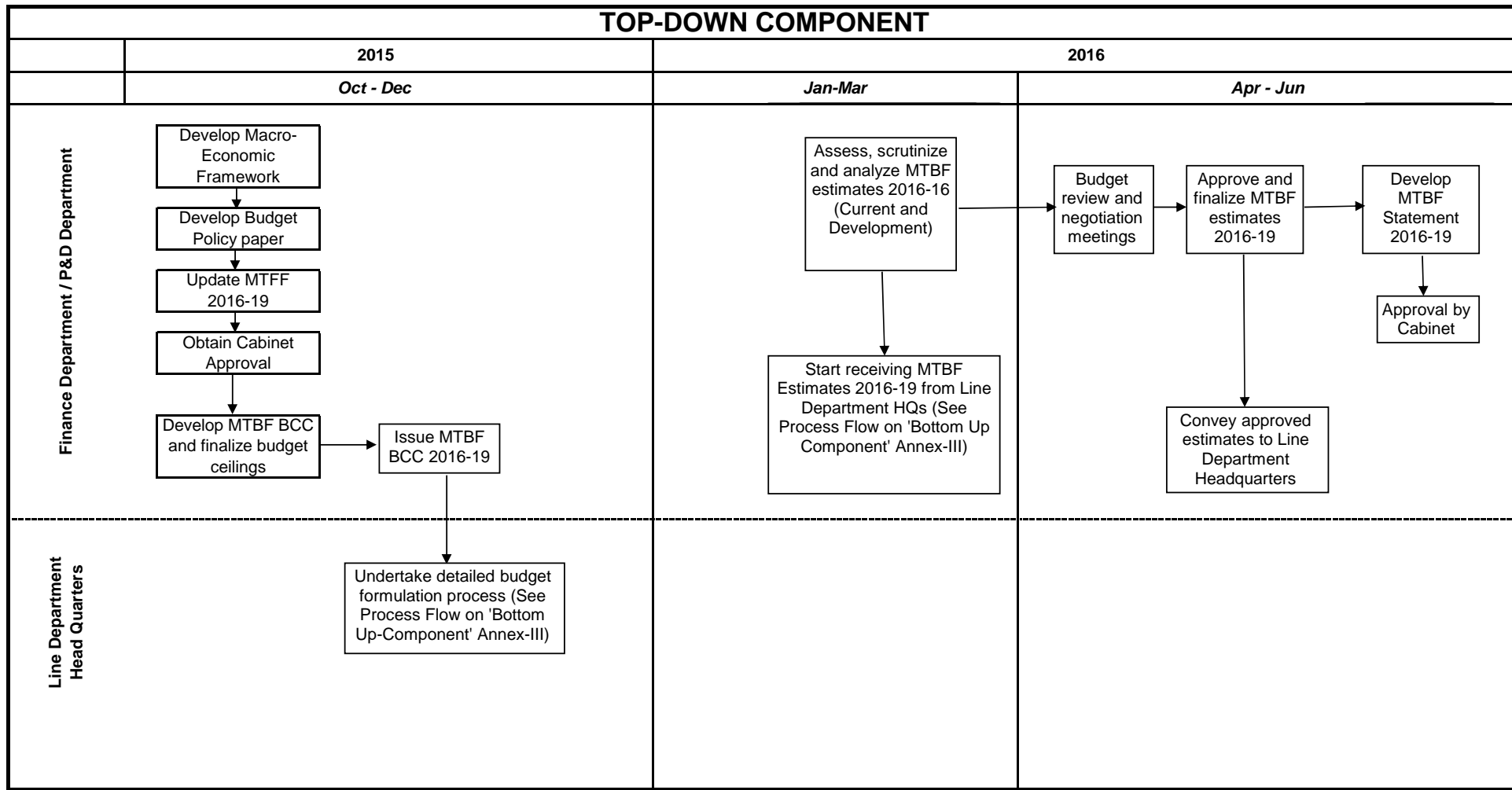
Please refer to flow diagram at Annex-IV.

Note: In case of any queries / problems with filling in the prescribed forms please contact MTBF Cell at 042-99211086-042-99211087.

Annexes

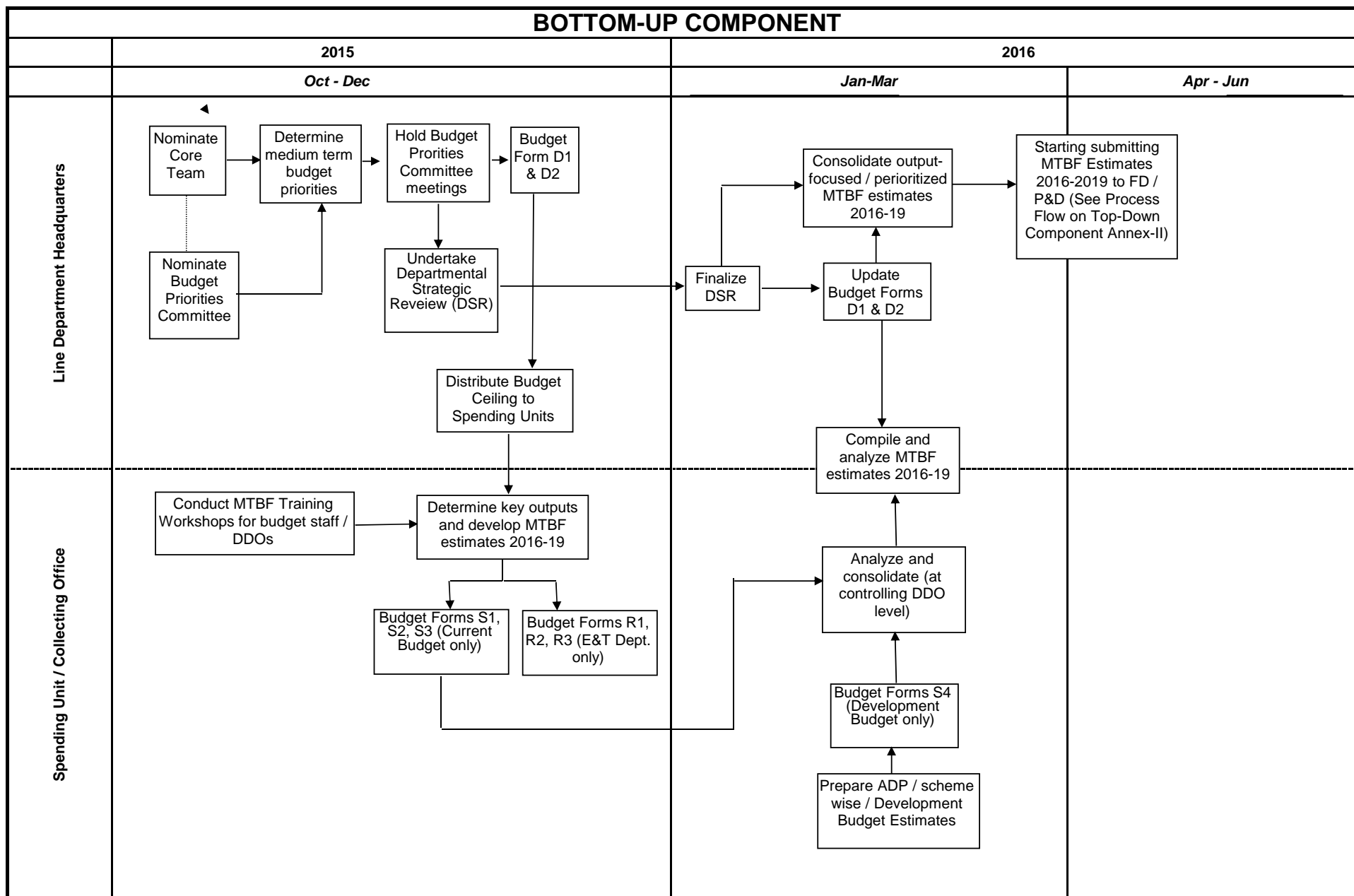


TOP-DOWN COMPONENT



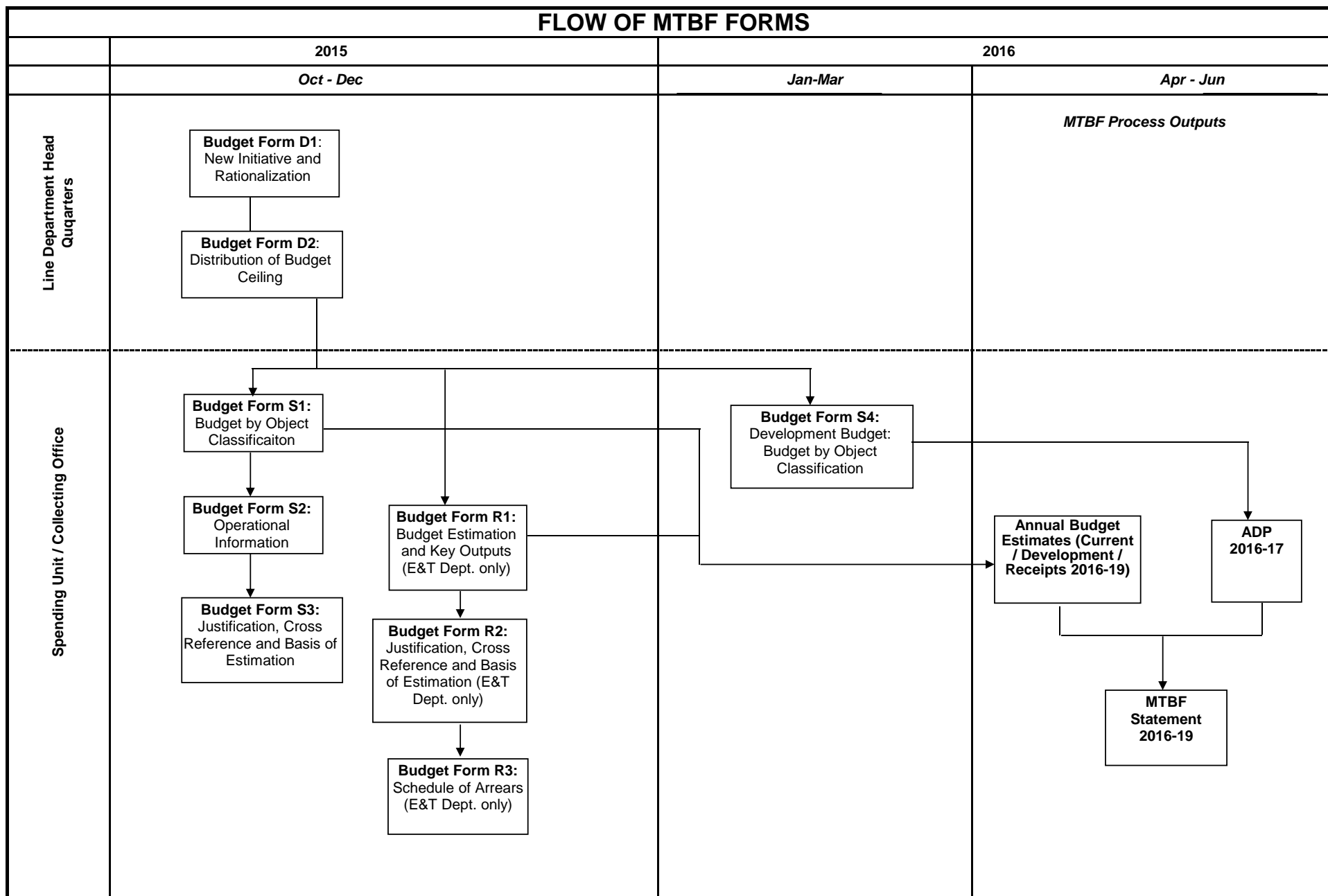
BCC: Budget Call Circular; HQs: Headquarters

BOTTOM-UP COMPONENT



DDO: Drawing & Disbursing Officer; ADP: Annual Development Programme;

FLOW OF MTBF FORMS



MTBF Forms and Instructions for Spending Units / DDOs (2016-2019)

Guidelines for Spending Units / DDOs

Please read the following instructions carefully before filling the Forms.

A. GENERAL INSTRUCTIONS FOR MTBF LINE DEPARTMENT FORMS (i.e. FORMS D-1&D-2):

- I. There are **Two** MTBF Line Department Forms D-1&D-2 (“D” for ‘Line Department’):
 - MTBF Form D - 1: New Initiatives and Rationalization
 - MTBF Form D - 2: Priorities and Distribution of Budget Ceiling
- II. Line Department will use the same set of form for both Current and Development budget for 2016-2019.
- III. Line Department will prepare “D-1 New Initiatives and Rationalization” in November/December and will update/revise the form in March/April. “D-2 Priorities and Distribution of Budget Ceiling” will be prepared immediately after the issuance of indicative budget ceiling.
- IV. Department will provide estimated cost of new initiatives in D-1 forms. These initiatives can vary from mere change in departmental policies or priorities to the Chief Minister Directives, which are not part of current or regular budget. These can be of recurring nature or of one-time activity.
- V. Department will also identify major alteration in allocations from one object code/function to another due to change in policy prioritization.
- VI. Line Department will provide major priorities over a medium term period and rank them in order of high, medium and low.
- VII. The main purpose of D-2 is to distribute the current and development indicative budget ceiling at various distribution levels over a period of years according to departmental policies.

B. GENERAL INSTRUCTIONS FOR MTBF EXPENDITURE FORMS
(i.e. FORMS S-1, S-2, S-3 & S-4):

- I. There are **Four** MTBF budget forms S-1, S-2, S-3, and S-4 for the spending units ("S" for 'spending unit') and have the following titles:

S-1, S-2 and S-3 for Current Budget

- MTBF Form S - 1: Budget by Object Classification
- MTBF Form S - 2: Operational Information Form
- MTBF Form S - 3: Justification, Cross References and Basis of Budget Estimates

S-4 for Development Budget

- MTBF Form S-4: Budget by Operational information & Object Classification

- II. Current and Development budget spending units will use different set of forms as explained below, for preparing MTBF estimates 2018-2019.
- III. Fill MTBF forms S-1, S-2 and S-3 for Current budget estimates and S-4 for Development Budget Estimates. The following Example attempts to explain this further:

Example:

A Hospital located in Rawalpindi has allocation under current budget in year **2015-2018**. In addition it has allocations for 2 development schemes in the same year. These schemes are expected to be completed in 3 years time commencing July 2015. These are separately identifiable in the Provincial ADP / MTDF 2016-2019 and are supported by approved PC-1s.

For the purpose of preparing budget estimates under MTBF 2016-2019, the DDO/budget preparing staff of the Hospital will fill-in one set of S Forms (containing all the three forms) for current budget and one S-4 Form SEPARATELY for EACH development scheme.

- IV DDOs/ budget preparing staff should prepare separate forms for Permanent/Regular budget and SNEs. This will facilitate Finance Department in issuing approval for SNE budget for 2016-2019.
- V. The DDOs will provide Functional Classifications, Object Codes and the related description on the Forms.

- VI. The filled forms will be submitted by the spending units to relevant Sections of the MTBF Departments so that Form S-1 appears at the top, followed by Form S-2 and S-3 for current budget and S-4 for development schemes.
- VII. In practice, before undertaking any budget estimation, the DDOs / budget preparing officials are expected to determine their departmental objectives, outputs (or targets) that they aim to deliver and the key inputs that would be used in relation to achieving those targets over the medium term. In other words, practically Form S-2 will be prepared first for current budgets while Serial # 15 of S-4 form will be prepared before finalization of budget estimates. Based on this, the DDOs will then prepare details and justification/basis of budget estimates for which purpose, they would fill in Form S-3 and finally summarize the estimates on Form S-1/ S-4 against respective Object Code classifications.
- VIII. Budget Estimates should be given in Rupees rounded off to the nearest thousand. For this purpose, provision up-to Rs 499 should be taken as zero and provision of Rs. 500 and above as Rs. 1,000.
- IX. In case of Current Budget, the estimates for various items falling under the head 'operating expenditure' should reflect likely effect of inflation (if any).
- X. In preparing budget estimates for Development Schemes, PC-I should be used as the guiding principle. No material deviations should be made from financial phasing given in PC-Is unless such deviations have been approved by a competent forum or if it is felt that the project will fail to achieve its objectives.

C. GENERAL INSTRUCTIONS FOR MTBF RECEIPT FORMS (i.e. FORMS R - 1, R-2 & R-3):

- I. These forms shall be filled in by Collecting Officers i.e., Excise & Taxation Officers of Excise and Taxation department only
- II. There are **THREE** MTBF budget forms for receipts i.e. R-1, R-2 & R-3 ("R" for 'Receipts') with the following titles:
- MTBF Form R - 1: Budget Estimation and Key Outputs
 - MTBF Form R - 2: Justification, Cross References and Basis of Budget Estimates
 - MTBF Form R - 3: Schedule of Arrears

MTBF Forms and Instructions

GOVERNMENT OF THE PUNJAB
MEDIUM TERM BUDGETARY FRAMEWORK (2016-2019)
NEW INITIATIVES AND RATIONALIZATION

- (1) Name of Department _____
 (2) Financial Year _____
 (3) New Initiatives / Directives

Sr.No.	Description	Current / Development (C/D)	Budget Estimates (Rs. in 000)		
			2016-2017	2017-2018	2018-2019

Total

- (4) Rationalization/Reprioritization of Function

Sr.No.	Description	Current / Development (C/D)	Budget Estimates (Rs. in 000)		
			2016-2017	2017-2018	2018-2019

Total

Prepared by (Budget and Priorities Committee)

Instructions for filling MTBF Form D-1

The purpose of this Form is to identify new initiatives/plans and to rationalize/reprioritize the departmental functions under Medium Term (i.e. 2016-2019). The Budget Estimates will be prepared at major expenditure level by providing respective Object Codes and description. The form is to be prepared by Budget and Priorities Committee and approved by Secretary of the Line Department.

Specific Instructions:

- Serial Number 1: Give full name of the relevant Department (*e.g. Health Department*)
- Serial Number 2: Give the relevant **Budget Year** (*e.g. 2016-2017, 2017-2018, 2018-2019*)
- Serial Number 3: Identify **New Initiatives/Directives** that department is pursuing to take up for the first time (*e.g. introduction of Enterprise Resource Management System in Education Department*). Write down the serial number and description of new initiative along with the cost estimation in relevant years. The estimation is to be provided at major function code level (if possible).
- Serial Number 4: Identify major alteration in allocations from one object code/function to another due to change in policy prioritization. Write down the serial number and description along with the cost estimation in relevant years. The estimation is to be provided at major function code level (if possible).

**GOVERNMENT OF THE PUNJAB
MEDIUM TERM BUDGETARY FRAMEWORK (2015-2018)
PRIORITIES & DISTRIBUTION OF BUDGET CEILING**

- (1) Name of Department _____
 (2) Financial Year _____
 (3) Departmental Policy Statement: _____

Sr.No.	Policy Statement
1	
2	

Departmental Budget Priorities		Priority Ratings		
Sr.No.	Description of Budget Priorities	High	Medium	Low
a				
b				

(5) **Departmental Budget Ceiling** (Rs. in million)

Budget Type	2016-2017	2017-2018	2018-2019
Current			
Development			
Total			

(6) **Departmental Budget Ceiling Distribution**

Sr.No.	Distribution Level				Current / Development (C/D)	Relevant Policy Area	Budget Estimates 2015-2016	Proposed Ceiling (Rs. in 000)		
	(A) Name of Spending Unit / Scheme	(B) Functional Classification	(C) Fund Centre Code	(D) DDO Code				(I) 2016-2017	(J) 2017-2018	(K) 2018-2019
					Sub Total					
					Sub Total					
					Sub Total					
					Total					

(7) **Summary of Ceiling Distribution by Policy** (Rs. in million)

Policy Area	2015-2016	2016-2017	2017-2018	2018-2019
Total				

Prepared by (Budget and Priorities Committee) _____
 Approved by (Secretary) _____

Instructions for filling MTBF Form D-2

The purpose of this Form is to identify departmental priorities and to distribute the issued ceiling under Medium Term (i.e. 2016-2019) in accordance with the departmental prioritization. The form is used for both Development and Non Development Budget. The form is to be prepared by Budget and Priorities Committee and approved by Secretary Line Department.

Specific Instructions:

- Serial Number 1: Give full name of the relevant Department (*e.g. Health Department*)
- Serial Number 2: Give the relevant **Budget Year** (*e.g.2016-2017, 2017-2018, 2018-2019*)
- Serial Number 3: Identify departmental policies.
- Serial Number 4: Identify departmental budget priorities and rank them as high, medium or low.
- Serial Number 5: Write departmental ceilings issued by the finance department separately for Non Development and Development Budget for next three years (*2016-2017, 2017-2018, 2018-2019*).
- Serial Number 6A: Write down the serial number.
- Serial Number 6B-E: Write down the name of relevant distribution level (*e.g. Government Postgraduate College for Women Satellite Town Rawalpindi*), Functional classification, Fund center code and DDO code.
- Serial Number 6F: Write down the *type of budget* "C" for Current/Non Development or "D" for Development Budget
- Serial Number 6G: Write down relevant departmental policy number from departmental policy statement as mentioned at serial number 3.

- Serial Number 6H: Write down the budget estimates 2015-2016.
- Serial Number 6I-K: Distribute the issued ceiling for next three years in accordance with departmental policy objectives (2016-17, 2017-2018, 2018-2019).
- Serial Number 7: Give summary of ceiling distribution for next three years along with budget estimates 2015-2016 in accordance with departmental policy objectives.

**GOVERNMENT OF THE PUNJAB
MEDIUM TERM BUDGETARY FRAMEWORK (2016-2019)
Non Development (Current) Budget 2016-2019
Budget By Object Classification**

1) Department	_____												
2) Attached Department (Where Applicable)	_____												
3) Grant No. and Name	_____												
4) Fund Centre Code	_____												
5) Cost Centre / DDO Code	_____												
6) Funcational Classification	_____												
7) Name of Spending Unit	_____												
Budget Type Please	Regular		SNE (Continue/Fresh)				Year of	Creation of					
8) tick (P) where applicable													

Object Code	Object Classification	No. of Posts							Budget Estimates 2014-2015	Actual Expenditure 2014-2015	Budget Estimates 2015-2016	Actutal Expenditure (8+4)			Budget Estimates 2016-2017	Budget Estimates 2017-2018	Budget Estimates 2018-2019
		2015-2016			2016-2017			Actual Last 8 Months 2014-2015				Actual Fist 4 Months 2015-2016	Total				
		BPS No.	Male	Female	Total	Male	Female							Total			
G. TOTAL:																	

(Signed) _____
 Name _____
 Designation _____
 Telephone No. _____

Instructions for filling MTBF Form S-1

The purpose of this Form is to present Budget Estimates of a spending unit dealing with current budget estimates under Medium Term (i.e. 2016-2019). The Budget Estimates will be prepared at detailed expenditure level by providing respective Object Codes and description. Actual Expenditure, Original Budget and Revised Estimates (where applicable) will also be provided in this Form.

Specific Instructions:

- Serial Number 1: Give full name of the relevant Department (*e.g. Health Department*)
- Serial Number 2: Identify **attached department** by giving both Code and the related Description
- Serial Number 3: Give relevant **Grant No.** and Grant Name
- Serial Number 4: Identify **Fund centre code.** (*e.g. LQ3411*)
- Serial Number 5: Identify **Cost Centre / DDO code.** (*e.g. FO4001*)
- Serial Number 6: Write **Functional Classification** (both Code and the related Description) according to the chart of accounts at detailed level, (*e.g. 073101 - General Hospital Services*)
- Serial Number 7: Identify the **spending unit** for which MTBF budget is demanded, (*e.g. DHQ Hospital / Allied Hospital Punjab Medical College Faisalabad*)
- Serial Number 8: State if the budget estimates are prepared as Regular budget or SNE. Tick off the relevant box. For each SNE separate set of forms should be used to facilitate approval from Finance Department and also write its creation date.
- Serial Number 9: Fill object codes from latest version of Chart of Account (CoA) as issued by Project to Improve Financial Reporting & Auditing (PIFRA)/CGA. The object codes in this column will be supplied at major, minor and detailed level (*e.g. A03, A032 & A03201*).

- Serial Number 10: Identify description of relevant object code as given in CoA (e.g. *'Postage and Telegraph 'for Object Code 'A03201'*).
- Serial Number 11: Write down the number of posts for 2015-2016 and 2016-2017 and also distinguish between male and female.
- Serial Number 12: Provide Original Budget Estimates 2014-2015 approved by FD.
- Serial Number 13: Actual Expenditure for all the related account heads for 2014-2015 would be filled here. This would be available from AGPR Reconciliation of June, 2015.
- Serial Number 14: Provide Original Budget Estimates 2015-2016 approved by FD.
- Serial Number 15: Provide Actual Expenditure for last 8 months of 2014-2015 and Actual expenditure for first 4 months of 2015-2016 and total of the two columns.
- Serial Number 16: Give object wise Budget Estimate for 2016-2017. This would be based on spending units' outputs / targets planned to be achieved, as provided in MTBF Form S- 2.
- Serial Number 17: Give object wise Budget Forecast for 2017-2018. This would be based on spending units' outputs / targets planned to be achieved, as given at Serial Number 8 of MTBF Form S- 2.
- Serial Number 18: Give object wise Budget Forecast for 2018-2019. This would be based on spending units' outputs / targets planned to be achieved, as given at Serial Number 8 of MTBF Form S-2.

**GOVERNMENT OF THE PUNJAB
MEDIUM TERM BUDGETARY FRAMEWORK (2016-2019)
Non Development (Current) Budget 2016-2019
Operational Information Form**

1) Grant No. and Name	_____
2) Fund Centre Code	_____
3) Cost Centre / DDO Code	_____
4) Functional Classification	_____
5) Name of Spending Unit	_____
6) Departmental Policy Objectives relevant to Spending Unit	_____

8) Key Outputs / Services delivery by Spending Unit

S.No. (A)	Outputs (B)	Indication (Unit of Measurement (C)	Actual 2014-2015	Exsiting 2015-2016 (E)	Target 2016-2017 (F)	Target 2017-2018 (G)	Target 2018-2019 (H)

9) Key Input Requirements

S.No. (A)	Particulars (B)	Indication (Unit of Measurement (C)	Actual 2014-2015	Exsiting 2015-2016 (E)	Target 2016-2017 (F)	Target 2017-2018 (G)	Target 2018-2019 (H)

Instructions for filling MTBF Form S-2

*The purpose of this Form is to identify and summarize Service Delivery (i.e. Output) Indicators and targets of a spending unit for MTBF period (i.e. 2016-2019) along with input requirements to achieve those outputs. This form will also enable the Department to review the linkages between the Departmental policy objectives and spending unit's Outputs (service delivery). The Form will include 'quantitative' or 'operational' data of the spending unit and will **NOT** include any budgetary data. Once the required data is collected and summarized on this Form, it will then be used in budget estimation. Operational data will also be provided for actual results of 2014-2015 for comparison purposes.*

Specific Instruction:

- Serial Number 1: Give relevant **Grant No. and Grant Name**.
- Serial Number 2: Identify **Fund Centre code**. (e.g. LQ3411)
- Serial Number 3: Identify **Cost Center / DDO code**. (e.g. FO4001)
- Serial Number 4: Write **Functional Classification** (both Code and the related Description) according to new chart of accounts at detailed level, (e.g. 073101 - General Hospital Services)
- Serial Number 5: Identify the spending unit for which MTBF budget is demanded.
- Serial Number 6: Mention Policy objective(s) of the Department from policy documents relevant to the spending unit.
- Serial Number 7: Mention Key activities of the spending unit to achieve relevant policy objective(s).
- Serial Number 8: **Key Outputs / Service Delivery of the Spending Unit**. Mention from Sr. 8(A) to 8(H) Outputs that the spending unit would aim to deliver over the medium term (2016-2019) along with current year's progress (2015-2016) and actual results (2014-2015). Please provide only key outputs.
- Serial Number 9: Mention key input requirements for 2016-2019 (separately for each year) along with 2015-2016 & 2014-2015 status that would be required to achieve outputs targets for 2016-2019 (mentioned in Serial Number 8). Please provide only key inputs (e.g. Staff, Vehicles, equipment, etc.)

GOVERNMENT OF THE PUNJAB
MEDIUM TERM BUDGETARY FRAMEWORK (2016-2019)
Non Development (Current) Budget 2016-2019
Justification, Cross Reference and Basis of Budget Estimates

1) Grant No. and Name	_____
2) Fund Centre Code	_____
3) Cost Centre / DDO Code	_____
4) Name of Spending Unit	_____

(A) Object Code	(B) Classification	(C) Budget Estimates 2015-2016	(D) Budget Estimates 2016-2017	(E) Variance	(F) %age Variance	(G) Reason (s) for Variance	(H) Budget Forecast 2017-2018	(I) Budget Forecast 2018-2019	(J) Basis of Estimation for each year (Show doc. Ref)
		C	D	E=(D-C)	F=E/C*100				

Instructions for filling MTBF Form S-3

The purpose of this Form is to provide detail / break-up of various Budget Estimates along with variance analysis for the MTBF period. Justification for key expenditure items will also be provided on this Form.

Specific Instructions:

- Serial Number 1: Give relevant **Grant No. and Grant Name**.
- Serial Number 2: Identify **Fund centre code**. (e.g. LQ3411))
- Serial Number 3: Identify **Cost Centre / DDO code**. (e.g. FO4001)
- Serial Number 4: Identify the spending unit for which MTBF budget is demanded.
- Serial Number A: Fill object codes from latest version of Chart of Account (CoA) as issued by Project to Improve Financial Reporting & Auditing (PIFRA)/CGA. The object codes in this column will be supplied at detailed level (e.g.A03201).
- Serial Number B: Identify description of relevant object code as given in CoA (e.g. 'Postage and Telegraph 'for Object Code 'A03201').
- Serial Number C: Provide Original Budget Estimates 2015-2016.
- Serial Number D: Provide Budget Estimates 2016-2017.
- Serial Number E: Calculate Variance (E=D-C) i.e. (BE 2016-2017 – BE 2015-2016)
- Serial Number F: Calculate percentage variance (F= E/Cx100) i.e. (Variance/BE 2015-2016 x 100)
- Serial Number G: Explain the reasons/Justification of change in budget estimates in the current year from the preceding year.
- Serial Number H: Give object wise Budget Forecast for 2017-2018. As given at Serial Number 17 of MTBF Form S- 1.
- Serial Number I: Give object wise Budget Forecast for 2018-2019. As given at Serial Number 18 of MTBF Form S- 1.
- Serial Number J: Give the basis of calculations with the Costing techniques used for three years separately.

**GOVERNMENT OF THE PUNJAB
MEDIUM TERM BUDGETARY FRAMEWORK (2016-2019)
Development Budget
Budget By Operational Information & Object Classification**

1) Department _____
 2) Attached Department (Where Applicable) _____
 3) Grant No. and Name _____
 4) Cost Centre/DDO Code _____
 5) Functional Classification _____
 6) Name of Spending Unit _____
 7) Sector / Sub-Sector _____
 8) Commencement Date of the Scheme _____
 9) Completion Date of the Scheme _____
 10) Total Releases to date _____
 11) Annual Recurrent Cost _____
 12) Year in which recurrent impact will start _____
 13) Project Manager / Director Name _____
 14) ADP Performa _____

GS.	Name of Scheme	Tehsil	District	Approval / Revision Date	Estiamted Cost		Major Component	Major Targets	Exp: upto 2015-2016	Provision for 2016-2017						G.Total (Cap. + Rev.)	Projection for 2017-2018	Projection for 2018-2019	Throw forward beyond June, 2019
					Foreign Aid	Total				Local		F/Aid		Total					
										Capital	Revenue	Capital	Revenue	Capital	Revenue				
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)	(S)	(T)

15) Key Outputs of the Project/Scheme

S.No.	Outputs (B)	Indication (Unit of Measurement (C))	Actual 2014-2015 (D)	Existing 2015-2016 (E)	Target 2016-2017 (F)	Target 2017-2018 (G)	Target 2018-2019 (H)
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16) Budget by Object Classification

Object Code	Object Classification	BPS No.	No. of Posts						Budget Estimates 2015-2016	Budget Estimates 2016-2017	Budget Estimates 2017-2018	Budget Estimates 2018-2019
			2015-2016			2016-2017						
			Male	Female	Total	Male	Female	Total				
	G. TOTAL:											

(Signed) _____
 Name _____
 Designation _____
 Telephone No. _____

Instructions for filling MTBF Form S-4

The purpose of this Form is to present Budget Estimates along with ADP Performance and operational information of development schemes under Medium Term (i.e. 2016-2019). The Budget Estimates will be prepared at detailed expenditure level by providing respective Object Codes and description. Original Budget estimates (where applicable) will be provided in Serial # 16 of this Form.

*Serial # 15 will identify and summarize Service Delivery (i.e. Output) Indicators and targets of a spending unit for MTBF period (i.e. 2016-2019). This section will include 'quantitative' or 'operational' data of the spending unit and will **NOT** include any budgetary data. Once the required data is collected and summarized in this section, it will then be used in budget estimation. Operational data will also be provided for year 2015-2016 for comparison purposes.*

Specific Instructions:

- Serial Number 1: Give full name of the relevant **Department** (e.g. Health Department)
- Serial Number 2: Identify **attached department** by giving both Code and the related Description
- Serial Number 3: Give relevant **Grant No.** and **Grant Name**
- Serial Number 4: Identify **Fund Centre / DDO code.** (e.g. LQ4001)
- Serial Number 5: Write **Functional Classification** (both Code and the related Description) according to the chart of accounts at detailed level, (e.g. 073101 - General Hospital Services)
- Serial Number 6: Identify the **spending unit** for which MTBF budget is demanded, (e.g. DHQ Hospital / Allied Hospital Punjab Medical College Faisalabad)
- Serial Number 7: Identify relevant **Sector / Sub-sector** in which the schemes falls (e.g. Medical Education)
- Serial Number 8: Give **commencement date** of the Scheme as given in latest PC 1
- Serial Number 9: Give **completion date** of the scheme as per latest PC 1

- Serial Number 10: Give **Total** budget releases to-date
- Serial Number 11: Give **annual recurrent cost** after completion of the scheme as per PC-1
- Serial Number 12: Give the **Year** in which the recurrent cost impact will start.
- Serial Number 13: Give **Project Manager's / Director's** name
- Serial Number 14: Annual Development Program Performa
- Serial Number 14(A): Give General **Scheme Number**
- Serial Number 14(B): Give the **Name of Scheme** as per PC-I
- Serial Number 14(C): Give the Name of relevant Tehsil in which scheme will be commenced
- Serial Number 14(D): Give the Name of relevant District in which scheme will be commenced
- Serial Number 14(E): Provide **PC-1 approval date / Revise Date** of the Scheme which ever is applicable.
- Serial Number 14(F): Give foreign aid portion of total cost of the scheme as per PC-I
- Serial Number 14(G): Give total cost of the Scheme as per PC-I
- Serial Number 14(H): Give Major Components of the Scheme during FY 2016-2017
- Serial Number 14(I): Give the Major Targets of the Scheme during FY 2016-2017
- Serial Number 14(J): Actual Expenditure of the scheme up-to June 2015
- Serial Number 14(K - P): Write capital & revenue costs separately for both Local & foreign components along with their totals of the Scheme for 2016-2017

- Serial Number 14(Q): Calculate Grand total (Capital + Revenue of both Local & Foreign Components) for FY 2016-2017
- Serial Number 14(R - S): Give projected cost of the scheme (Both Capital & Revenue portions) for 2017-2018 & 2018-2019
- Serial Number 14(T): Give Throw forward beyond June, 2019 (if applicable)
- Serial Number 15: **Key Outputs / Service Delivery of the Spending Unit.** Mention from Sr. 15(A) to 15(H) Outputs that the relevant development scheme would aim to deliver over the medium term (2016-2019) along with current year's progress (2015-2016) and actual results (2014-2015). Please provide only key outputs.
- Serial Number 16(A): Fill object codes from latest version of Chart of Account (CoA) as issued by Project to Improve Financial Reporting & Auditing (PIFRA)/CGA. The object codes in this column will be supplied at detailed level (*e.g.A03201*).
- Serial Number 16(B) : Identify description of relevant object code as given in CoA (*e.g. 'Postage and Telegraph 'for Object Code 'A03201'*).
- Serial Number 16(C - I): Write down the number of posts for 2015-2016 and 2016-2017 and also distinguish between male and female (where applicable)
- Serial Number 16(J): Provide Original Budget Estimates 2015-2016.
- Serial Number 16(K): Give object wise Budget Estimate for 2016-2017.
- Serial Number 16(L): Give object wise Budget Forecast for 2017-2018.
- Serial Number 16(M): Give object wise Budget Forecast for 2018-2019.

**GOVERNMENT OF THE PUNJAB
MEDIUM TERM BUDGETARY FRAMEWORK (2016-2019)
Budget Estimation and Key Outputs**

1) Department	_____
2) ETO (CO) Code	_____
3) Receipt Head	_____
4) Name of ETO (CO)	_____
5) Departmental Policy Objectives relevant to ETO	_____

6) Key Targets / Output

Sr #	Outputs	Indicators (UOM) (C)	2015-2016 (D)	Target 2016-2017 (E)	Target 2017-2018 (F)	Target 2018-2019 (G)

7) Budget Estimates by Object Classification

(8)	(9)	(10)	(11)	(12)	(13)			(14)	(15)	(16)
Object Code	Object Classification	Actual Receipts 2014-2015	Budget Estimates 2014-2015	Budget Estimates 2015-2016	Revised Estimates			Budget Estimates 2016-2017	Budget Estimates 2017-2018	Budget Estimates 2018-2019
					Receipts during first 8 months	Anticipated Receipt during last 4 months	Total			
					2015-2016	2015-2016	2015-2016			

(Signed) _____
 Name _____
 Designation _____
 Telephone No. _____

Instructions for filling MTBF Receipt Form R-1

The purpose of this Form is to present Budget Estimates of a ETO (CO) - Excise and Taxation Officer (Collecting Officer) - under Medium Term (i.e. 2016-2019). The Budget Estimates will be prepared at detailed head level by providing respective Object Codes and description. Actual receipt, Original Budget and Revised Estimates (where applicable) will also be provided in this Form.

Specific Instructions:

- Serial Number 1: Give full name of the Department
- Serial Number 2: Identify **CO code**.
- Serial Number 3: Write **receipt head** (e.g. Opium/Property Tax etc.)
- Serial Number 4: Identify the **ETO (CO) name** preparing the receipt budget
- Serial Number 5: Mention Policy objective(s) of the Department relevant to the ETO
- Serial Number 6: **Key Targets/ Outputs of the ETO.** Mention from Sr. 6(A) to 6(G) Outputs/Targets that the ETO would aim to achieve over the medium term (2016-2019)
- Serial Number 7: Provide budget estimates, Actual & Revised Estimates data in Serial No. 8 to Serial No. 16 by Object classification according to Chart of Accounts.
- Serial Number 8: Fill objects codes from latest version of Chart of Accounts (CoA) as issued by Project to Improve Financial Reporting & Auditing (PIFRA)/CGA. The object codes in this column will be supplied at detailed level (e.g. B01301).
- Serial Number 9: Identify description of relevant object code as given in CoA (e.g. 'Ordinary Collection' for Object Code 'B01301').
- Serial Number 10: Actual receipts for all the related account heads for 2014-2015 would be filled here.

- Serial Number 11: Provide Original Budget Estimate 2014-2015.
- Serial Number 12: Provide Original Budget Estimate 2015-2016.
- Serial Number 13: Revised Estimates (Res) 2015-2016. REs should be based on actual receipts for first eight months and anticipated receipts for last four months for 2015-2016.
- Serial Number 14: Give object wise Budget Estimate for 2016-2017. This would be based on ETOs' targets planned to be achieved as determined at serial number 6 above
- Serial Number 15: Give object wise Budget Forecast for 2017-2018. This would be based on ETOs' targets planned to be achieved as determined at serial number 6 above.
- Serial Number 16: Give object wise Budget Forecast for 2018-2019. This would be based on ETOs' targets planned to be achieved as determined at serial number 6 above.

**GOVERNMENT OF THE PUNJAB
MEDIUM TERM BUDGETARY FRAMEWORK (2016-2019)
Justification, Cross References and Basis of Budget Estimates**

1) Receipt Head	
2) ETO (CO) Code	
3) Name and Designation of ETC (CO)	

4) Relationship of targets and financial estimates

Sr. #	Description of Receipts	2016-2017		2017-2018		2018-2019	
		Target	Amount	Target	Amount	Target	Amount

5) Check List for budget submission

		Yes	No
1	Policy objectives have been mentioned on Form R-1		
2	Sub totals, grand totals and cross totals have been verified for accuracy. Formulas (e.g. Sum and multiplication formulas) on MS Excel worksheet have been applied correctly in all MTBF Forms		
3	Account Codes have been accurately provided after checking them with Chart of Accounts		
4	Form R-1 has been signed and stamped by ETO (CO)		
5	Key outputs/targets have been determined according to the goals and planned activities of the department		
6	Explanatory memos have been prepared which are analytical, detailed and supported by necessary documents/workings and are attached with the budget forms. Also explanations for revenue shortfalls (if any) are provided		

Instructions for filling MTBF Receipt Form R-2

*The purpose of this Form is to help ETO (CO) – Excise & Taxation Officer (Collecting Officer) - on correlating key targets with the budget estimation.
Justification/breakup/explanatory notes for receipt items would also be provided on this Form.*

Specific Instructions:

- Serial Number 1: Write receipt head
- Serial Number 2: Identify CO code.
- Serial Number 3: Identify the **ETO (CO) name and designation** preparing the receipt budget
- Serial Number 4: Financial estimation should be based on targets given on Form R-1 and the same targets should be mentioned on Form R-2 with any further breakdown.
- Serial Number 5: A check list has been provided for in order to ensure that each and every figure in the budget estimate as shown in Form R-1 is duly supported accurate and justified. Please supply as much information as is relevant to the ETO (CO). Other explanatory note may also be appended where required.

**GOVERNMENT OF THE PUNJAB
MEDIUM TERM BUDGETARY FRAMEWORK (2016-2019)
Schedule of Arrears**

1 Department	
2 Attached Department where applicable	
3 ETO (CO) Code	
4 Major Receipt Head	
5 Name of Collecting Unit	

Collecting of Arrears during 2016-2017

(6)	(7)	(8)	(9)			(10)					(11)	(12)	
Head of Account	Description of the Tax/Duty	Total Arrears upto June 2015	COLLECTION OF ARREARS DURING 2015-2016			QUARTERLY COLLECTION TARGET DURING 2016-2017					Arrears Outstanding	Remarks	
			Actual Collection upto first 8 months	Anticipated Collection during last 4 months	Total Collection	Q-1	Q-2	Q-3	Q-4	Total			

Instructions for filling MTBF Receipt Form R-3

The purpose of this Form is to help ETO (CO) – Excise & Taxation Officer (Collecting Officer) - in estimating the cumulated collection of Arrears of taxes up to June 2016 and the manner how these arrears would be collected quarter wise during next year.

Specific Instructions:

- Serial Number 1: Give full name of the Department
- Serial Number 2: Identify the **attached Department** by giving both code and related description
- Serial Number 3: Identify **CO code**
- Serial Number 4: Write Name of collecting unit
- Serial Number 5: Provide collection of Arrears details from serial no. 6 to serial No.12
- Serial Number 6: Fill object codes from latest version of Chart of Accounts (CoA) as issued by Project to Improve Financial Reporting & Auditing (PIFRA)/CGA. The object codes in this column will be supplied at detailed level (e.g.B01301).
- Serial Number 7: Give detailed description of relevant Tax/Levy/Duty (e.g. *Property Tax, Motor Vehicle Tax, Excise Duty etc*).
- Serial Number 8: Cumulative Arrears of taxes outstanding up to June 2016 for all the related account heads would be filled here.
- Serial Number 9: Provide Head wise detail of actual arrears collected during first eight months & anticipated arrears during last four months of 2015-2016.
- Serial Number 10: Provide quarter wise target of collection of arrears during 2016-2017.
- Serial Number 11: This will represent the arrears still outstanding as on 30 June 2017. It can be worked out by deducting Columns (9&10) from Column (8).
- Serial Number 12: This column will contain detailed reasons for not achieving the targets relating to collection of arrears set for 2016-2017.

Medium Term Budget Statements (2016-2019)

1. Particulars of the Department

Name of the Department	
Name of the Principal Accounting Officer	
Number of current budgets	
No. of development schemes)	
Number of DDO's	
Staff strength	

2. Vision / Mission Statement/ Policy Objectives

3. Overview of the Sector

4. Organizational Structure and Functions of the Department

5. Planning & Budgeting Process

6. Budget Allocations vs. Provincial Budget

7. Priorities in the Medium Term

8. Medium Term Budget Estimates (2016-2019)

	Budget Estimate 2015-2016	Budget Estimate 2016-2017	Budget Forecast 2017-2018	Budget Forecast 2018-2019
Current				
Development				
Total				

9. MTBF Allocations by Policy Objectives

Policy No.	Policy Objective	Budget Estimates 2016-2017		Budget Forecast 2017-2018		Budget Forecast 2018-2019	
		Cur	Dev	Cur	Dev	Cur	Dev
	Total						

10. MTBF Allocations by Object Classification (2016-2019)

Object Description	2016-2017			2017-2018			2018-2019		
	Cur	Dev	Tot	Cur	Dev	Tot	Cur	Dev	Tot
Total									

11. MTBF Allocations by Functional Classification (2016-2019)

Function Description	2016-2017			2017-2018			2018-2019		
	Cur	Dev	Tot	Cur	Dev	Tot	Cur	Dev	Tot
Total									

12. MTBF Allocations by Cross Classification (2016-2019)

Functional Classification	Object Classification								
	A01	A02	A03	A04	A05	A06	A09	A13	Total
Total									

13. MTBF Allocations by Cross Classification (2017-2018)

Functional Classification	Object Classification								
	A01	A02	A03	A04	A05	A06	A09	A13	Total
Total									

14. MTBF Allocations by Cross Classification (2018-2019)

Functional Classification	Object Classification								
	A01	A02	A03	A04	A05	A06	A09	A13	Total
Total									

15. Summary of Key Inputs, Outputs and Outcomes

S. No.	Key Inputs	Estimate 2016-17	Forecast 2017-18	Forecast 2018-19	S. No.	Key Outputs	Target 2016-17	Target 2017-18	Target 2018-19	Outcome

16. Recurrent Impact of Development Schemes

	2016-2017	2017-2018	2018-2019	Beyond 2018-2019

An outline of a Departmental Strategic Review (DSR)

The purpose of a Departmental Strategic Review is to provide a strategic focus and guide the decision making process at the time of budget formulation. It serves as a link between the Department's policy / strategic objectives and its budgets (receipts and expenditures). The Strategic Review is undertaken in the context of budget preparation (or revision) as part of the budget cycle.

DSR primarily involves an assessment on how Department's budget (receipts and expenditures) are performing against policy objectives and its key functions. The core of the Review is an appraisal whether the Department's programs/projects/functions and budget allocations are supporting achievement of Department's policies. It covers receipts, recurrent and development expenditures, looking at the composition of each and assessing the relationships between them.

DSR would assist the senior management of the Department as a guide for the resource distribution process that would eventually help in effectively channeling scarce resources towards more productive functions & strategic objectives over the MTBF period

By now most of the MTBF Departments would have gone through at least one MTBF cycle involving preparation of DSR. Hence, DSR for FY 2016-2019 would in essence involve updating last DSR

An indicative outline for such a review is given below:

1. Departmental overview

- a) Description of sector objectives e.g. sector policy and objectives, mission statement;
- b) A brief overview of key issues and challenges being faced by the sector (including projects/program) in the medium and long term;

2. Departmental budget performance

For each key policy area / strategic objective:

- a) Policy objective: a description of the policy area to be addressed and the specific policy objectives that are intended to be achieved over the MTBF period;

- a) Past budget and expenditures: analysis of budget and expenditure trends for past three years including comparisons of current to development expenditures, wages and salaries to non wage and salaries, the relation of expenditures to outputs;
- b) Brief analysis of budget implementation constraints (if any);
- c) Projection of future trends of recurrent and development budgets based on existing policies, i.e. already approved projects, the transfer of recurrent costs of projects on completion to the recurrent budget;
- d) Tax / receipts collected including analysis between budget, targets and collections (last three years);
- e) Describe current performance including recent and present output levels;

3. Recommendations of the Departmental Strategic Review

- a) Based on the above analysis, brief commentary on the strategic orientation of expenditures, their fit with policy objectives and the outputs of the Department. In case of Excise and Taxation provide options and suggestions for resource mobilization; and
- b) Propose as an input to strategic budget discussions (MTBF forms for rationalization and prioritization prescribed in MTBF BCC), options for high level reallocations which would be expected to increase the allocative efficiency of expenditure and align expenditures more closely with policies over the period 2016-2019;

Assistance in building capacity of core teams to carry out DSR independently

Other Budget Forms (2016-2019)

[FROM ANNUAL BUDGET CALL CIRCULAR 2016-2019)

Budget Estimates of Receipts

B.M.1

**2016-2017
PUNJAB**

Due with the Controlling Officer 1st December
Due with the Head of Department 10th December
Due with the Finance Department 1st January

Object Code	Actuals 2014-2015 Rs.	Budget Estimates 2015-2016 Rs.	Revised Estimates 2015-2016 Rs.	BUDGET ESTIMATES 2016-2017		
				Collecting Officer Rs.	Controlling Officer Rs.	Head of Deptt: Rs.
1	2	3	4	5	6	7

District Head of the Department

Controlling Officer

Collecting Officer



**Budget Estimates of Receipts
2016-2017**

BM-2

1 Financial Year

2 Department

Attachment Department

Code: _____

Description: _____

Description: _____

4 Receipts

Object Code	Description	Budget information		Accounts information			
		Budget Estimates 2016-2017 Rs.	Budget Estimates 2015-2016 Rs.	Actuals Accounts 2014-2015 Rs.	Actual Last 8 months 2014-2015 Rs.	Actual First 4 months 2015-2016 Rs.	Probable Outlay in 2015-2016 Rs.
		3	4	5	6	7	8
Total							

FORMAT FOR Permanent Budget / Schedule of New Expenditure

Please Fill in the Following Information

From: _____

To: _____

Dated _____ / _____ / _____ (DD / MM / YYYY)

1 Budget Year **2016 - 2017**

2 Type of Document
(Tick the Box Applicable) Regular REs SNE(C) SNE(F)

Code

Description

3 Fund / Grant No. _____

4 Attached Deptt. / _____ / _____ / _____

Sub-Detailed Function _____

5 Fund Center (DDO Code) _____

6 Notes (if any) _____

7 Total Budget Amount _____

TO BE FILLED ONLY BY CONCERNED BUDGET OFFICER (B&E)

Diary No. _____

Revised Diary No. _____

Checked By _____

Entered By _____

Budget Estimates of Expenditure

B.M-I

2016-2017

GRANT NO. PC _____

Due with the Controlling Officer ----- 1st December
 Due with the Head of Department ----- 10th December
 Due with the Finance Department ----- 1st January

Function/ Object Code/ Post Code Male/Female			NUMBER OF POSTS		Actual Expenditure 2014-2015 Rs.	Budget 2015-2016 Rs.	BUDGET ESTIMATES 2016-2017		
Description		BS	Current Year	New Budget			Disbursing Officer Rs.	Controlling Officer Rs.	Head of Deptt: Rs.
1	2	3	4	5	6	7	8	9	10
	Employees Related Expenses								

BUDGET ESTIMATES OF EXPENDITURE 2016-2017

B.M-I

Annex-V (Contd...)

Object Code	Description	Actual 2014-2015	Sanctioned Estimates 2015-2016	BUDGET ESTIMATES 2016-2017		
				Disburing Officer	Controlling Officer	Head of Department
1	2	3	4	5	6	7
OTHER EXPENSES						

BUDGET ESTIMATES OF EXPENDITURE 2016-2017

8-A) Object Classification

BM-II

																Accounts information				
Object Code	Description	Sanctioned Posts		No. of Posts						Budget Estimates 2015-2016			Budget Estimates 2016-2017			Actuals Accounts 2014-2015	Actuals Accounts 2014-2015	Actual Last 8 months 2014-2015	Actual First 4 months 2015-2016	Probable Outlay in 2015-2016
		Code	BS	2015-2016			2016-2017			Male	Female	Total	Male	Female	Total	Rs.	Rs.	Rs.	Rs.	Rs.
				Male	Female	Total	Male	Female	Total											
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
	Employee related Expenses																			
Total - Employee Related Expenses																				
- Other Expenses (As reported in 8-B)																				
Grand Total																				
Local Currency																				

Budget Estimates of Expenditure 2016-2017

BM-II

8-B) Object Classification

Object Code	Description	Budget information		Accounts information				
		Budget Estimates 2015-2016	Budget Estimates 2016-2017	Accounts 2013-2014	Accounts 2014-2015	Actual Last 8 months 2014-2015	Actual First 4 months 2015-2016	Probable Outlay in 2015-2016
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	2	3	4	5	6	7	8	9
	<u>Other Expenses</u>							
Total - Other Expenses								

No BEs/SNEs will be accepted in which Employee related expenses have been claimed but not duly supported with details of posts in this proforma

PROVINCIAL GOVERNMENT EMPLOYEES BY B.S.
2016 - 2017 (Budget Estimates)

Fund (Demand No.) _____

Fund Center (DDO Code) _____

Name and Designation			Sanctioned pay of the posts			Amount of provision for the coming financial year at the rate in column 6	Increment falling due within the financial year			Total provision for the coming Financial year i.e. columns 7 and 10
Male	Female	Total	Minimum	Maximum	Actual pay of Government Servants due on 1st July of the coming financial year		Date of increment	Rate of increment	Amount of increment for the year	
1	2	3	4	5	6	7	8	9	10	11

Note: Please ensure that the total number of posts reflected in this proforma are the same as in Annexure V.

Name and Designation of Officer
Drawing & Disbursing Officer

Telephone Number

PROFORMA FOR THE PREPARATION OF THE
ANNUAL DEVELOPMENT PROGRAMME: (MTDF MODE) 2016 - 2019

SECTOR _____ **Department** _____

General Serial No.	Sector Serial No.	Fund Centre / DDO Code of the Scheme	Name of Scheme (with year of initiation)	Location of Scheme		Status of Scheme	Target / Component	Estimated Cost				Expenditure up to June 30 th 2015	Allocation for 2015-2016				Revised Estimate for 2015-2016	Provision for 2016-2017						
				District	Tehsil			Local		Foreign Assistance	Total		Local		Foreign Assistance			Local		Foreign Assistance		Total	* Current Expenditure	
								Capital	Revenue				Capital	Revenue	Capital	Revenue		Capital	Revenue					
				1	2			3	4	5	6		7	8	9	10		11	12	13	14	15	16	17
A. Approved funded scheme																								
Total (A)																								
B. Approved unfunded Schemes (in prioritized order)																								
Total (B)																								
C. Unapproved/unfunded schemes (in prioritized order, with concept paper attached)																								
Total (C)																								
Grand Total (A+B+C)																								

* It includes the total allocations against the schemes at A, B, & C and funds will be provided to the schemes at Sr. No. B&C as and when additional resources are made available by the Finance Department. This refers to the additional current expenditure on account of the portion of the scheme completed.

Foreign Assistance required during 2016-2017		Source of Foreign Assistance	Rupee Expenditure to be met by reimbursement from Foreign Assistance	Physical Progress		Provision for 2017-2018						Expected Physical Progress during 2017-2018	Provision for 2018-2019						Expected Physical Progress during 2018-2019	Sector Serial No.	
Capital	Revenue			Expected Physical Progress during 2016-2017 (in %)	Expected Physical Progress component during 2016-2017 (In Nos. if any)	Local		Foreign Assistance		* Total Development Expenditure	** Current Expenditure		Capital	Revenue	Foreign Assistance		* Total Development Expenditure	** Current Expenditure			
						Capital	Revenue	Capital	Revenue						Capital	Revenue					
										(31+32+33+34)											
25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	

* It includes the total allocations against the schemes at A, B, & C and funds will be provided to the schemes at Sr. No. B&C as and when additional resources are made available by the Finance Department.

** This refers to the additional current expenditure on account of portion of the scheme completed.



Budget Re-appropriation Statement

Budget Year

2015 - 2016

Fund/Grant Code: _____

Description: _____

DDO Code	Object Code	Commitment Item (Object Classification) / Description	Amount of (-) Reappropriation/ Surrender	DDO Code	Object Code	Commitment Item (Object Classification) / Description	Amount of (+) Reappropriation / Excess Demanded
1	2	3	4	5	6	7	8
Total Provision				Total Provision			

Prepared by: _____

Name: _____

Designation: _____

Telephone No.: _____

Dated: _____

Approval _____

SHADED PORTION TO BE FILLED IN ONLY BY FINANCE DEPARTMENT

Diary Number	_____
Checked by	_____



Supplementary Budget Statement

1 Budget Year **2015 - 2016**

2 Type of Document

Supplementary Grant



Regular



Technical



Token



Other

Code

Description

3 Fund / Grant yNo.

4 Attached Department /

Sub-Detailed Function

5 Fund Center (DDO Code)

6 Total (Supplementary) Budget Amount

7 Approval

Prepared by:

Name:

Telephone No.:

Designation:

Dated:

SHADED PORTION TO BE FILLED IN ONLY BY FINANCE DEPARTMENT

Diary Number

Revised Diary Number

Checked by

Budget Surrender Statement

1 Budget Year 2015 - 2016

	<u>Code</u>	<u>Description</u>
2 Fund / Grant No.	_____	_____
3 Fund Center (DDO Code)	_____	_____
4 Attached Department / Sub-Detailed Function	_____ / _____	_____
5 Fund Centre (DDO Code)	_____	
6 Total Budget Surrender Amount	_____	

7 Approval _____

Prepared by:

Name: _____ **Telephone No.:** _____

Designation: _____ **Dated:** _____

SHADED PORTION TO BE FILLED IN ONLY BY FINANCE DEPARTMENT

Diary Number	_____
Checked by	_____

