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BALOCHISTAN LOCAL COUNCILS (BUDGET) RULES, 2023

GOVERNMENT OF BALOCHISTAN
LOCAL GOVERNMENT RURAL DEVELOPMENT
AND AGROVILLES DEPARTMENT

(Balochistan Local Government Board)

NOTIFICATION

Dated Quetta, the 23rd May, 2023 ,

No. 1-78/2023 (BLGB) A.O-IV/4559-751. —_ In exercise of the power conferred by Section 141 of the Balochistan Local Government Act, 2010 (V of 2010) the Government of Balochistan is pleased to make the Balochistan Local Councils (Budget) Rules, 2023 and to promulgate the following Rules:-

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4. Short title, commencement and application: (1) These rules may be called the Balochistan Local Councils (Budget) Rules, 2022.

(2) They shall come into force at once.

(3) They shall apply to all the local councils in Balochistan.

2. Definitions: (4) in these rules, unless there is anything repugnant in the subject or context:

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"Act" means the Balochistan Local Government Act, 2019 (Act No. V of 2010) and subsequent amendments including but not limited to The Balochistan Local Government (Amendment) Act, 2022 Act No. XXIII of 2022

"Actuals" means the actual figures of receipts or expenditure relating to a financial year, duly reconciled with Finance Department;

"Annual Budget Statement" means a statement showing of the estimated receipts, distinguished between revenue receipts and capital receipts, in the local fund, of the local council and the estimated expenditure therefrom, for a financial period covered under the budget, required to be laid before the Council before the commencement of that year;

"Annual Development Plan" means the Annual Development Plan

: submitted along with the Annual Budget Statement, which includes

the details of capital and revenue expenditure proposed for the various developmental projects in the budget for a financial year;

"Appropriation" means the amount provided in the budget estimates against a detailed object or part of amount, placed at the disposal of the disbursing officer to meet expenditure for a specific purpose or on a specific item;

"Authority" means an Authority empowered under section-190 of the Act for sanctioning of the budget of a local council;

"Board" means as inserted under (ii-a) through Balochistan Local Government (Amendment) Act, 2022 Act No. XXIII of 2022

"Budget" means a statement of estimated receipts and expenditure of the local council for a financial period;

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"Budget Calendar" means a list and timeline of budget activities to be carried out during a financial year for the preparation of the budget for the ensuing financial year given in Second Schedule;

"Budget Period or Financial Period" means the period of one year from 1st July to 30th June (both days inclusive) or an interim period other than a complete one year, as decided by the Government in a particular case;

"Budget scrutiny committee of the division" means the committee created to review the Local Council budget as prescribed under the amendment of Section 70 under The Balochistan Local Government (Amendment) Act, 2022 Act no. XXIII of 2022. The committee shall consist of Divisional Director Local Councils, Secretary of the Local Council concerned, Deputy Director (Admin) Local Councils, Director (Tech) Local Councils, an Assistant Director (B&A) and any co-opted member. Provided that the Chairman of the Budget Committee shall be the Divisional Director Local Council and Deputy Director (Admin) shall be its ex-officio Secretary.

"Capital expenditure" within the meaning of assets, means the expenditure on assets with useful life of more than one year and, within the meaning of liabilities, means expenditure on repayment of loans and advances, and includes;

(i) acquisition, enhancement or improvement of physical assets;

(ii) investments and deposits;

(iii) execution of works including construction of building, roads, structures etc.; and

(iv) principal repayment of loans and advances.

"Capital Receipts" mean the receipts from sources other than revenue and include;

(i) proceeds from disposal of capital assets,

(ii) sale of investments;

(iii) loans; and

(iv) advances and deposits.

"Charged expenditure" or "Expenditure Charged upon the Local Fund" means the expenditure specified in section 98 of the Act and is not subject to vote of the local council;

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"Collecting Office" means the Office responsible for estimation and realization of the receipts and income of the Local Council and includes all Heads of Offices designated as such by the Principal Accounting Officer. For the purposes of these Rules, wherever the word "Collecting Office" is used, it may be read as Collecting Wing/Section/Branch/Officer.

"Current Expenditure" means the expenditure other than the development expenditure;

"Demand for Grant" means the proposal made to the Council on the recommendation of the Mayor or Chairman for allocation of a certain sum out of the local fund, in a financial year; and on its approval by the Council and sanction by the authority, it forms part of the schedule of authorized expenditure;

"Development Expenditure" means any expenditure related to Annual Development Plan;

"Drawing and Disbursing officer" means an officer, designated as such by the Principal Accounting Officer, to prepare estimates of expenditure, to incur expenditure and to make disbursement of amount withdrawn in respect of the local council and designated as such by the principal accounting officer:

"Forms" means the Forms given in First Schedule:

"Function" means one of the elements of Chart of Accounts, issued by Auditor General of Pakistan, providing information on a particular economic activity;

"Grant" means the amount granted by the Council on a demand for grant and forms part of the schedule of authorized expenditure when sanctioned by the authority,

"Head of Branch" mean the Head of Branches of the respective Local Council Branches such as Taxation or Finance and Accounts Branch and includes any branch established by the Government for the Metropolitan Corporation, a Municipal Corporation, Municipal

Committee or District Council. For the purposes of these Rules, wherever the word "Branches" is used, it may be read as Office Wing/Section,

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"Council" means the elected body of the local council:

"Local Council" means as defined under Section 7 of The Balochistan Local Government (Amendment) Act, 2022 Act no. XXIII of 2022. Act;

"Local Council Accounts Office/Officer" means an office/Officer within the respective Local Council responsible for managing the Accounts of a Local Council or any respective local council officer in charge of a Local Council or any other officer responsible, as the case may be;

"Local Council Finance Office/Officer" means an office/officer within the respective Local Council responsible for managing the Finances of a Local Council or any respective local council officer in charge of a Local council or any other respective officer responsible, as the case may be;

"Local Fund Accounts Officer" for the purposes of these Rules means an officer of Balochistan Local Fund Accounts Department responsible for the pre-audit of payments, maintenance of accounts, and internal audit of the local councils;

"Local Council Accounts Committee" means Accounts Committee for the respective Council(s).

"Object" means one of the elements of Chart of Accounts used to classify the type of expenditure such as salaries, travel, transport:

"Principal Accounting Officer" means the Chief Officer of the local council responsible for preparation of the budget of receipts and expenditure, collection of revenues, utilization of budget and maintenance of departmental accounts in the prescribed manner and is accountable to Local Councils Accounts Committee in respect of financial and budgetary matters of the local council,

"Public Account" means as defined under Section 96 sub section

3 of the Act:

"Re-appropriation"" means transfer of savings of one or. more units of appropriation 'to meet excess expenditure anticipated under another unit provided the receiving object has been funded in the budget estimates

"Receipts" means the cash collected by the local council whether in the shape of revenue, transfers, recoveries of assets or in shape of liabilities;

meetings of respective Accounts Committee, The Principal Acco. Officer shall regularly hold meetings of Departmental Aco: . Committee as Chairperson, to watch the processing of 4.4. Inspection Reports and decide upon appropriate Measures Su as to aid and accelerate the process of finalization of audit reports

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(e) Coordination and Scrutiny of Budget: Expenditure and Receipts: Principal Accounting Officer shall undertake coordination and internal scrutiny of budget estimates of expenditure as well as receipts and Schedule of New Expenditure proposals in accordance with the Budget Call Circular and proposals for additional funds to be met out of Supplementary Grant.

(f) Consolidation of Annual Development Plan: Principal Accounting

i Officer shall ensure consolidation of Annual Development Plan so that the development projects of the department are prepared in accordance with the prescribed procedure and instructions under his supervision,

(g) Internal Control: Principal Accounting Officer shall be responsible for observance of Internal Control in the Local Council for preventing irregularities, waste and fraud, and shall exercise internal checks as follows:

(i) Rules on handling and custody of cash are properly understood and applied.

(ii) An effective system of internal checks exists for securing regularity and propriety in various transactions including receipt and issue of stores, if any: and

(iii) A satisfactory arrangement exists for systematic and proper maintenance of Accounts Books and other ancillary records concerned with the Initial Accounts.

He/She shall be responsible for coordination of the budgetary process, consolidation and preparation of budget documents and management of receipt and expenditure of the local council.

Responsibilities of Head of Finance and Accounts Branch:

(1) Head of Finance and Accounts branch shall:

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issue the budget call letter with the approval of the Gina' ter containing:

(i) date-wise budget calendar:
ui instructions for preparation of the buaget. and

(ii) forms to be used in the preparation of the buds:6}.

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provide figures of the available resources to ine Gs formulation of estimates in respect of their offices:

examine and scrutinize the ouget proposals,

examine and scrutinize new expenditure,

compile and consolidate the budget:

communicate grants to the drawing and disbursing officers.
examine and scrutinize the proposdls far fo appreparation and supplementary grants,

provide financial information to the ieca! council,

submit reports on budgetary pverformance targets

monitor receipts and expenditure of the tocal couric! and

exercise such other functions as are incidental to the buagetary process.

Responsibilities of the Head of Taxation Brancn:

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prepare estimates of receipts for each head of income and timely submission to the head of finance office:

make assessment of tax, fee or levy by the local council, on periodic basis, for evaluating its potential and new tax proposals:

maintain the demand and collection register of each head of income and shall ensure for proper custody of departmental receipts relating to ensure timely recoveries against each demand:

ensure that the revenue collected against a demand is credited in the local fund immediately and necessary entries are made in the

mand and collection register

@ growth) fates of trends of actual receipts should be

a fact that circumstances may change 2 which may not

as a guide on or in
preparing accurate estimates.

ce shall prepare revised budget by taking into

account 2 SS 5 to date, reasons for shortfall, if any, and its

actual coverage by the end of the financial year and the trend of actual receipts
of the differential pace during the previous year.

A CREDIBLE

yet action: -or the purpose of revised budget, the Collecting Office may use
is of first eight months of current financial year and last

concern FON SET Ghee Die. of financial year, to determine the budget-actual gap

(4) At stated reasons, facts and circumstances relied upon while adopting the
revised estimates of the current financial year and budget

ures for income
and rates for the coming financial year shall be recorded clearly.

stos shall include revenue from all sources including fiscal

27.408 D1 net estate
transfers from providers to government,

IS: The Collecting Office shall, while preparing estimates of receipts, be guided
the estimates of receipts shall be prepared diligently and accurately
bearing in view the key performance indicators,

(a)

Note No fresh receipts on account of any tax, fee, rate, charge etc.
shall be included in the receipt estimates until such levy is approved
by the Government and proposed by the Council and duly notified
in official gazette

1. the receipts shall cover all sources including fiscal transfers from

the Government

share of local council from Balochistan Local Council Grant
Government's share, grantor contribution shall not be included in
the estimates of receipts until a definite communication is received

in this Technical

2. to ascertain the revenue potential, the local

he prepares . Dae ine tax base and the required information shall
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ance with secti
' on 114

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(3) The time frame specified in the budget calendar shall be followed for purposes of finalizing the taxation proposals.

16. Scrutiny and Consolidation of the Estimates: (1) On receiving the estimates of receipts from the Collecting Office, each Head of Branch shall finasize and consolidate the figures furnished by the Collecting Office.

(2) Each Head of Branch shall prepare a note explaining any differences a between:

. (a) the revised estimates proposed for the current financial year and the original budget estimates for the current financial year; and

{b) the budget estimates proposed for the next financial year.

(3) Each head of Branch shall forward a copy of the receipt estimates and the explanatory notes to the head of Accounts Branch.

17, Consolidation by the Head of Taxation Branch: On receiving the estimates of receipts from the relevant Head of Branches, the Chief Officer shall consolidate the estimates, incorporate in the budget documents and forward the same to the Mayor or Chairman for finalization prior to their submission to the Council.

18. Prohibition-diverted Capital receipts. - Except with the sanction of the Government no capital receipt shall be diverted to meet expenditure on revenue account.

19. Earmarking of receipts on Government instructions A Council may, and if required by Government, shall earmark any receipts for expenditure on specified items, and if any items are earmarked, the receipts therefor shall not be diverted to meet expenditure on any items other than the items for which such receipts are . earmarked.

20. Earmarking of revenue income for development expenditure A Council may, from time to time, fix the percentage of the revenue income which shall be earmarked for development, and the allocation out of the revenue income for development expenditure shall not fall below such percentage.

CHAPTER-V

ESTIMATES OF CURRENT EXPENDITURE

21, Preparation of estimates of the current expenditure: (1) The estimates of the current expenditure shall be prepared by the Drawing and Disbursing officer(s) in accordance with the Budget calendar.

(2) The current budget estimates shall be prepared in Forms BR-3 to BR-5

22. Instructions for preparation of estimates of the current expenditure:

The following principles shall be observed while preparing the estimates of the current Exenditure:

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(b)

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the estimates of expenditure shall be prepared diligently and accurately keeping in view the key performance indicators;

while preparing the revised estimates, the drawing and disbursing officer shall take into consideration the actual expenditure available for the latest period of the financial year and include actual figures of the corresponding period of the previous financial year,

all material reasons, facts and circumstances relied upon in adopting figures for the revised estimates for the current financial year and annual budget estimates for the next financial year shall be recorded clearly;

provision for any foreseeable expenditure shall be included therein;

each provision is restricted to the absolute minimum necessary sum, the estimates for each financial year shall provide only such expenditure as are to be actually incurred during the next financial year;

where the focal Council or the Government specifies minimum ratio for development and non-development expenditure or for any other object of expenditure, the prescribed constraint shall be observed in the estimates of the current expenditure;

the rise in current expenditure shall be proportionate to the rise in revenue receipts and no deficit or debt shall be included in the estimates;

adequate provisions shall be made for all items of the charged expenditure;

(j) no provision shall be made for the post which is not included in the schedule of establishment approved by the government;

(k) the budget may include provision for honoraria and allowances, prescribed by the Government, for the Mayor, Deputy Mayor, Chairman or Vice Chairman of the local council;

(l) the calculation of salaries of the employees shall be made as per emoluments of sanctioned posts in Form BR-4 and retained by the office; and

(m) the allowances of the employees shall be calculated as per their entitlement in Form BR-4 and retained by the office.

(n) The revised budget of the ongoing financial year shall be based on the trend of actual expenditure till date, the request for 'e-appropriations received, the amount of budget surrendered and the amount of expenditure likely to be incurred by the end of the financial year.

Explanation: For the purpose of preparing revised estimates the actual expenditure during the first eight months of the current financial year and last four months of the corresponding financial year may be considered as a guide to ascertain ratio of budget-actual trend.

(o) No revision shall be made in the budget estimates after the deadline defined in the budget calendar.

Balance, deficit budget. - (1) The surplus potential of the council for a year

shall be the excess of revenue income over revenue expenditure, and where there is no surplus potential, the budget will be in deficit.

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(2) The budget of a council shall, as far as possible, be balanced and the revenue and development expenditure shall not exceed the revenue and capital receipts of the council, but where a deficit budget is unavoidable, the fact shall be brought to the notice of the Government by the 1st day of May each year,

(3) Where the Revenue Budget of a council cannot be balanced, Government may direct a special study of the finances of the council and, as a consequence of such study, require the council to take such action for the improvement of its finances as may be specified.

4. in case a deficit budget is inevitable, the necessity to incur expenditure above the resources and source of financing the deficit along with cost of financing shall be included in the budget documents.

24. Submission of estimates of expenditure by the drawing and disbursing officer: After completing the estimates of the current expenditure, the drawing and Disbursing officer shall retain one copy for his record and forward the original to the head of offices with his explanatory note in Form BR-6 indicating the reasons for the proposals

25. Heads of Branches to consolidate estimates of expenditure: (1) Each Branch of office shall prepare a note explaining any differences between:

the revised estimates proposed for the current financial year and the original budget estimates for the current financial year; and

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(b) the budget estimates proposed for the next financial year.

(2) The head of office shall forward a copy of the estimates and the explanatory notes to the head of accounts office.

26. Consolidation by the Accounts Branch: (1) The head of Accounts Branch shall consolidate the estimates received from the heads of other branches.

(2) The estimates shall form part of the budget documents and shall be forwarded to the Mayor or Chairman, through the Chief Officer for finalization prior to their submission to the Council.

(3) The current expenditure shall also include new expenditure in a separate statement.

27. Other statements: The details of the budget shall include:

ia} Statement of investment in Form BR-7;

ib} statement of outstanding loans, arrears and liabilities in Form BR-8.

28. Conditional Grants: All conditional grants shall be budgeted and utilized in accordance with the conditions of the grant.

CHAPTER-VI

NEW EXPENDITURE (CURRENT BUDGET)

Lt dohodure (Statement) of New Expenditure: (1) The expenditure on new

~Guselies thai include:

'2) expenditure on establishment and operations charges as a
' consequence of new services added due to compiotion of
development projects or expansion, re-organization or addition to
existing Services.

'b) purchase of new durable items as needed;

.°} @xpenditure on grants and contributions to be made for the first
time, and

'a; Any other expenditure which is deciared by Government to be New
Expenditure for the purposes of these rules.

32. rrogesats for new Current Expenditure: (1) Each drawing and disbursing
officer shall, for next financial year, send to the head of offices ail proposals
iovolveine: new current expenditure along with their estimates in Forms BR-5.

-+ An explanatory note justifying the new proposals shall be added in Form
BR-5,

'cs The details of the recurring expenditure of the development projects to be
cam cisted curing a budget year shall also be communicated by the drawing
and cusbursing officer to the concerned head of offices.

"7. Schedule of new expenditure: (1) The drawing and disbursing officer, while
nticearing any proposal for the new current expenditure shall ensure that:

4! ail proposals specify the:
{t} number of required personnel;
(ii) rates of remuneration (pay and allowances) of each personnel;
(ii) the duration of employment of proposed personnel: and
iy) the posts ' sanctioned in the schedule of establishment;
'6; ail relevant revenue implications have been described,
quantified and included in the estimates of receipts: and

«i vie details of expenditure on purchase of durable goods

to
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have been specified.

(2) The drawing and disbursing officers shall forward the estimates "f new expenditure separately to the head of offices along with the current budget.

(3) The drawing and disbursing officers shall ensure timely submission of the schedule of new expenditure in accordance with the budget calendar.

32. Scrutiny of Schedule of New Expenditure: (1) All items of the new expenditure shall be scrutinized, with due care, before they are included in the schedule of new expenditure

(2) In scrutinizing such items, the following principles shall be kept in view:

(a) the schedule of new expenditure pertains to the functions of the local council, is beneficial to the majority of public of the area and additional liabilities have been avoided;

the proposal for new expenditure has been formulated on the basis of priority after taking stock of the overall requirements of the local council;

(b) preference has been given to development requirements; and
(c) new expenditure on current account, as far as possible, has been kept at the minimum possible level,

CHAPTER-VII

DEVELOPMENT BUDGET

33. Annual Development Plan: (1) The Annual Development Plan shall consist of ongoing development projects and new development projects including Community co-sharing projects as well Public Private Partnership project duly approved by the Council for execution during the next financial year.

(2) The Annual Development Plan shall classify the projects by sector, function and geographic location.

(3) Where an Annual Development Plan has been sanctioned, development expenditure shall be provided in accordance with the provisions of the Development Plan and no development expenditure shall be provided in the Budget which is not provided in the Annual Development Plan.

(4) The policies and priorities of Annual Development Plan will not to be inconsistent with provincial sector policies and priorities.

Provided that a council, with the prior approval of the competent authority, may include a project of emergent nature in the development plan upon the availability of additional resources as determined or as foreseen. No new projects may be introduced by diminishing or squeezing the amount allocated to another development project, already included in the development plan, unless due to unavoidable circumstances the amount is surrendered and re-appropriated to a new project.

. Provided further that a Local Council, subject to the approval of the Local Government Board, may engage Registered Community Based Organizations (CBOs)/Community Institutions (CIs) in its local area development or execute such projects funded by the Donor Organizations/Agencies.

34. Prioritization of the Development Projects: (1) The relevant office shall prioritize those projects for approval which clearly indicate the number and types of beneficiaries, including women and marginalized groups belonging to the area where the project is to be executed.

(2) The project proposal shall be forwarded for approval by the local council development committee in Forms BR-9 to BR-17.

35. New development projects: (1) A new development project shall be prepared in Form BR-11

(2) The new Development Project will be processed as follows;

(a) identification of the development project;

(b) project outline;

(c) for complex projects, feasibility study / report to assess technical / economic / financial or any other required information as the case may be;

(d) rough cost estimates and administrative approval; and

(e) approval by the Council.

36. Funding for the Annual Development Plan: (1) The main source of funding of a new development project shall be:

(a) total receipts of the local council, including own source revenue and

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(3) For the development projects under execution, the executing agency shall send a monthly progress report to Chief Officer of each succeeding month and, for the projects in distant areas, pictorial data shall also be provided.

(4) Such reports, where possible, shall also include the segregated data in respect of gender and marginalized groups for facilitating planning and execution of the development activities conducive to female and marginalized groups.

41,.Budget to be scrutinized by Divisional Directorate of Local Council:
Budget shall be scrutinized by Budget Scrutiny Committee at the Divisional level as provided under amendment to Section 70 of the Local Government (Amendment) Act, 2022.

CHAPTER-VIII

APPROVAL OF THE BUDGET

42, Presentation of the Budget to the Council: (1) Before the commencement of the next financial year, the Mayor or Chairman shall present the budget for consideration and approval of the Council.

(2) The budget shall be prepared in the Form and manner prescribed in these rules

(3) The budget documents shall include:

- (a) budget speech of the Mayor or Chairman;
- (b) salient features of the budget
- (d) annual budget statement;
- (f) Annual Development Plan;
- (g) supplementary budget statement: and
- (h) excess budget statement.

(4) The budget speech of the Mayor or Chairman shall include the main features of the budget, brief about performance targets and status of service delivery facilities and targets achieved:

(5) The budget shall provide a brief description of the main features of each office and shall include performance targets, service delivery facilities, policies and plans of the various offices;

‘6} The annual budget statement shall be submitted in Form BR-12 and shall include the details of receipts and expenditure and the following information shall be included in the annual budget statement,

- (a) financial abstract,
- ib) details of receipts;
- (c) details of the current expenditure function-wise and object-wise and
- td) development expenditure,

(7) The estimates of receipts shall be prepared and consolidated in Forms BR-1 to BR-2.

(8) The demand for grants for the current expenditure shall include estimates of the total current expenditure and shall be prepared in Forms BR-9.

(9) The schedule of new expenditure shall include:

- (a) separate estimates of the new expenditure relating to the current budget; and
- ib) the schedules and explanatory notes relating to the statement of new expenditure in Forms BR-9.

(10) The local council may devise any other Forms for providing additional budgetary information.

(11) The demands for grants and appropriation for development shall include the estimates of the ongoing and new development projects and the details shall be provided in Forms BR- 9.

43. Approval of Budget: (1) The Council may approve the budget estimates subject to:

- (a) the scrutiny of receipts and expenditure: and
 - {b) examination of new proposals, if any, for taxation.
- (2) A demand for grant shall not be made except on the recommendation of the Mayor or the Chairman.
- (3) The budget shall not be approved by the Council if
- (a) the estimates of charged expenditure are not provided';
 - (b) the estimated sums required to meet the estimated expenditure

including previous liabilities and corir: tments exceed the estineatec receipts and there is a likelihood of incurring dest;

(4) iump sum provisions are madé in the ouget and cetalis cannot be explained: and

(d) the budget falls below the budgetary constraints, if any, prescribed by the Government.

(4) The Council may discuss the charged expenditure but shall rot vote on such expenditure.

15) The budget may include provision for honorazia end allowances, prescribed by the Government for the Mayo: Deputy Mayor, Chairmar and Vice Chairman of the local council.

(6) The budget of the local Council shall, subject to quorum, be approved by a simple majority and the Council shall not take up any other business during tie budget session.

44. Technical Scrutiny of the Budget: (1} A Local Council shall prepare its

Budget in the prescribed manner and forward it to the Office concerned in the following manner:

a) A Union Council to the District Office for Technical Scrutiny

(i) An Urban Union Council, a District Council, a Municipal Committee, a Municipal Corporation, Town Municipal Corporation 'and Metropolitan Corporation to office of the Divisional Director Local Councils for Technical Scrutiny; and

Provided that the Budgets of Local Councils shall be passed and approved by the respective Local Councils after technical scrutiny from the Local Councils respective offices

Provided further that in the absence of an elected Council, the Budget of the Local Council concerned shall be passed by the 8card in the manner as presribec.

Provided also that in case of non-preparation of a budget before tne commencement of a Financial Year, the Budget for that Local Council shal! be prepared and approved by the Board as prescribed.

45, Forwarding a copy of the Budget to Authority /Government: (1) The Mayor or Chairman, as the case may be, shall forward a copy of the budget as approved by the council, to the Authority/Government within seven days of its approval for consideration/sanction under Section 100 of the Act and as amended under Balochistan Local Government (Amendment) Act, 2022.

(2) If for any unavoidable circumstances the budget cannot be forwarded to the Authority within the stipulated period of seven days, the council may apply for extension of time as may be necessary.

(3) The Mayor or Chairman of the Council, as the case may be, shall authenticate under his signature, the budget as approved in original or as amended

46. Action on receipt of modifications made by the Authority: On receiving an order of modification under Section 100 of the Act, as amended under Balochistan Local Government (Amendment) Act 2022, the Mayor or Chairman, as the case may be, shall amend the budget in accordance with such order and authenticate under his/her signatures on a copy of the Budget so amended, and the budget thus authenticated shall be the authorized budget.

47. Consideration of observations made by the Authority after authentication: If any observations are received from the Authority after the budget has been authenticated under section 46 the council shall consider such observations and may take such action as it deems necessary.

48. Budget not Approved Before Commencement of Financial Year:

(a) the local council shall spend money under various objects, on pro-rata basis, in accordance with the budgetary provisions of preceding financial year for a period not exceeding thirty days; and

(b) in such a case, the local council shall not spend funds or make commitments for any expenditure, under any demand for grant or appropriation in excess of eight percent of the amount budgeted in the preceding year within that period of thirty days.

(c) {n case the local council fails to approve the budget within the extended period, the Government shall prepare, approve and authenticate the budget for full financial year.

49. Schedule of authorized expenditure: (1) On sanction of the Budget by the authority, the head of accounts branch shall:

(a) prepare a schedule of authorized expenditure in the shape of annual budget statement indicating:

(i) the grants made or deemed to have been made by the Council; and

(ii) the sums required to meet the expenditure charged on the local fund: and

(b) submit it to the Mayor or the Chairman through the Chief Officer for authentication.

(2) The authenticated schedule shall be communicated to all the concerned Branches including head of accounts office and the Government.

(3) The schedule of authorized expenditure shall lapse at the end of the financial year to which it relates.

50. Revised Budget: (1) The local council, if necessary, may revise the budget for the financial year.

(2) The revised budget estimates shall be based on the excess and surrender statement.

(3) The revised budget shall be processed in the same form and manner as is prescribed for the annual budget.

CHAPTER-IX

EXPENDITURE MANAGEMENT

51. Responsibilities of the functionaries: (1) The drawing and disbursing officer shall be responsible for:

(a) incurring expenditure against the funds allotted:

(b) ensuring incurrence of the expenditure:

(i) against a validly accrued claim;

(ii) with the sanction of authority competent to sanction it:

(iii) charged against the relevant object code with adequate appropriation;

(iv) in a transparent, economical and efficient manner at competitive rates which brings value for money;

www.ezqanoon.com (c) keeping the total expenditure within the grant:

axe)

informing the concerned head of offices the extent of

(i) actual spending from the grant at his disposal,

"ii commitments made but not paid for against such grants:

the expenditure likely to be incurred during the financial year.

(ii)

(2) Each head of offices shall be responsible to:

{a}

control and manage expenditure from the grants placed at his disposal;

ensure that the authorized budget allocation is expended in conformity with the schedule of authorized expenditure;

ensure effective utilization appropriations:

ensure that no expenditure is incurred without budgetary provision and sanction of the competent authority; and

review the trend of excessive expenditure, if any, and take necessary measures to meet the excessive requirements either through re-appropriation or supplementary grant or both.

(3) The head of accounts office shall:

(a)

(b)

(c)

coordinate the budgetary process;

consolidate and prepare budget documents for approval; and

manage and monitor expenditure.

(4) The Chief Officer shall:

(a)

(b)

develop effective means to implement the budget as approved by the Council,

ensure that authorized budgetary allocation is expended in conformity with the schedule of authorized expenditure;

recommend the Mayor or the Chairman to get the budget revised from the Council in accordance with the provisions of the rules; and

ensure that no expenditure is incurred without budgetary provision and sancion of the competent authority.

(3) The Mayor or Chairman may recommend the necessary reduction in case of lower than expected receipts in respect of any one or more neads of

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ih) The ecanisencatians of the Mayor or Chemman shai & 'keel beats be Cenncl for apoaraval.

ity In case the voceints Bees a speek or additios: tres

s excess expenditure by:

- . (a) exerosing strict contro! over the grant or
- (b} transferring funds through 12 aporonriation.

4 2) if funds cernot he provided through re appropnaucn, 4 Pie osal to:

a snplementary grant may be suprise" ge gua to; App oe before the adaitonai expenditure 's incurred.

53. Statement of Excess andi Surrender: (1) The si isiement of excess and surrender shali be prepared by the head of offices after the firs! wat ronins the financial year on the basis of information given by the cancatied drawing anc disbursing officer

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ath

cy The siafement of excess and surrender srigil be prepares anc = THES by the heacs of offices to the head of the accouris branch.

3) The statement of excess and surrender shall be completed on the basis uF actual expenditure incurred during the first ae monins of the financial year and the foreseen expenditure expected to de inc red or not incurred by Me end of the financial period

. (4) When, owing to unforeseen causes oF oue to change it circumstances ot for any reasons not in the coniro} of the head of branches, a7 amcurt of ; appropriation cannot 9e utilized in pant or in full, that amount shall be

surrendered along with reasons to be recorded for inability of the branch to utilize ihe segue as budgeted.

Prayided that the nead of branch may request the accounts branch fu: inclusion of the surrendered anion! in the Budget grants of ine following yeal.

(3; The accounts branch may include the demand fo: inciuscn of surcenGere: amount in the demand fer grants of the folowing year aftes acsusing nat he

amount was surrenderec on accours of inabiléy of the branch t= mane to"
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expenditure for reasons beyond their control and was not merely due to over budgeting.

66) No amount, which was surrendered and not included in the budget grants of the following year, shall be revalidated during the ensuing financial year,

'7; The excess and surrender statement shall form the basis of:

{a} preparing the revised estimates:

(0) formulating the demands for additional funds through supplementary grant:

'c) preparing next financial year's budget estimates; and

{d} determining the estimated closing balance of the local fund as on June 30 of that year or period.

(S\$) The heads of offices shall submit together with the statement of excess and surrender a note explaining reasons for the excess and surrender.

si) The head of Accounts branch shall consolidate the statements of excess and surrender and submit the consolidated statements, with his recommendations, to the Mayor or Chairman, through the Chief Officer, for inclusion in the revised budget.

CHAPTER-X

RE-APPROPRIATIONS AND SUPPLEMENTARY GRANTS

54. Expenditure not provided in the Schedule of Authorized Expenditure: In case of unavoidable and unforeseen circumstances which require incurring the expenditure in excess of the allocations or some expenditure which is not mentioned in the schedule of authorized expenditure, necessary funds for such expenditure may be provided through re-appropriation or supplementary grant or both as in the manner prescribed.

55. Re-appropriation: The local council functionaries shall re-appropriate in accordance with the re-appropriation powers delegated to them by the Council in the manner prescribed.

i>) Procedure for Re-Appropriation: {1} the concerned drawing and discusing officer may prepare a proposal for re-appropriation and process it through the head of offices. No re-appropriation shall be made from grant to

the other.

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(3) In case the re-appropriation is beyond the limit set by the Council, it shall require approval of the Council and, for the purpose, the head of offices shall prepare a proposal for re-appropriation of funds and forward it, through the head of accounts branch, to the Chief Officer, Mayor or Chairman for approval of the Council as in the manner prescribed.

56. Supplementary Grant: (1) In case a head of office considers that the need for additional funds for which funds cannot be provided through re-appropriation has arisen, he shall make a proposal for supplementary grant to the head of accounts branch.

(2) The proposal shall be accompanied by an explanatory note justifying the supplementary grant and the source of funding for the purpose.

57. Supplementary Budget Statement: (1) The supplementary grants approved during the financial year shall be consolidated by the head of accounts branch in the form of a supplementary budget statement with his recommendations particularly with regard to the availability of funds.

(2) The form and manner in which the supplementary budget statement is presented to the local council shall be the same as prescribed for the annual budget statement.

58. Distribution and communication of Supplementary Grants: On approval of supplementary budget statement by the Council, a schedule supplementary statement of expenditure shall be submitted to. the Mayor or Chairman for authentication and the head of respective Local Council Accounts Office shall distribute the supplementary grants to the respective Head of office and communicate the break-up of the grants to the drawing and disbursing officers and the respective Local Council Accounts Office/Officer.

i CHAPTER-XII

“ RECEIPTS MANAGEMENT

59. Receipts management: (1) The Collecting Office/Branch/Wing/Section/Officer shall ensure that all the revenue due is claimed, realized and credited immediately in the local fund and entered in the proper receipt head.

(2) The Head of Office shall monitor, control and supervise the Collecting Officers and take corrective measures.

(3) The revised targets of receipts/ if any, shall be communicated by the head of accounts office to the collecting officers and heads of offices.

(4) All receipts shall be made according to the prescribed rates and schedule of recovery.

(5) All receipts shall be recorded under the relevant object of receipts in relevant register.

(6) The head of accounts office shall:

(a) coordinate budgetary process:

(b) consolidate and prepare budget documents for approval: and

(c) manage and monitor receipts.

CHAPTER -XII

PERFORMANCE TARGETS

\$0. Performance Targets: (1) To improve efficiency and effectiveness of service delivery, the Mayor or Chairman shall indicate performance targets along with the

é, ThG performance Indicators may be provided in Inputs, outputs and with consistency.

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CHAPTER-XV
MISCELLANEOUS

61. Interpretation of the rules: In case of any ambiguity or inconsistency arising in the interpretation of provisions of the rules, the decision of the Government shall ' be final.

, 62. Repeal: The Balochistan District Government and Tehsil Municipai ~ Administration (Budget) Rules, 2003 are hereby repealed.

BY ORDER OF
GOVERNOR BALOCHISTAN

DOSTAIN KHAN JAMALDINE,
LOCAL GOVERNMENT DEPARTMENT

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: ty BUDGET CALENDAR - DEVELOPMENT BUDGET
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J. Processing of Development Projects

Notes

Activity

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Aduvnistratwe Approval of project proposal by respecnive

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FORM Bik-ti
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v. Community Participation Component in the Project

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Vi. Project Management

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Vth. Financial Summary af Project

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FORM BR-12

Annual Budget Statement

{See Rule 36}!

1 FINANCIAL ABSTRACT

A. LOCAL FUND

OVERALL SUMMARY OF RECEIPT & PAYMENT

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Accounts Budget Estimates Revised Estimates Budget Estimates
of Account

\. LOCAL FUND RECEIPTS

GENERAL REVENUE RECEIPTS

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Net Local Fund Receipts and Payments (4-15) : .

A. PUBLIC ACCOUNT

Description

Opening Balance up to July

Receipts

Disbursement

Closing Balance on 30th June f

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2, DETAILS OF RECEIPTS

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4. ESTIMATES OF CURRENT EXPENDITURE (BY FUNCTION)

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