



BUDGET CALL CIRCULAR

2026-2027

Government of Sindh
Finance Department

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MOST IMMEDIATE



No. FD/B&E-I/4-1/59/BCC/2026-27

GOVERNMENT OF SINDH

FINANCE DEPARTMENT

Karachi, dated the 7th November, 2025

From:

**Fayaz Ahmed Jatoi,
Secretary to Government of Sindh**

To:

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

Subject: Budget Call Circular 2026-27 for Submission of Revised Estimates 2025-26, Budget Estimates 2026-27, ADP 2026-27 and Medium-Term Budgetary Framework 2026-27 to 2028-29.

I am directed to refer to the subject cited above, and to inform that the Government of Sindh has been on a Public Financial Management (PFM) reform agenda to support improvement in service delivery and performance in Administrative Departments. The reform agenda was approved by the Cabinet in August 2021 in the shape of PFM Reform Strategy.

2. While implementation of the entire PFM Reform Strategy has been phased, these reforms impact the budget process with important interventions during the preparation of the 2026-27 budget, stated below:

- (i) The preparation of a **Budget Strategy Paper (BSP)**, and its presentation in the Cabinet is a first step in budget formulation. The purpose of this BSP is to provide key directions for the preparation of the budget. The strategy paper will be prepared jointly by the Finance Department and Planning & Development Department, in consultation with relevant stakeholders.
- (ii) Based on the overall resource availability and Government priorities provided in the Budget Strategy Paper, the Finance Department will prepare and forward **Indicative Budget Ceilings** to all Administrative Departments. This will provide indications of resources available to each Principal Accounting Officer.
- (iii) This **Budget Call Circular** has integrated the formulation of the Recurrent (non-development) & Development budget and it is being issued in consultation with Planning & Development Department. Accordingly, **four revised forms (Form BCC-I, BCC-II, BCC-IV & BCC-X) have been incorporated in the circular for the formulation of Green Budget Tagging (GBT)**. The Planning & Development Department will have the lead role in development budget formulation, whereas, the Finance department will be formulating the non-development Budget, Receipts and MTBF. All Administrative Departments are required to submit budgetary proposals on prescribed forms which will be scrutinised by Finance Department and Planning & Development Department in detail, as per prevailing practice.

- (iv) Some information that is required as part of this Budget Call Circular shall be exclusively provided by MTBF (*Medium-Term Budgetary Framework*) departments. This information includes Receipts and Expenditure Forecasts for 2026-27 to 2028-29 and **performance indicators with associated targets**. Detailed guidelines booklet regarding Conceptual Framework, Processes, Methods and Challenges in MTBF is available and may be downloaded from the website of Finance Department (www.finance.gos.pk).
 - (v) The Administrative Departments are required to ensure before forwarding the proposals of Budget Estimates, Revised Estimates and SNE to Finance Department for consideration that the same have been scrutinized and prioritized by the "**Priority Committee**" as per this department's letter No.FD/B&E-1/4-1/59/BCC/2025-26, dated 23rd October, 2024. In this regard, recommendations of Priority Committee duly approved by the respective Administrative Secretary are essentially required to be annexed with these proposals.
 - (vi) The Administrative Departments are required to adhere the Rules indicated in Chapter-19 of the Sindh Financial Rules, 2023 (Volume-I & II) regarding grants-in-aid provided by Government of Sindh to the Non-Government Entities and Government Entities (Autonomous Bodies), to help them in their efforts for social development and communities' improvement, while forwarding proposals. The said rules are available on the website of Finance Department.
 - (vii) The Administrative Departments are required to comply, in letter and spirit, with the decision of Government of Sindh regarding general policy in respect of release of funds meant for grant-in-aid and single line transfers / deposits by the receiving entities only into their bank accounts at Sindh Bank Limited, as per policy issued by SGA&CD vide its letter NO.SOVI(SGA&CD)7(285)/2019, dated 19th August, 2019.
 - (viii) The Administrative Departments are required to adhere to the timelines fully indicated in the Budget Calendar.
 - (ix) Trainings on Budget Formulation will also be organized for various government functionaries, for which a training schedule will be circulated separately. Principal Accounting Officers are advised to ensure participation of their relevant team members in these training sessions.
3. This Budget Call Circular contains the following Annexures (including forms):
- Annexure A** – General Guidelines (*Non-Development & Development*)
 - Annexure B** – Budget Calendar (*Non-Development & Development*)
 - Annexure C** – Forms and detailed instructions
 - Annexure D** – Medium Term Budgetary Framework, An Overview
 - Annexure E** – Multidimensional Poverty Index (MPI) Sindh
 - Annexure F** – Guidelines and instructions issued for Priority Committee.
 - Annexure G** - Guidelines and instructions for Green Budget Tagging (GBT).
 - Annexure H**- Asset Management Proforma.

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

Yours sincerely,



(MUHAMMAD ASGHAR MEMON)
SPECIAL FINANCE SECRETARY (B&E)
for Secretary to Government of Sindh
Ph:99222116

Encl: as above

No. FD/B&E-I/4-1/59/BCC/2026-27

Karachi, dated the 7th November, 2025.

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

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



(MUHAMMAD SHAHID)
SECTION OFFICER (B&E-I)
for Secretary to Government of Sindh
Ph:99222151

No. FD/B&E-I/4-1/59/BCC/2026-27

Karachi, dated the 7th November, 2025.

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

1. The Accountant General, Sindh, Karachi.
2. The Director General, Audit, Sindh, Karachi.
3. The Director, Local Fund Audit, Sindh, Karachi.
4. All Officers in Finance Department, Government of Sindh.
5. All District Accounts Officers/Treasury Officer in Sindh.
6. The PFM Expert, Finance Department, Government of Sindh, Karachi.



(MUHAMMAD SHAHID)
SECTION OFFICER (B&E-I)
for Secretary to Government of Sindh
Ph:99222151

Annexure A – GENERAL GUIDELINES

Please read the following instructions carefully before filling the forms.

Budget Calendar, Instructions and Forms

1. The time-schedule prescribed in the Budget Calendar and the prescribed forms should be followed strictly. Timelines & Forms are prescribed for Receipts, Expenditure (*Non-Development & Development*) and MTBF. The detailed timelines for Administrative Departments (both Regular and MTBF departments) and other stakeholders are reflected in **Annexure B – Budget Calendar. Forms are presented in Annexure C.**
2. Administrative Departments are advised to develop an internal work plan and specific instructions and disseminate this to subordinate entities to ensure timely development of the relevant documents in accordance with the required standards.
3. The Administrative Departments must finalise the Revised Estimates 2025-26, Budget Estimates (*Non-Development*) 2026-27, ADP 2026-27, PSDP 2026-27 and MTBF 2026-27 to 2028-29 (for MTBF depts. only) in respect of all Drawing and Disbursing Officers on prescribed formats and forward the same to:

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

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

Schedule of New Expenditure (SNE)

5. Administrative departments are advised to submit SNE proposals (*form BCC-IV*), duly examined in the departments by conducting internal meetings, with following details/information for reviewing and finalisation of SNE by Finance department **latest by 28th November 2025**:
 - a. Due reference to the relevant (approved) strategies and policy documents.
 - b. Not to recommend creation of new posts unless these are essentially required.
 - c. Details of existing vehicles, including year of purchase and those purchased during the last three years from Development and Non-Development Budgets, as well as the designation of officers to whom such vehicles have been allotted.
 - d. Condemnation Certificate of existing vehicles for purchase of new vehicles in replacement thereto from Motor Vehicle Inspector.
 - e. Details of existing sanctioned strength of posts and those created during last three years with sufficient justification for enhancement of posts and financial implication.

- f. Details of existing Physical Assets (other than vehicles) such as Hardware, Machinery and Equipment, Furniture and Fixtures etc. with year of purchase and those purchased during last three years from Development and Non-development Budget.
 - g. The justification must be provided in the shape of Detailed Explanatory memo with adequate analytical details and supporting documents.
 - h. Details of vacant posts which are not required for future against the demand for creation of new posts, alongwith complete justification.
6. The recurrent impact of development schemes, likely to be completed in current fiscal year must be considered and the same may be communicated to Finance Department **latest by December 31, 2025**, alongwith concurrence / consent of Planning and Development Department as well as commitment to finalize PC-IV and handing/taking over certificate, in due course of time.

Budget Strategy

7. The Finance Department, in consultation with the Planning & Development Department and Administrative Departments will develop the Budget Strategy Paper 2026-27 to 2028-29. This paper includes the budget policy for 2026-27. The Administrative Departments are advised to take note of this BSP when preparing proposals for the recurrent and development budget.
8. The Finance Department will issue expenditure ceilings in line with the (draft) budget strategy paper. Administrative Departments are requested to strictly adhere to these ceilings.

Green Budgeting Tagging (GBT)

9. In accordance with the Sindh Climate Change Policy (2022), the Sindh Resilience Strategy commitments, Government of Sindh is institutionalizing **Green Budgeting** as a key step toward mainstreaming climate and environmental considerations into its fiscal and budgetary framework.
10. For the FY 2026-27 Budget Cycle, all Administrative Departments are directed to incorporate the Green Budget Tagging (GBT) methodology in the budget formulation process. This initiative is intended to ensure that public expenditures are aligned with the province's priorities for climate resilience, environmental sustainability, and inclusive socio-economic development.
11. Each department shall identify, classify, and tag its Revenue Receipts, Current Revenue Expenditure (CRE), Schedule of New Expenditure (SNE), and Annual Development Programme (ADP) proposals according to their relevance to climate change mitigation, adaptation, and environmental protection, using the Sindh Green Budget Tagging Guidelines provided in **Annexure-G**.

Recurrent Budget (Non-Development)

12. Administrative departments are advised to submit budget proposals for Revenue and Expenditure aligned to the Budget Strategy (*forms BCC-I, BCC-II, BCC-III*). The proposals shall be duly examined in the departments by conducting internal meetings and consultations with subordinate DDOs, taking into consideration the following steps:
 - a. The Budget preparation forms shall be prepared by the Drawing and Disbursing Officers (DDOs), as per the instructions provided.
 - b. The Administrative Departments must rationalise budget proposals of the attached departments/subordinate offices and prioritise it before it is consolidated and forwarded to Finance Department.

- c. Actual Expenditure incurred for current and past financial years as recorded in the Integrated Financial Management Information System (IFMIS) shall be reflected on prescribed formats, instead of estimates.
 - d. The Administrative Departments must ensure the departmental reconciliation of actual Receipts and Expenditure with Accountant General Sindh/District Accounts Offices/ Treasury office, as the case may be.
 - e. Entitlements/Ceilings of officers for Vehicle, Telephone, etc. must be considered while provisioning for the budget allocations in accordance of their rank.
 - f. The Administrative Departments must conduct a detailed needs assessment for their requirements (including utility bills) for next financial year, instead of relying on the supplementary or additional grants at the outset of current financial year.
 - g. Administrative Departments are advised to submit verified, separated (DDO-wise), and consolidated (for all the DDOs under their administrative control) budget proposals to Finance Department.
13. Finance Department shall make necessary budgetary allocations depending on the resource availability as well as overall priority/commitments of Government of Sindh.
14. Finance Department may (i) reduce existing appropriations, (ii) delete an appropriation and/or (iii) ignore late submissions if an Administrative Department does not meet the target dates as prescribed in the budget calendar or additional budget circulars and instructions.

Annual Development Programme (Development)

15. The Annual Development Program 2026-27 will be prepared in line with prevalent economic policies, strategies of the Government. The Administrative Departments / sponsoring agencies of the Government of Sindh must follow the broad-based guidelines given by the federal government for preparation of PSDP and by abiding the following specific guidelines of the Government of Sindh during formulation of PSDP 2026-27:

General Guidelines:

- a. Focus on the next year's ADP would be to capitalize the current portfolio of ADP 2025-26 and complete the projects for rehabilitation of infrastructure which were damaged by the heavy rains and flood in 2022 and initiate new schemes for socio economic uplift of the people of the province and support climate resilient buildings, bridges, roads, and drainage system that can withstand extreme weather, and constructing flood and coastal protection measures.
- b. Administrative Departments to ensure that the proposed portfolio falls within the parameters of economic agenda of the Government and ensure to align the portfolio of new schemes with the sectoral development strategies and clearly define the expected outputs & outcomes of the schemes.
- c. 1st Edition of ADP may be prepared on the basis of sectoral priority, impact on socio-economic development and implementation capacity of the department with in the tentative size to be given in Budget Strategy Paper (BSP), which may vary depending on the availability of funds with Finance Department.
- d. Ensure to allocate the counterpart funds required for Foreign Projects Assistance in ADP as per commitments made with International Development Partners.
- e. While forwarding the demand for ADP 2026-27, the department should also observe the 18th Amendment i.e., Division of subject between the provinces and the federation.
- f. Administrative Departments to consider latest data sources such as; Multidimensional Poverty Index (MPI), Population Census 2017 / 2023, MICS 2018 to establish baseline for quantifiable targets and key indicators for new initiatives.

- g. The Administrative Departments to follow mandatory requirement for online submission of PC-Is and PC-IIs through web portal of Planning & Development Department on PCFMS (Planning Commission Forms Management System).
- h. Any instructions or policy guidelines to be issued from time to time will be adhered during formulation of Annual Development Program.

Guidelines For Ongoing Schemes:

- a. Administrative Departments review and realign the portfolio of on-going schemes and ensure to provide allocation in conformity with the financial phasing given in approved PC-Is to complete more numbers of schemes.
- b. Administrative Departments should resolve the issues / bottle-necks being faced in implementation of the schemes such as expiration of plan period, delay in issuance of A.A., unsatisfactory report by M&EC, non-submission of DROs for revenue component and revision of PC-I in case of any change in the cost and scope of the schemes.
- c. Administrative Departments must allocate at least 80% of the total size of the development budget of the department/sector for on-going schemes.
- d. Schemes which are likely to be completed (LTBC) by June, 2026, as per commitment of the departments must be completed as per plan period and should not be continued in next year's ADP.
- e. Schemes which have utilized more than 70% of the total cost must be allocated remaining funds in next year's ADP to be completed by June, 2027.
- f. Schemes, which have remaining throw-forward upto Rs.100.00 million by June 2026, must be fully funded in ADP 2026-27 to be completed by next financial year.
- g. Schemes, which were approved five years back i.e, before 2020-21 and are still appearing in ADP, Administrative Departments to either complete those schemes within allocated funds or rationalize the scope and total cost in revised PC-Is.
- h. Schemes carrying token allocation, zero utilization and /or un-approved for the last two consecutive years shall not be proposed in the ADP 2026-27.
- i. Administrative Departments will have to furnish timeline with bar chart for major projects/schemes, especially those ongoing projects which will be fully funded and will be likely to be completed next financial year.

Guidelines for New Schemes:

- j. Administrative Departments to develop sectoral development strategy and annual plan and identify such new schemes in consultation with the relevant stakeholders mainly focusing on the post flood situation and socio-economic revival to minimize the impact of present inflation and rescue poverty.
- k. The new schemes must be aligned with socio-economic objective and policy framework given in the draft 13th Five Year Plan.
- l. New Schemes must be aligned with sectoral objects, strategy, targets and action plan given in 13th Five Year Plan.
- m. The approval process for new schemes to be included in the 2026-27 ADP will be initiated in October 2025 and completed by March 2026, thereby ensuring the inclusion of the maximum number of newly approved schemes in the 2026-27 ADP.
- n. PC-Is of new schemes to be considered in next year's ADP are required to be furnished before 30th November, 2025.
- o. All departments looking at financial constraints, identify those new projects, which could be implemented under Public Private Partnership (PPP) mode.

- p. The Administrative Departments may consider following broad based development strategies aligned with their sectoral development strategies while identifying new schemes:
- i. Resilient infrastructure of buildings, roads and housing while looking at impact of climate change;
 - ii. Rehabilitate and restore infrastructure for education institutions for increased enrolment and for better education facilities,
 - iii. Improve and restore health care facilities and management of available health institutions, nutrition security & population welfare,
 - iv. Increasing agricultural productivity and value chain and consider climate resilient initiatives,
 - v. Conserving water for agriculture, industrial and municipal consumption,
 - vi. Providing clean drinking water and safe disposal of sewerage,
 - vii. Improving connectivity between major cities and towns of province,
 - viii. Developing infrastructure for Mass Transit for urban centers,
 - ix. Social protection & poverty reduction as per Poverty Reduction Strategy (PRS).
 - x. Inclusive, gender sensitive, equitable and participatory development.
- q. All Administrative Departments/Executing Agencies to ensure that the ratio of allocation of ongoing and new un-approved schemes be maintained at 80:20 in Provincial and District ADPs.
- r. Small schemes, which may be dealt through maintenance & repair (M&R), should not be made part of ADP.
- s. Plan period of new schemes for Provincial ADP be kept in view of the completion within 3 to 4 years, whereas Plan period of District ADP schemes must be within 2 years.
- t. The new scheme should be arranged in order of priority within each sector / sub-sector so that if resources fall short of requirements, least priority schemes at bottom may be dropped.
- u. Any new scheme costing up to Rs.100.00 million should be given financing in two years to complete maximum number of schemes.
- v. The allocation for new schemes included in Provincial ADP must not be less than 25% of the total cost. Cost and scope of new schemes included in ADP should not be changed at the time of preparation of PC-I, only variation of up to 10% will be accepted. Whereas allocation for district ADP schemes may not be less than 50% of the total cost.
- w. Unapproved carry forward schemes of financial year 2025-26, which have been approved during the year and will continue in next year's ADP 2026-27, shall also be allocated at least 25% of the total cost.
- x. PC-Is of new schemes to be included in next financial year's ADP are required to be furnished starting from October till before 31st December, 2025, so that approval process can be completed by 31st March, 2026.
- y. As per guidelines by the Federal Government, only approved new scheme will be included in ADP 2026-27. Those new schemes of current year's ADP if not approved during the year will have to be brought as fresh new scheme for next year's ADP 2026-27.
- z. All Administrative Departments have to ensure indicating goals and targets of Sustainable Development Goals (SDGs) and actions proposed in Climate Change Policy Framework and constituency number against each scheme.
- aa. The amount for the projects to be financed through foreign assistance should separately be mentioned in rupees, indicating the expenditure on import of goods and services. This is necessary because under certain aid agreements, the Government of Pakistan/Sindh is required to first incur the expenditure in local currency and thereafter the amount is reimbursed by the Development Partner/Foreign Donors.
- bb. Re-appropriation proposals will be considered after December 31st 2025. Before that time, proposal of re-appropriation can only be entertained in the situation of emergency and exigency.

- cc. The Administrative Departments to prepare and furnish a concept paper for new schemes costing Rs.500.00 million and above. Instructions with regard to feasibility study already given in Chapter-3 of the Planning Manual of Government of Sindh.
- dd. No Block Allocation will be allowed in the next year's ADP, all departments will have to bring such development initiatives in scheme mode.
- ce. The nomenclature of the schemes/projects has to be correctly given along with date of approval and completion in order to avoid discrepancies.
- ff. Realistic estimated cost be mentioned and proper allocation for Revenue and Capital components may be given for each scheme.
- gg. There should be **no umbrella schemes** or schemes falling in more than one District. Moreover, District based small schemes shall not be included in Provincial ADP as per policy approved by the Honourable Chief Minister, Sindh in 2014-15 i.e. "Small roads up to 3 KMs, Dispensaries, BHUs, C.C. Blocks / C.C. Flooring, Paver Blocks / Envicrete and Drains, Street Lights & Flood Lights, Compound Wall around Graveyards, Library, Press Club, Gymkhana, Entrance Gate, Religious Buildings such as Mosque, Dargah etc., Shopping Centre, Maternity Homes, Parks, Children Zoo / Garden, Play Ground, Community Centers, Waiting Sheds/Waiting Halls, Public Toilets, Water Tanks/Hand Pumps".
- hh. Administrative Departments must follow the procedures, instructions, and policy guidelines outlined in the Planning Manual of the Government of Sindh for the implementation of development projects. This manual was approved by the Sindh Cabinet and published by the Planning and Development Department through a notification dated May 19th, 2023.
 - ii. The allocation for new schemes in the District ADP shall be made in accordance with the policy guidelines circulated by the Finance Department.

Note: The above guidelines regarding the formulation of the Annual Development Programme for the year 2026-27, which covers new and ongoing development schemes, are provisional and under consideration. In case of any changes, the same will be conveyed by the Planning and Development Department.

Medium Term Budgetary Framework

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

Revised Estimates

17. As an input to the formulation of the budget, Administrative Departments are required to submit to the Finance Department the Revised Estimates for FY 2025-26 using the respective form (*form BCC-VII*) by February 10, 2026.

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

18. Administrative Departments will request the Finance Department for budget revisions, re-appropriations and supplementary allocations using the respective forms (*Form BCC-VI*). Each request shall be duly explained and justified. Only those re-appropriation requests will be granted that were unforeseen at the time of preparing the budget.
19. Only in exceptional cases, Administrative Departments may request the Finance Department for a supplementary budget using the respective form (*Form BCC-VI*), subject to the approval of Government.

Annual Development Programme Re-appropriations

20. Administrative Departments may request the Planning and Development Department for re-appropriations using the respective form (*Form BCC-XI*). The Planning & Development Department will only entertain the request for re-appropriation during the period from January 01, 2026 to May 15, 2026. **No re-appropriation proposal after May 15, 2026 will be entertained by the Finance Department.** Re-appropriation proposals may be considered before December 31st 2025 in the situation of emergency and exigency only.

Surrender of Savings

21. Administrative Departments are required to submit their surrender of savings from both the recurrent and development budgets to the Finance department by June 15 2026, using the relevant form.

Asset Management Proforma

22. Administrative Departments are required to submit the Asset Management Proforma, duly filled, along with budgetary proposals.

Annexure B - BUDGET CALENDAR 2026-27

S.No.	Activity	Responsible Entity	Form Ref. No.	Deadline
1.	Submission of proposals for SNE 2026-27.	ADs	Form BCC-IV	By November 28 th , 2025
2.	Issuance of draft Budget Strategy Paper and Indicative Budget Ceilings for Recurrent and Development budgets.	FD, P&DD		By January 12, 2026
3a.	Submission of Regular Receipts Estimates 2026-27.	ADs	Form BCC-I	By February 12, 2026
3b.	Submission of 'MTBF' Receipts Forecast 2026-27 to 2028-29.	MTBF Depts. A.Ds	Form BCC-I	By February 12, 2026
4	Identification of potential sectors for taxation and review of existing taxes/fees.	ADs		By February 12, 2026
5a.	Submission of Regular Expenditure Estimates 2026-27	ADs	Form BCC-II Form BCC-III	By February 12, 2026
5b.	Submission of 'MTBF' Expenditure Forecast 2026-27 to 2028-29.	MTBF Depts. A.Ds	Form BCC-II Form BCC-III Form BCC-IX	By February 12, 2026
6.	Submission of Revised Estimates /Final List of Excesses & Surrenders 2025-26.	ADs	Form BCC-VII	By February 12, 2026
7.	Submission of 1 st edition of proposed ADP 2026-27 by the AD to P&DD and FD (<i>IN TRIPLICATE Soft & Hard copy</i>)	ADS	Form BCC-X	By February 16, 2026
8.	Printed copies of the 1 st edition of ADP 2026-27 along with the soft copy.	P&DD		By March 5, 2026
9.	Inter Departmental Priority Committee (IDPC) meetings for clearance of tentative Development Programme.	P&DD		By March 10-to-20, 2026
10.	Review collection of Receipts and Recoveries, in consultation with ADs.	FD, ADs		By March 31, 2026
11.	Communication of ADP 2026-27 by P&DD to FD for printing 2 nd edition of ADP	P&DD		By April 3, 2026

S.No.	Activity	Responsible Entity	Form Ref. No.	Deadline
12.	Supply of printed tentative ADP 2026-27 (2 nd edition). Submission of material for Budget Speech 2026-27	P&DD AD / P&DD		By April 10, 2026
13.	Last date for incorporation of any modification in the ADP 2026-27 for Annual Plan Coordination Committee.	P&DD, FD		By April 20, 2026
14.	Finalisation of RE 2025-26, BE 2026-27 and SNE 2026-27 for Recurrent Budget	FD		By March 31, 2026
15.	Finalisation of 'MTBF' 2026-27 to 2028-29.	FD, MTBF Depts. A.Ds		By March 31, 2026
16.	Annual Plan Coordination Committee (APCC) meeting.	P&DD, FD, ADs		By 4 th week of April, 2026
17.	Finalization of new Taxation proposals and review existing Taxes/Fees.	FD		By April 30, 2026
18.	National Economic Council (NEC) meeting.	P&DD, FD		By 1 st week of May, 2026
19.	Finalisation of Annual Development Programme (ADP) 2026-27.	P&DD, FD		By May 20, 2026
20.	Placement of ADP 2026-27 before the Provincial Cabinet	P&DD		3 rd / 4 th Week of May, 2026
21.	Completion of all budget documents, schedules, and summaries for the Cabinet.	FD		By May 29, 2026
22.	Presentation of the budget to the Cabinet and Provincial Assembly.	FM		By 1 st or 2 nd week of June, 2026
23.	Submission of Surrender of Savings.	ADs	Form BCC-VIII	By June 15, 2026

Abbreviations:

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

Annexure C – FORMS AND DETAIL INSTRUCTIONS

Form BCC-I:	Estimates of Regular Receipts 2026-27 and MTBF 2026-27 to 2028-29
Form BCC-II:	Estimates of Regular Expenditure 2026-27 and MTBF 2026-27 to 2028-29
Form BCC-III:	Details of Sanctioned Posts for Regular Expenditure Estimates 2026-27
Form BCC-IV:	Proposal for Schedule of New Expenditure (SNE) 2026-27
Form BCC-V:	Proposal for Budget Re-appropriation (Non-Development) 2025-26
Form BCC-VI:	Proposal for Supplementary Budget 2025-26
Form BCC-VII:	Revised Estimates /Final List of Excesses and Surrenders 2025-26
Form BCC-VIII:	Submission of Surrender of Savings 2025-26
Form BCC-IX:	Performance Indicators and Targets 2026-27 to 2028-29 <i>(for MTBF departments only)</i>
Form BCC-X:	Estimates of Annual Development Programme (ADP) 2026-27
Form BCC-XI:	Proposal for Development Budget Re-appropriation 2025-26

Instructions for filling the Form BCC-I

“Estimates of Regular Receipts 2026-27 and MTBF 2027-28 to 2028-29”

The purpose of this Form is to present Estimates of Receipts by Revenue Collecting Officer (RCO)/Drawing & Disbursing Officer (DDO). The Estimates will be prepared at detailed object level for 2026-27. Sub-totals must be provided at minor and major object code level. Only MTBF departments must provide forecasts for 2027-28 and 2028-29.

Specific Instructions:

- Serial Number 1: Give full name of the relevant Department (e.g. School Education & Literacy Dept.)
- Serial Number 2: Identify Attached Department by giving both Code and the related Description (e.g. KQ0754 Regional Director Colleges Karachi).
- Serial Number 3: Identify the Fund Centre Name for which the estimates of Regular Receipts are prepared, (e.g. Government Girls Degree College Azam Basti Manzoor Colony Karachi).
- Serial Number 4: Identify Fund Centre Code - RCO/DDO (e.g. KQ1740).
- Serial Number 5: Enter Functional Classification (both Code and the related Description) according to the chart of accounts at detailed level, (e.g. 093101 General Universities/Colleges/Institutes).
- Serial Number 6: Enter the most appropriate Green Budget Tag (GBT) Code from the Sindh Green Budget Actions and Measures (Table 1 Annex G) that corresponds to the specific revenue source. (e.g. a solar irrigation project should be assigned the GBT Code "GBT 003 –Adoption of Solar Energy and Other Renewables").
- Serial Number 7: Enter detailed objects codes from Chart of Account (CoA) (e.g. C02802).
- Serial Number 8: Identify description of corresponding object code as given in CoA (e.g. Fees Govt. University Professional Art College).
- Serial Number 9: Actual Receipts (in Rs.) for all the applicable account heads for 2024-25 must be filled here. This information is available from Accountant General Sindh Reconciliation of Accounts of June 2025.
- Serial Number 10: Actual Receipts (in Rs.) of last 8 months of FY 2024-25 for all the applicable account heads must be filled here. This information is available from Accountant General Sindh Reconciliation of Accounts of June 2025.
- Serial Number 11: Actual Receipts (in Rs.) of first 4 months of Current FY 2025-26 for all the applicable account heads must be filled here.
- Serial Number 12: Calculate probable Receipts for 2025-26 (in Rs.) by entering the sum of column 10 and 11 here.
- Serial Number 13: Provide Revised Estimates of Receipts for 2023-24 (in Rs.) as reflected in the budget book.
- Serial Number 14: Provide Revised Estimates of Receipts for 2024-25 (in Rs.) as reflected in the budget book.
- Serial Number 15: Provide Original Estimates of Receipts for 2025-26 (in Rs.) as reflected in the budget book.
- Serial Number 16: Enter Estimate of Receipts for 2026-27 (in Rs.). This must be based on planned activities to be achieved by the Revenue Collecting Officer (RCO) / Drawing and Disbursing Officer (DDO).

- Serial Number 17: Enter Forecast of Receipts for 2027-28 (in Rs.). This must be based on plans to be achieved by the Revenue Collecting Officer (RCO) / Drawing and Disbursing Officer (DDO) in the future. Forecast are required at detailed and major objects level. Only MTBF departments and subordinate DDOs are required to provide this information.
- Serial Number 18: Enter Forecast of Receipts for 2028-29 (in Rs.). This must be based on plans to be achieved by the Revenue Collecting Officer (RCO) / Drawing and Disbursing Officer (DDO) in the future. Forecast are required at detailed and major objects level. Only MTBF departments and subordinate DDOs are required to provide this information.

General Instructions:

- All data shall be entered at detailed object code level (*e.g. C02802-Fees Govt. University Professional Art Colleges*) except from forecasts in columns with serial 17 and 18.
- Sub-totals shall be provided at minor object code level (*e.g. C028- Total Social Services*) and major object code level (*e.g. C02-Total Receipts from Civil Admin & Other Functions.*) for columns with serial 9 to 18.
- Object codes shall be presented according to the sequence reflected in the budget book (*e.g. C02 followed by C028 followed by C02802, C02813, etc.*).
- Grand totals shall be provided for columns with serial 9 to 18.
- Grand totals for estimate / forecast of receipts for 2026-27 till 2028-29 shall meet applicable revenue targets.
- Amounts in columns with serial 16 till 18 must be rounded to 1,000 Rupees.
- In addition to forms for each individual DDO, Administrative Departments are requested to submit a summary in prescribed format of form BCC-1 at the level of attached department.
- A justification must be provided in the shape of detailed explanatory memo with adequate analytical details and supporting documents.

Instructions for filling the Form BCC-II

“Estimates of Regular Expenditure 2026-27 and MTBF 2027-28 to 2028-29”

The purpose of this Form is to present Estimates of Regular Expenditure by Drawing & Disbursing Officer (DDO). The Estimates will be prepared at detailed object level for 2026-27. Sub-totals must be provided at minor and major object code level. Only MTBF departments must provide forecasts for 2027-28 and 2028-29.

Specific Instructions:

- Serial Number 1: Give full name of the relevant Department (e.g. Agriculture Supply & Prices Dept.)
- Serial Number 2: Identify Attached Department by giving both Code and the related Description (e.g. HB0064 Director General Agriculture Research).
- Serial Number 3: Give relevant Grant No. as reflected in the budget book (e.g. SC21121 (121)).
- Serial Number 4: Give relevant Grant Name as reflected in the budget book (e.g. Agriculture).
- Serial Number 5: Identify the Fund Centre Name for which the budget is prepared, (e.g. Director Agriculture Research Sindh, Tandojam Hyderabad).
- Serial Number 6: Identify Fund Centre Code – DDO (e.g. HB0065).
- Serial Number 7: Enter Functional Classification (both Code and the related Description) according to the chart of accounts at detailed level, (e.g. 042103 Economic Affairs, Agriculture, Agriculture Research and Extension Services).
- Serial Number 8: Enter the most appropriate Green Budget Tag (GBT) Code from the Sindh Green Budget Actions and Measures (Table 1, Annex G) that corresponds to the climate relevance expenditure. (e.g. a solar irrigation project should be assigned the GBT Code “GBT 003 – Adoption of Solar Energy and Other Renewables”
- Serial Number 9: Enter detailed objects codes from the Chart of Account (CoA) (e.g. A03201).
- Serial Number 10: Identify description of corresponding object code as given in CoA (e.g. Postage and Telegraph).
- Serial Number 11: Write down the number of posts for 2025-26 for each Basic Pay Scale. For 2026-27 include additional posts (if) provided during the year 2025-26. **Proposed SNE should not be included in 2026-27.**
- Serial Number 12: Actual Expenditure (in Rs.) for all the applicable account heads for 2024-25 must be filled here. This information is available from Accountant General Sindh Reconciliation of Accounts of June 2025.
- Serial Number 13: Actual Expenditure (in Rs.) of last 8 months of FY 2024-25 for all the applicable account heads must be filled here. This information is available from Accountant General Sindh Reconciliation of Accounts of June 2025.
- Serial Number 14: Actual Expenditure (in Rs.) of first 4 months of Current FY 2025-26 for all the applicable account heads must be filled here.
- Serial Number 15: Calculate probable outlay of Expenditure for 2025-26 (in Rs.) by entering the sum of column 13 and 14 here.
- Serial Number 16: Provide Revised Expenditure Estimates (in Rs.) for 2023-24 as reflected in the budget book.

- Serial Number 17: Provide Revised Expenditure Estimates (in Rs.) for 2024-25 as reflected in the budget book.
- Serial Number 18: Provide Original Expenditure Estimates (in Rs.) for 2025-26 as reflected in the budget book.
- Serial Number 19: Enter Estimate of Expenditure (in Rs.) for 2026-27. This would be based on planned activities to be achieved by the spending unit.
- Serial Number 20: Enter Forecast of Expenditure (in Rs.) for 2027-28 for each object. This would be based on plans to be achieved by the spending unit in the future. Forecast are required at detailed and major objects level. Only MTBF departments and subordinate DDOs are required to provide this information.
- Serial Number 21: Enter Expenditure Estimate (in Rs.) for 2028-29 for each object. This would be based on plans to be achieved by the spending unit in the future. Forecast are required at detailed and major objects level. Only MTBF departments and subordinate DDOs are required to provide this information.

General Instructions:

- All data shall be entered at detailed object code level (e.g. A03201).
- Sub-totals shall be provided at major object code level (e.g. A03 Operating Expenses) and minor object code level (e.g. A033 Utilities) for columns with serial 12 to 21.
- Object codes shall be presented according to the sequence reflected in the budget book (e.g. A01 followed by A011 followed by A01101, A01102, A01150 etc.).
- Grand totals shall be provided for columns with serial 12 to 21.
- Grand totals for estimate / forecast of expenditure for 2026-27 till 2028-29 must not exceed applicable expenditure ceilings.
- Grand totals and Sub-totals of form BCC-II must be reconciled with form BCC-III.
- Amounts in columns with serial 19 to 21 must be rounded to Rs.1,000.
- In addition to forms for each individual DDO, Administrative Departments are requested to submit a summary in prescribed format of form BCC-II at the level of attached department.
- A justification must be provided, in particular in relation to non-salary items, in the shape of detailed explanatory memo with adequate analytical details and applicable supporting documents.

Instructions for filling the Form BCC-III

“Details of Sanctioned Posts for Regular Expenditure Estimates 2026-27”

The purpose of this form is to submit the post wise breakup of pay & allowances of each employee at Drawing & Disbursing Officer (DDO) level. The Estimates will be prepared against sanctioned posts as reflected in the budget book, including additional posts (if) provided during the year 2025-26. Proposed SNE should not be included in 2026-27. Provision of vacant positions should also be mentioned.

Specific Instructions:

- Serial Number 1: Give full name of the relevant Department (e.g. *Agriculture Supply & Prices Dept.*).
- Serial Number 2: Identify Attached Department by giving both Code and the related Description (e.g. *HB0064-Director General Agriculture Research*).
- Serial Number 3: Give relevant Grant No. as reflected in the budget book (e.g. *SC21121 (121)*).
- Serial Number 4: Give relevant Grant Name as reflected in the budget book (e.g. *Agriculture*).
- Serial Number 5: Identify the Fund Centre Name for which the budget is prepared (e.g. *Director Agriculture Research Sindh, Tandojam Hyderabad*).
- Serial Number 6: Identify Fund Centre Code – DDO (e.g. *HB0065*).
- Serial Number 7: Enter Functional Classification (both Code and the related Description) according to the chart of accounts at detailed level, (e.g. *042103-Economic Affairs, Agriculture, Agriculture Research and Extension Services*).
- Serial Number 8: Enter First Name and Family name of the employee drawing salary against the sanctioned post as per payroll.
- Serial Number 9: Enter Designation of employee drawing salary against the sanctioned post as reflected in the budget book.
- Serial Number 10: Enter Personnel number of the employee drawing salary against the sanctioned post as per payroll.
- Serial Number 11: Enter Basic Pay Scale (BPS) number of the post as reflected in the budget book.
- Serial Number 12: Enter the monthly basic pay of the employee (in Rs.) due on 1st December 2025.
- Serial Number 13: Enter the annualised basic pay of the employee (in Rs.) for the period 1st December, 2025 to 30th November, 2026, taking into account the increment.
- Serial Number 14: Enter probable date for next increment fall within FY 2026-27 (e.g. *01.12.2026*).
- Serial Number 15: Enter rate of increment (in Rs.) provided by the Government for relevant post.
- Serial Number 16: Present financial impact (in Rs.) of increment for relevant post for the period December 2025 to June 2026 (7 months).
- Serial Number 17: Calculate anticipated amount of basic pay (in Rs.) for 2026-27 by entering the sum of column 13 and 16 here.
- Serial Number 18: Enter remaining pay for 2026-27 (in Rs.) (e.g. *A01105-Qualification Pay*).
- Serial Number 19: Calculate House Rent Allowance (in Rs.) against the sanctioned post and enter it here.
- Serial Number 20: Calculate Conveyance Allowance (in Rs.) against the sanctioned post and enter it here.
- Serial Number 21: Calculate Medical Allowance (in Rs.) against the sanctioned post and enter it here.
- Serial Number 22: Calculate other regular allowances (in Rs.) (e.g. *A0125P Adhoc Relief Allowance – 2025*) against the sanctioned post and enter it here.

Serial Number 23: Calculate total regular allowances (in Rs.) by adding Column 19 to 22.

General Instructions:

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

Instructions for filling the Form BCC-IV

“Proposal for Schedule of New Expenditure 2026-27”

The purpose of this Form is to present proposals for Schedule of New Expenditure by Drawing & Disbursing Officer (DDO). The information will be prepared at detailed object level and sub-detail item level for 2026-27. Historical data in relation to post/items must also be provided.

Specific Instructions:

- Serial Number 1: Give full name of the relevant Department (e.g. *Agriculture Supply & Prices Dept.*)
- Serial Number 2: Identify Attached Department by giving both Code and the related Description (e.g. *HIB0064-Director General Agriculture Research*)
- Serial Number 3: Give relevant Grant No. as reflected in the budget book (e.g. *SC21121 (121)*).
- Serial Number 4: Give relevant Grant Name as reflected in the budget book (e.g. *Agriculture*).
- Serial Number 5: Identify the Fund Centre Name for which the proposal for SNE is prepared (e.g. *Director Agriculture Research Sindh, Tandojam Hyderabad*).
- Serial Number 6: Identify Fund Centre / DDO Code (e.g. *HIB0065*).
- Serial Number 7: Enter the Functional Classification Code and the related Description at detailed level according to the chart of accounts, (e.g. *042103-Economic Affairs, Agriculture, Agriculture Research and Extension Services*).
- Serial Number 8: Enter the most appropriate Green Budget Tag (GBT) Code from the Sindh Green Budget Actions and Measures (Table 1, Annex G) list that corresponds to the climate relevance expenditure. (e.g. *a solar irrigation project should be assigned the GBT Code “GBT 003 – Adoption of Solar Energy and Other Renewables”*).
- Serial Number 9: Enter in this columns as applicable (i) major, minor and detailed objects codes from the Chart of Accounts (e.g. *A09501*) and (ii) Sub-detail Item numbers as reflected in the budget book (e.g. *400*).
- Serial Number 10: Identify description of corresponding object code as given in CoA and sub-detail item number as given in the budget book (e.g. *Transport for Object Code A09501 and Motorcycles for Sub-detail Item number 400*).
- Serial Number 11: Enter the number of sanctioned posts for 2025-26 for each individual Basic Pay Scale (BPS) as reflected in the budget book, including additional posts (if) provided during the year 2025-26.
- Serial Number 12: Enter additional number of **posts required** against **similar position** in budget 2026-27.
- Serial Number 13: Enter additional quantity of **goods required** against the **similar item** in budget 2026-27.
- Serial Number 14: Enter the estimated amount (Rs.) of financial implications of posts/items of the proposal for SNE.
- Serial Number 15: **Provide a brief justification pertaining to each post/item. If applicable, add a reference to a more detailed justification that may be provided separately to this form.**
- Serial Number 16: Enter approved number of posts or quantity of items for FY 2023-24.
- Serial Number 17: Enter approved number of posts or quantity of items for FY 2024-25.
- Serial Number 18: Enter approved number of posts or quantity of items for FY 2025-26.

General Instructions:

- All data shall be entered at detailed object code level (e.g. *A09501*) and Sub-detail item level (e.g. *400*).
- Sub-totals shall be provided at major object code level (e.g. *A09 Total Expenditure on Acquiring of Physical Assets*), minor object code level (e.g. *A095 Total Purchase of Transport*) and detailed object code level (e.g. *A09501 Transport*) for columns with serial 11 to 18.
- Grand totals shall be provided for columns with serial 11 to 18.
- In addition to forms for each individual DDO, Administrative Departments are requested to submit a summary in prescribed format of form BCC-IV at the level of attached department.
- A justification must be provided in the shape of detailed explanatory memo with adequate analytical details and supporting documents.

Instructions for filling the Form BCC-V

“Proposal for Budget Re-appropriation 2025-26”

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

Specific Instructions:

- Serial Number 1: Give full name of the relevant Department (*e.g. Agriculture Supply & Prices Dept.*)
- Serial Number 2: Identify Attached Department by giving both Code and the related Description (*e.g. HB0064 Director General Agriculture Research*)
- Serial Number 3: Give relevant Grant No. as reflected in the budget book (*e.g. SC21121 (121)*).
- Serial Number 4: Give relevant Grant Name as reflected in the budget book (*e.g. Agriculture*).
- Serial Number 5: Identify the Fund Centre Name for which the proposal for budget re-appropriation is prepared (*e.g. Director Agriculture Research Sindh, Tandojam Hyderabad*).
- Serial Number 6: Identify Fund Centre Code – DDO (*e.g. HB0065*).
- Serial Number 7: Enter Functional Classification (both Code and the related Description) according to the chart of accounts at detailed level, (*e.g. 042103 Economic Affairs, Agriculture, Agriculture Research and Extension Services*).
- Serial Number 8: Fill detailed objects codes from Chart of Account (CoA) (*e.g. A03201*)
- Serial Number 9: Identify description of corresponding object code as given in CoA (*e.g. Postage and Telegraph*).
- Serial Number 10: Enter amount (in Rs.) of each object head for which a re-appropriation (Surrender) is requested.
- Serial Number 11: Fill objects codes from Chart of Account (CoA). The object codes in this column must be provided at detailed level (*e.g. A03201*)
- Serial Number 12: Identify description of relevant object code as given in CoA (*e.g. Postage and Telegraph*).
- Serial Number 13: Enter amount (in Rs.) of each object head for which a re-appropriation is requested.

General Instructions:

- All data shall be entered at detailed object code level (*e.g. A03201*).
- Sub-totals shall be provided at major object code level (*e.g. A03 Operating Expenses*) and minor object code level (*e.g. A033 Utilities*) for columns with serial 10 and 13.
- Object codes shall be presented according to the sequence reflected in the budget book (*e.g. A01 followed by A011 followed by A01101, A01102, A01150 etc.*).
- A Grand total shall be provided for columns with serial 10 and 13.
- The Administrative department must duly approve each proposal for Re-appropriation prepared by a subordinated DDO before forwarding it to the Finance Department.
- A detailed justification must be provided in the shape of detailed explanatory memo with adequate analytical details and applicable supporting documents.

Instructions for filling the Form BCC-VI “Proposal for Supplementary Budget 2025-26”

The purpose of this Form is to request for Supplementary Budget 2025-26 at Drawing & Disbursing Officer (DDO) level. The request must be prepared at detailed object level.

Specific Instructions:

- Serial Number 1: Give full name of the relevant Department (*e.g. Agriculture Supply & Prices Dept.*).
- Serial Number 2: Identify Attached Department by giving both Code and the related Description (*e.g. HB0064 Director General Agriculture Research*).
- Serial Number 3: Give relevant Grant No. as reflected in the budget book (*e.g. SC21121 (121)*).
- Serial Number 4: Give relevant Grant Name as reflected in the budget book (*e.g. Agriculture*).
- Serial Number 5: Identify the Fund Centre name for which the proposal for supplementary budget is prepared (*e.g. Director Agriculture Research Sindh, Tandojam Hyderabad*).
- Serial Number 6: Identify Fund Centre Code – DDO (*e.g. HB0065*).
- Serial Number 7: Enter Functional Classification (both Code and the related Description) according to the chart of accounts at detailed level (*e.g. 042103 Economic Affairs, Agriculture, Agriculture Research and Extension Services*).
- Serial Number 8: Enter detailed objects codes from Chart of Account (CoA) (*e.g. A03201*).
- Serial Number 9: Identify the description of the corresponding object code as given in CoA (*e.g. Postage and Telegraph*).
- Serial Number 10: Enter the Supplementary Budget amount (in Rs.) required for a particular object head.

General Instructions:

- All data shall be entered at detailed object code level (*e.g. A03201*).
- Sub-totals shall be provided at major object code level (*e.g. A03 Operating Expenses*) and minor object code level (*e.g. A033 Utilities*) for column with serial 10.
- Object codes shall be presented according to the sequence reflected in the budget book (*e.g. A01 followed by A011 followed by A01101, A01102, A01150 etc.*).
- Grand total shall be provided for column with serial 10.
- The Administrative department must duly approve each proposal for supplementary budget prepared by a subordinated DDO before forwarding it to the Finance Department.
- A justification must be provided in the shape of detailed explanatory memo with adequate analytical details and applicable supporting documents.

Instructions for filling the Form BCC-VII

“Revised Estimates /Final List of Excesses & Surrenders 2025-26”

The purpose of this form is to present the revised expenditure estimates for 2025-26 by considering all excesses, surrenders and re-appropriation pertaining to each detailed object head by Drawing & Disbursing Officer (DDO).

Specific Instructions:

- Serial Number 1: Give full name of the relevant Department (*e.g. Agriculture Supply & Prices Dept.*)
- Serial Number 2: Identify Attached Department by giving both Code and the related Description (*e.g. HB0064 Director General Agriculture Research*).
- Serial Number 3: Give relevant Grant No. as reflected in the budget book (*e.g. SC21121 (121)*).
- Serial Number 4: Give relevant Grant Name as reflected in the budget book (*e.g. Agriculture*).
- Serial Number 5: Identify the Fund Centre Name for which the revised estimates / final list of excesses & surrenders is prepared (*e.g. Director Agriculture Research Sindh, Tandojam Hyderabad*).
- Serial Number 6: Identify Fund Centre Code – DDO (*e.g. HB0065*).
- Serial Number 7: Enter Functional Classification (both Code and the related Description) according to the chart of accounts at detailed level, (*e.g. 042103 Economic Affairs, Agriculture, Agriculture Research and Extension Services*).
- Serial Number 8: Fill detailed objects codes from Chart of Account (CoA) (*e.g. A03201*).
- Serial Number 9: Enter description of corresponding object code as given in CoA (*e.g. Postage and Telegraph*).
- Serial Number 10: Provide Original Budget Estimates 2025-26 (in Rs.) as per budget book.
- Serial Number 11: Enter the amount sanctioned during 2025-26 (in Rs.) other than Original Budget Estimates 2025-26.
- Serial Number 12: Enter the amount approved by the Finance Department during 2025-26 (in Rs.) by way of (+/-) re-appropriation(s).
- Serial Number 13: Enter the total outlay for 2025-26 (in Rs.) by calculating the sum of column 10, 11 and 12 here.
- Serial Number 14: Actual Expenditure of first 6 months of current FY 2025-26 (in Rs.) for all the applicable account heads must be filled here.
- Serial Number 15: Actual Expenditure of last 6 months of FY 2024-25 (in Rs.) for all the applicable account heads must be filled here.
- Serial Number 16: Enter probable outlay for 2025-26 (in Rs.) by calculating the sum of column 14 and 15.
- Serial Number 17: Requested (+/-) re-appropriations for 2025-26 (in Rs.) – in addition to already approved re-appropriations – may be proposed here, if applicable.
- Serial Number 18: The Revised Expenditure Estimate for current FY 2025-26 (in Rs.) must be proposed here.
- Serial Number 19: The variance (in Rs.) between the Revised Expenditure Estimates 2025-26 (Serial 18) and the Original Expenditure estimate (Serial 10) must be calculated and presented here.

Serial Number 20: The amount saved/surrendered (in Rs.) from the original budget 2025-26 must be entered here.

General Instructions:

- All data shall be entered at detailed object code level (*e.g. A03201*).
- Sub-totals shall be provided at major object code level (*e.g. A03 Operating Expenses*) and minor object code level (*e.g. A033 Utilities*) for column with serial 10 to 20.
- Object codes shall be presented according to the sequence reflected in the budget book (*e.g. A01 followed by A011 followed by A01101, A01102, A01150 etc.*).
- A Grand total shall be provided for columns with serial 10 to 20.
- The Administrative department must duly approve each Revised Estimates / Final List of Excesses and Surrenders prepared by a subordinate DDO before forwarding it to the Finance Department.
- A justification must be provided in the shape of detailed explanatory memo with adequate analytical details and applicable supporting documents.

Form BCC-VII – Revised Estimates / Final List of Excesses & Surrenders 2025-26

- (1) Department _____
- (2) Attached Department (Where Applicable) _____
- (3) Grant No. _____
- (4) Grant Name _____
- (5) Fund Centre Name _____
- (6) Fund Centre Code (DDO Code) _____
- (7) Functional Classification _____

(8) Object code	(9) Object description	(10) Budget Estimates 2025-26	(11) Amount Sanctioned Outside Budget 2025-26	(12) Approved Amount of Re-appropriation (+/-) by FD 2025-26	(13) Total Outlay 2025-26 (Col.10+11+12)	(14) ACTUALS		(15) Last 6 Months of FY 2024-25	(16) Total Actuals (Col.14+15)	(17) Proposed Re-appropriation (+/-) within budget by AD if any 2025-26	(18) Anticipated Expenditure for CFY 2025-26	(19) Excess (+) (Col.18-13)	(20) Savings (-) (Col.18-13)
						(14) First 6 Months CFY 2025-26	(15) Last 6 Months of FY 2024-25						
GRAND TOTAL													

 (Signature)
 Name

 Designation

 Telephone Number

Instructions for filling the Form BCC-VIII “Submission of Surrender of Savings 2025-26”

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

Specific Instructions:

- Serial Number 1: Give full name of the relevant Department (*e.g. Agriculture Supply & Prices Dept.*).
- Serial Number 2: Identify Attached Department by giving both Code and the related Description (*e.g. HB0064 Director General Agriculture Research*).
- Serial Number 3: Give relevant Grant No. as reflected in the budget book (*e.g. SC21121 (121)*).
- Serial Number 4: Give relevant Grant Name as reflected in the budget book (*e.g. Agriculture*).
- Serial Number 5: Identify the Fund Centre Name for which the surrender of savings is prepared, (*e.g. Director Agriculture Research Sindh, Tandojam Hyderabad*).
- Serial Number 6: Identify Fund Centre Code – DDO (*e.g. HB0065*).
- Serial Number 7: Enter Functional Classification (both Code and the related Description) according to the chart of accounts at detailed level, (*e.g. 042103 Economic Affairs, Agriculture, Agriculture Research and Extension Services*).
- Serial Number 8: Enter detailed objects codes from Chart of Account (CoA) (*e.g. A03201*).
- Serial Number 9: Identify description of relevant object code as given in CoA (*e.g. Postage and Telegraph*).
- Serial Number 10: Provide Original Expenditure Estimates for 2025-26 (in Rs.) as reflected in the budget book.
- Serial Number 11: Calculate the modified budget estimates for 2025-26 (in Rs.) based on (i) original budget, (ii) approved budget re-appropriations, (iii) approved supplementary budget and (iv) in-year surrender of savings and enter it here.
- Serial Number 12: Enter the actual expenditure incurred to date for 2025-26 (in Rs.)
- Serial Number 13: Calculate the amount (in Rs.) to be surrendered by subtracting the amount in column 12 from the amount in column 11 and enter it here.

General Instructions:

- All data shall be entered at detailed object code level (*e.g. A03201*).
- Sub-totals shall be provided at major object code level (*e.g. A03 Operating Expenses*) and minor object code level (*e.g. A033 Utilities*) for columns with serial 10 and 13.
- Object codes shall be presented according to the sequence reflected in the budget book (*e.g. A01 followed by A011 followed by A01101, A01102, A01150 etc.*).
- Grand totals shall be provided for columns with serial 10 to 13.
- A justification must be provided in the shape of detailed explanatory memo with adequate analytical details and applicable supporting documents.

Instructions for filling the Form BCC-IX

“Performance Indicators and Targets 2026-27 to 2028-29”

(for MTBF departments only)

The purpose of this Form is to identify and summarize Service Delivery (e.g. Output) Indicators and associated targets of a spending unit for the MTBF period 2026-27 to 2028-29. The Form will include 'quantitative' or 'operational' data of the spending unit and will NOT include any budgetary data.

Specific Instructions:

- Serial Number 1: Give full name of the relevant Department (*e.g. Agriculture Supply & Prices Dept.*).
- Serial Number 2: Identify Attached Department by giving both Code and the related Description (*e.g. HB0064 Director General Agriculture Research*).
- Serial Number 3: Give relevant Grant No. as reflected in the budget book (*e.g. SC21121 (121)*).
- Serial Number 4: Give relevant Grant Name as reflected in the budget book (*e.g. Agriculture*).
- Serial Number 5: Identify the Fund Centre Name for which the performance indicators and targets are prepared, (*e.g. Director Agriculture Research Sindh, Tandojam Hyderabad*).
- Serial Number 6: Identify Fund Centre Code – DDO (*e.g. HB0065*).
- Serial Number 7: Enter Functional Classification (both Code and the related Description) according to the chart of accounts at detailed level, (*e.g. 042103 – Economic Affairs, Agriculture, Agriculture Research and Extension Services*).
- Serial Number 8: Self Explanatory.
- Serial Number 9: Outputs that the spending unit aims to deliver for each output over the medium term (2026-27 to 2028-29) including outputs planned for the on-going year 2025-26. Please provide only key outputs.
- Serial Number 10: Self Explanatory
- Serial Number 11: Planned baseline targets for CFY 2025-26 for each performance indicators taking into account allocated financial resources.
- Serial Number 12: Targets planned for FY 2026-27 for each key performance indicator taking into account the expenditure estimates and expenditure ceilings.
- Serial Number 13: Targets planned for FY 2027-28 for each key performance indicators taking into account the expenditure estimates and expenditure ceilings.
- Serial Number 14: Targets planned for FY 2028-29 for each key performance indicators taking into account the expenditure estimates and expenditure ceilings.

General Instructions:

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

Instructions for filling the Form BCC-X

“Estimates of Annual Development Programme (ADP) 2026-27”

The purpose of this Form is to present Estimates of Development Expenditure by Drawing & Disbursing Officer (DDO)/Administrative Department. The Estimates will be prepared at Sector Sub-Sector & Scheme level for 2026-27. The forecast for 2027-28 to 2028-29 must be provided for each Sector/Sub-Sector Schemes.

Specific Instructions:

- Serial Number 1: Give full name of the relevant Department (*e.g. Agriculture Supply & Prices Dept.*)
- Serial Number 2: Identify Attached Department by giving both Code and the related Description (*e.g. HB0064 Director General Agriculture Research*).
- Serial Number 3: Give relevant Grant No. as reflected in the budget book (*e.g. SC12121 (121)*).
- Serial Number 4: Give relevant Grant Name as reflected in the budget book (*e.g. Agriculture*).
- Serial Number 5: Identify the Fund Centre Name for which the budget is prepared, (*e.g. Secretary Agriculture*).
- Serial Number 6: Identify Fund Centre Code – DDO (*e.g. KQ5045*).
- Serial Number 7: Enter Functional Classification (both Code and the related Description) according to the chart of accounts at detailed level, (*e.g. 042103 Economic Affairs, Agriculture, Agriculture Research and Extension Services*).
- Serial Number 8: Enter the most appropriate Green Budget Tag (GBT) Code from the Sindh Green Budget Actions and Measures (Table 1, Annex G) that corresponds to the climate relevant scheme. (*e.g. a solar irrigation project should be assigned the GBT Code “GBT 003 – Adoption of Solar Energy and Other Renewables”*)
- Serial Number 9: The Serial number of particular scheme assigned by the P&DD in ADP 2025-26 must be used for on-going schemes, whereas for new scheme the new serial number should be written here (*e.g. 1,2,3*). However, P&DD will assign general serial number for all schemes before final print.
- Serial Number 10: Identify each Sector/Sub-sector and Ongoing/New schemes followed by name of individual scheme (*e.g. Agriculture/Agriculture Research/New Scheme/ Construction of Modern Vegetable, Fruit, Fish and Meat Market Luqman Khairpur*).
- Serial Number 11: Enter down the name of the District where the scheme is being executed (*e.g. Khairpur*).
- Serial Number 12: Identify the status of the scheme (*e.g. Approved/Unapproved*) if approved the approval date must be mentioned (*e.g. 20.05.2025*).
- Serial Number 13: Indicate expected date of completion for specific scheme (*e.g. June 2026*).
- Serial Number 14: indicate total estimated cost (Rs. in million.) for particular scheme.
- Serial Number 15: Actual Expenditure (Rs. in million) for a development scheme upto June, 2025 must be filled here.
- Serial Number 16: Provide anticipated revised allocation (Rs. in million) for 2025-26, excluding Foreign Project Assistance (FPA) for a particular scheme.
- Serial Number 17: Provide anticipated revised allocation of FPA (Rs. in million) for 2025-26.
- Serial Number 18: Provide cumulated estimated expenditure (Rs. million) upto June, 2026 for a specific scheme.

- Serial Number 19: Calculate the amount of throw-forward (Rs. in million) by subtracting the total expenditure amount in column 10 from the estimated cost amount in column 6 and enter it here.
- Serial Number 20: Enter estimated allocation for Capital Expenditure (Rs. in million) for 2026-27. This would be based on planned activities to be achieved under particular scheme.
- Serial Number 21: Enter estimated allocation for Revenue Expenditure (Rs. in million) for 2026-27. This would be based on planned activities to be achieved under particular scheme.
- Serial Number 22: Calculate the total amount (Rs. in million) for a particular scheme by adding the amount in column 12 & column 13 and enter it here.
- Serial Number 23: Enter estimated allocation for Foreign Project Assistance (FPA) (Rs. in million) for 2026-27. This would be based on the estimated budget forwarded to Economic Affairs Division (EAD) and planned activities to be achieved under particular scheme.
- Serial Number 24: Calculate the financial progress (*in term of percentage %*) for a specific scheme upto June, 2026. This would be based on planned activities & allocations under particular scheme for specific period.
- Serial Number 25: Calculate the financial progress (*in term of percentage %*) for a specific scheme upto June, 2027. This would be based on planned activities & allocations under particular scheme for specific period.
- Serial Number 26: Enter Forecast of Development Expenditure (Rs. in million) for 2027-28 for each scheme. This would be based on plans to be achieved under a particular scheme in the future.
- Serial Number 27: Enter Forecast of Development Expenditure (Rs. in million) for 2028-29 for each scheme. This would be based on plans to be achieved under a particular scheme in the future.

General Instructions:

- All data shall be entered at particular development scheme level (*e.g. Construction of Modern Vegetable, Fruit, Fish and Meat Market Luqman Khairpur*).
- Sub-totals shall be provided at Sector/ Sub-sector and ongoing/new schemes level (*e.g. Agriculture Supply & Prices, Agriculture Extension*.) for columns with serial **14 to 27** excluding column **24 & 25**.
- Grand totals shall be provided for columns with serial **14 to 27** excluding column **24 & 25**.
- A justification must be provided -particularly in relation to new development schemes -in the shape of detailed explanatory memo with adequate analytical details and applicable supporting documents.

Form BCC-X – Estimates of Annual Development Programme (ADP) 2026-27

- (1) Department _____
- (2) Attached Department (Where applicable) _____
- (3) Grant No. _____
- (4) Grant Name _____
- (5) Fund Centre Name _____
- (6) Fund Centre Code (DDO Code) _____
- (7) Functional Classification _____
- (8) Green Budget Tagging (GBT) Code: _____

All Amounts in Rs. million

(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)		(21)	(22)	(23)	(24)			(25)	(26)		(27)	(28)	(29)	
											Capital	Revenue				Allocation for 2026-27	FPA for 2026-27	Financial Progress in %age upto		Financial Projection	Whether it has relevance in tangible outcome on any of the SDGs, the CCPs, if yes				
S. No.	Sector/Sub-sector/ Name of Scheme	Location of Scheme/ District	Status Date of Approval	Target Date for Completion	Estimated Cost	Actual Expenditure upto June 2025	Revised Allocation 2025-26	Total F.P.A	Estimated Expenditure upto June 2026	Throw forward as on 01.07.2026															
GRAND TOTAL																									

(Signature) _____
 Name _____
 Designation _____
 Telephone Number _____

Instructions for filling the Form BCC-XI

“Proposal for Development Budget Re-appropriation 2025-26”

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

Specific Instructions:

- Serial Number 1: Give full name of the relevant Department (*e.g. Agriculture Supply & Prices Dept.*)
- Serial Number 2: Identify Attached Department by giving both Code and the related Description (*e.g. HB0064 Director General Agriculture Research*).
- Serial Number 3: Give relevant Grant No. as reflected in the budget book (*e.g. SC12121 (121)*).
- Serial Number 4: Give relevant Grant Name as reflected in the budget book (*e.g. Agriculture*).
- Serial Number 5: Identify the Fund Centre Name for which the budget is prepared, (*e.g. Secretary Agriculture*).
- Serial Number 6: Identify Fund Centre Code – DDO (*e.g. KQ5045*).
- Serial Number 7: Enter Functional Classification (both Code and the related Description) according to the chart of accounts at detailed level, (*e.g. 042103 Economic Affairs, Agriculture, Agriculture Research and Extension Services*).
-
- Serial Number 8: The Serial number of particular scheme assigned by the P&DD in ADP 2025-26 must be written here.
- Serial Number 9: Identify each Sector/Sub-sector and Ongoing/New schemes followed by name of individual scheme (*e.g. Agriculture/Agriculture Research/New Scheme/Construction of Modern Vegetable, Fruit, Fish and Meat Market Lujman Khairpur*).
- Serial Number 10: Enter existing allocation (Rs. in million) for particular scheme under Capital component for which a re-appropriation is requested.
- Serial Number 11: Enter existing allocation (Rs. in million) for particular scheme under Revenue component for which a re-appropriation is requested.
- Serial Number 12: Enter Total existing allocation (Rs. in million) for particular scheme for which a re-appropriation is requested.
- Serial Number 13: Enter additional allocation (Rs. in million) for particular scheme under Capital component for which a re-appropriation is requested.
- Serial Number 14: Enter additional allocation (Rs. in million) for particular scheme under Revenue component for which a re-appropriation is requested.
- Serial Number 15: Enter Total additional allocation (Rs. in million) for particular scheme for which a re-appropriation is requested.
- Serial Number 16: Enter proposed deduction (Rs. in million) for particular scheme under Capital component for which a re-appropriation is requested.
- Serial Number 17: Enter proposed deduction (Rs. in million) for particular scheme under Revenue component for which a re-appropriation is requested.
- Serial Number 18: Enter Total proposed deductions (Rs. in million) for particular scheme for which a re-appropriation is requested.
- Serial Number 19: Enter revised allocation (Rs. in million) for particular scheme under Capital component for which a re-appropriation is requested.

- Serial Number 20: Enter revised allocation (Rs. in million) for particular scheme under Revenue component for which a re-appropriation is requested.
- Serial Number 21: Enter total revised allocation (Rs. in million) for particular scheme for which a re-appropriation is requested.

General Instructions:

- All data shall be entered at particular development scheme level (*e.g. Construction of Modern Vegetable, Fruit, Fish and Meat Market Luqman Khairpur*).
- Sub-totals shall be provided at Sector/ Sub-sector and ongoing/new schemes level (*e.g. Agriculture Supply & Prices, Agriculture Extension,*) for columns with serial **10 to 21**.
- Grand totals shall be provided for columns with serial **10 to 21**.
- A justification must be provided -particularly in relation to new development schemes -in the shape of detailed explanatory memo with adequate analytical details and applicable supporting documents.

Annexure D – MEDIUM-TERM BUDGETARY FRAMEWORK – AN OVERVIEW

Medium Term Budgetary Framework (MTBF), an international best practice, is an approach towards policy based budgeting linking the spending plans of government to its policy objectives and long-term strategies. MTBF is based on two main concepts:

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

Annexure E – MULTIDIMENSIONAL POVERTY INDEX (MPI) SINDH

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

**ANNEXURE-F - Guidelines and instructions issued for constitution of
Priority Committee.**

MOST URGENT



No. FD/B&E-1/4-1/59/BCC/2025-26
GOVERNMENT OF SINDH
FINANCE DEPARTMENT
Karachi, dated the 23rd October, 2024

To,

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

**SUBJECT: - PRIORITY COMMITTEE FOR PREPARATION OF REVISED ESTIMATES 2024-25,
BUDGET ESTIMATES 2025-26, AND SNE 2025-26.**

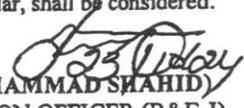
I am directed to refer to the letter No. FD/B&E-1/Budget Circular 2017-18 dated September 27, 2017 on the subject noted above.

2. It is reiterated that the Finance Department, Government of Sindh intends to make accurate and effective budgetary estimates within available resources to utilize them efficiently for better service delivery, in the larger public interest. In order to ensure the above, Finance Department observes that there is a need to scrutinize and analyze the proposals of Revised Estimates, Budget Estimates and SNE at the level of Administrative Departments, received from their attached /field offices, before forwarding the same for consideration in Finance Department.

3. In view of the above, Administrative Departments are again advised to constitute and notify a "Priority Committee" headed by an Officer not below the rank of Additional Secretary (BPS-19). The said committee will scrutinize and prioritize the proposals as per rules/policy of Revised Estimates, Budget Estimates and SNE of its respective department including its field /attached offices. The said committee after getting approval from Administrative Secretary will forward the same to Finance Department along-with its specific recommendation(s), with clear justification linking its prioritized Revised Estimates, Budget Estimates and SNE with the improved service delivery/performance of the department, within their budget ceiling and as per Budget Call Circular/ Calendar which will be issued soon for the purpose.

4. All Administrative Departments are advised to notify the above said committee, on top priority basis, and furnish a copy of the same to this department while forwarding the proposals. Additionally, the field offices may be advised to refrain from submitting budgetary proposals directly to the Finance Department as the proposals channelled through the respective Administrative Departments only within the designated time frame, as outlined in the Budget Call Circular, shall be considered.

5. This may kindly be treated as **Most Important**.


(MUHAMMAD SHAHID)

SECTION OFFICER (B&E-I)
for Secretary to Government of Sindh

Karachi, dated the 23rd October, 2024.

No. FD/B&E-1/4-1/59/BCC/2025-26

A copy is forwarded for information to:-

1. PS to Finance Secretary, Finance Department, Karachi.
2. PS to Special Finance Secretary (B&E) / (Admn/SR), Finance Deptt, Karachi.
3. PS to Additional Secretary (B&E) / (Admn/SR), Finance Department, Karachi.
4. PS to Deputy Secretary (B&E-I) / (Admn), Finance Department, Karachi.
5. The Section Officer (B&A), Finance Department, Karachi.
6. Master file.


SECTION OFFICER (B&E-I)

ANNEXURE-G - Guidelines and instructions for Green Budget Tagging(GBT)

Green Budget Tagging (GBT) Guidelines 2026–27

1. Purpose

The Green Budget Tagging (GBT) Guidelines aim to provide a structured approach for identifying, classifying, and reporting government revenues & expenditures that contribute to environmental protection, climate change mitigation, and adaptation. This initiative is part of the Government of Sindh's efforts to integrate climate considerations into fiscal planning and public financial management. Through the Green Budget process, all departments will be able to align their allocations and activities with the province's environmental goals and Sustainable Development Goal (SDG) 13 on Climate Action.

Additionally, the Government will also conduct Gender Budget Tagging to integrate gender considerations into fiscal planning and reporting, aligning with Sustainable Development Goal (SDG) 5 on Gender Equality.

2. Scope and Applicability

These guidelines apply to all Administrative Departments, Attached Entities, Cost Centers (DDOs) and Autonomous Bodies of the Government of Sindh. The Green Budget Tagging will cover both Development and Non-Development expenditures. Each department is required to review its budget estimates and identify those components that directly or indirectly contribute to environmental sustainability, climate adaptation, or mitigation. All such expenditures will be tagged and reported according to the methodology provided in these guidelines.

3. Objectives of Green Budget Tagging

The Green Budget Tagging framework is designed to integrate environmental and climate priorities into the provincial budgeting process. It enables departments to identify and track climate-relevant revenues & spending, thereby improving transparency, accountability, and informed decision-making. It also helps the Government of Sindh access domestic and international climate finance and report progress on national and provincial commitments under the SDGs and climate change policies.

4. Policy Reference Framework

The implementation of Green Budget Tagging will be guided by several policy documents and legal frameworks, including the National Climate Change Policy (2012, updated 2021), the Sindh Environmental Protection Act (2014), and the Sindh Climate Change Policy (2022). It also aligns with the Sustainable Development Goals (particularly SDG 13 – Climate Action), as well as commitments to Gender Equality (SDG 5) and Human Rights. These references ensure that climate responsiveness is embedded in all relevant policy, planning, and financial decisions.

5. Institutional Roles and Responsibilities

The successful implementation of Green Budget Tagging requires coordination among several institutions. The Finance Department, through its Budget Wing, will lead the process by issuing the Green Budget Tagging Guidelines, integrating tagging mechanisms into the Integrated Financial Management Information System (IFMIS), and compiling the annual Sindh Green Budget Statement.

The Planning & Development Department (P&DD) will ensure that development projects (PC-I and PC-II) are screened for climate relevance and aligned with SDG indicators.

Each Line Department will be responsible for tagging its own projects and recurrent expenditures in accordance with these guidelines, using the prescribed BCC Form I, II, IV & X. All Cost Centers (DDOs) must maintain detailed records of climate-linked revenues & expenditures for future verification and audits.

6. Typology of Green Expenditures

Under the Green Budget system, all government spending will be categorized according to the degree of its relevance to environmental and climate objectives. The classification will help measure and monitor the scale of climate-related investment within Sindh's public sector.

Category	Description	Examples
Primary / High Green	Expenditures that directly contribute to environmental protection, climate change mitigation, or adaptation.	Renewable energy projects, afforestation, flood protection, mangrove restoration.
Medium Green	Expenditures that generate significant environmental or climate co-benefits.	Irrigation efficiency, hybrid or electric transport, clean energy initiatives.
Low Green	Expenditures that indirectly support environmental objectives through research, awareness, or capacity building.	Training, data collection, monitoring systems.
Marginal	Expenditures with limited environmental relevance but minor indirect benefits.	Routine maintenance, basic administrative activities.
Neutral / Non-Green	Expenditures with no direct link to environmental or climate outcomes.	Salaries, general administration, road resurfacing.

7. Tagging Methodology

Each department shall use the BCC Form I, II, IV & X annexed to the Budget Call Circular to identify and record climate-related revenues & expenditures. Departments must first review their functions, sub-functions, and detailed functions as outlined in the form to determine which activities or budget lines have climate relevance.

For each project or expenditure item, departments should assess whether it supports climate mitigation, adaptation, or environmental protection. The share of the total budget that contributes to these objectives should then be estimated in percentage terms. The departments will refer to the Sindh Green Budget Actions & Measures Table, select the applicable actions and measures for the cost center and note the Actions and Measures (GBT) code. Based on this assessment, in the consolidation phase, each item will be assigned an aggregate category—Primary, Medium, Low, Marginal, or Neutral.

All tagging information must be accurately entered into BCC Form I, II, IV & X and submitted to the Finance Department along with the departmental Budget Estimates for FY 2026–27. The Finance Department will review and verify the data before consolidating it into the overall Sindh Green Budget Statement. During this budget cycle and preparation, technical support will be provided to the departments and pre-filled green budget tagging forms will be provided for review at the level of DDOs and PAOs.

8. Instructions for Budget Tagging by Form

8.1 BCC Form I – Revenue Receipts

Departments responsible for revenue collection must identify receipts that promote environmental sustainability. Examples include green levies, plastic bag fees, or pollution charges. When filling BCC Form I, departments should refer to the Sindh Green Budget Actions and Measures list and select the most appropriate Green Budget Tag (GBT) Code corresponding to the revenue source. To fill out BCC Form I:

- (a) Please refer to the Table 1: Sindh Green Budget Actions & Measures and review the Actions & Measures listed.
- (b) If no Action and Measure is relevant to your budget, then record that the Fund Center does not have climate linked budget and skip the following steps.
- (c) If any or some Actions and Measures are supported from your center's budget, then identify the Actions and Measures that are being supported in your budget, then record the relevant GBT code.

8.2 BCC Form II – Regular Expenditure (Non-Development)

All departments must review their regular (recurrent) expenditures to identify allocations that support climate mitigation or adaptation. For instance, electricity generated from solar panels, use of hybrid vehicles, or maintenance of wastewater treatment plants should be tagged under the corresponding GBT Code from the Sindh Green Budget Actions and Measures list. Each fund center should mention the relevant GBT Code. To fill out BCC Form II:

- (a) Please refer to the Table 1: Sindh Green Budget Actions & Measures and review the Actions & Measures listed.
- (b) If no Action and Measure is relevant to your budget, then record that the Fund Center does not have climate linked budget and skip the following steps.
- (c) If any or some Actions and Measures are supported from your center's budget, then identify the Actions and Measures that are being supported in your budget, then record the relevant GBT code.

8.3 BCC Form IV – Schedule of New Expenditure (SNE)

Proposed new expenditures under SNE must be assessed for climate relevance. Departments should identify whether the proposed items—such as establishment of climate monitoring cells, renewable energy installations, or waste management systems—contribute to climate adaptation or mitigation.

Each fund center should links its SNE to the appropriate GBT Codes from the Sindh Green Budget Actions and Measures list. To fill out BCC Form IV:

- (a) Please refer to the Table 1: Sindh Green Budget Actions & Measures and review the Actions & Measures listed.
- (b) If no Action and Measure is relevant to your SNE, then record that the Fund Center does not have climate linked budget and skip the following steps.
- (c) If any or some Actions and Measures are supported from your center's SNE, then identify the Actions and Measures that are being supported in your budget, then record the relevant GBT code.

8.4 BCC Form X – Annual Development Programme (ADP)

Each development scheme proposed under the ADP must be screened for its relevance to climate objectives. Departments should consult the Actions and Measures list to identify the appropriate GBT Code. For example, a solar irrigation project would use the GBT Code “GBT 003 – Adoption of solar energy and other renewables” and be categorized as Primary Green. Each project should specify whether it contributes to mitigation or adaptation, record the GBT Code, and estimate the climate-related share of the total cost. .

8.5 Illustrative Examples of Green Budget Tagging

Project/Activity	Type (Mitigation/Adaptation)	GBT Code	Classification	Estimated % of Budget
Solar-powered irrigation system	Mitigation	GBT ED003	Primary Green	90%
Solid waste management plant	Adaptation	GBT WA174	Medium Green	65%
Farmer training on drought-resistant crops	Adaptation	GBT AG041	Low Green	40%

9. Sectoral Reference Examples

The following examples are provided to guide departments in classifying expenditures:

Sector	Mitigation Examples	Adaptation Examples
Energy	Solar and wind projects, energy-efficient infrastructure	Off-grid solar for water supply in drought-prone areas
Water Resources	Efficient irrigation systems, wastewater recycling	Rainwater harvesting, water storage infrastructure
Agriculture	Climate-smart farming and sustainable land management	Drought-resistant seeds, improved water management
Forestry and Biodiversity	Carbon sequestration, tree planting	Mangrove restoration, biodiversity conservation
Transport	Public transport systems, electric vehicle promotion	Climate-resilient road construction
Health	Energy-efficient hospitals and clinics	Heatwave management, disease surveillance for vector-borne illnesses

10. Reporting and Monitoring

Each department must submit completed forms (I, II, IV, and X) with climate-tagged entries and relevant GBT Codes. The Finance Department will compile a comprehensive Sindh Green Budget Statement each year, which will be published alongside the Annual Budget. The statement will summarize all climate-tagged revenues & expenditures by department and sector and present trends in climate-related revenues & spending.

11. Capacity Building and Support

To ensure effective implementation, the Finance Department in collaboration with the Planning & Development Department, will conduct training sessions and orientation workshops for departmental budget and planning officers. These training sessions will emphasize the identification of climate-relevant activities, the proper selection of GBT Codes from the Actions and Measures list, and the

correct use of BCC Forms I, II, IV, and X. They will also guide participants on the application of tagging classifications. Ongoing technical support will be provided to ensure consistency and enhance the quality of data generated through the tagging process

12. Expected Outputs

The application of these guidelines will produce three main outputs: (i) the BCC Form I, II, IV & X for departmental tagging, (ii) departmental Green Budget Summaries showing climate-related allocations, and (iii) the consolidated Sindh Green Budget Statement, which will serve as an official record of climate-responsive public revenues & expenditure in Sindh.

13. Effective Date

These Green Budget Tagging Guidelines shall come into effect immediately and will be applicable to the Budget Estimates for FY 2026-27 and all future budget cycles. All departments must ensure that climate-relevant revenues and expenditures are accurately identified, tagged, and coded using the prescribed GBT Codes. Departments are further instructed to fully comply with these procedures and integrate climate considerations appropriately within their budget proposals.

Table 1, Sindh Green Budget Actions and Measures

Green Budget Tag Code	Description
GBT ED 001	Integration of environmental/climate education into school curriculum
GBT ED 002	Promote awareness-raising programmes on climate change adaptation.
GBT ED 003	Adoption of solar energy and other renewables
GBT ED 004	Energy efficient buildings and infrastructure
GBT ED 005	Climate resilient buildings
GBT HE 006	Health programmes to adapt to climate change, such as the implementation of measures to control heat stress or dengue, malaria, and other vector borne diseases in areas threatened by increased incidence of diseases due to climate change
GBT HE 007	Strengthening food safety regulations, notably in terms of microbiological quality, avoidance of contact with pest species, in areas affected by higher temperatures
GBT WS 008	Promoting water conservation in areas subject to increased water stress due to climate change
GBT WS 009	Improving the climate resilience of the water supply and increasing storage to ensure access where climate change adaptation is a main objective or part of broader initiatives to supply clean drinking water, which will also increase the resilience of the population to the effects of climate change
GBT WS 010	Measures to design and deliver water and sanitation services which reduce vulnerability to floods of affected water and sanitation infrastructure
GBT WS 011	Treatment of water resources with the introduction of recycled water
GBT WS 012	Wastewater management systems, or systems designed to protect the quality and quantity of existing water resources in the face of climate change, e.g. through the recycling of wastewater
GBT WS 013	Developing or enhancing systems for monitoring drinking water, in areas affected by higher temperatures, floods and rising sea level as a consequence of climate change
GBT WS 014	Use and exploit alternative water sources (such as groundwater harvesting and groundwater protection, rainwater harvesting for irrigation)
GBT WS 015	Promote and implement water efficiency programmes in the context of climate change
GBT WS 016	Water basin management involving forest protection / reforestation for the purpose of reducing the severity of floods while increasing carbon uptake
GBT WS 017	Actions to promote efficient use of surface water
GBT WS 018	Water reservoir maintenance and watershed management
GBT WS 019	Flood mitigation and control measures
GBT WS 020	Measures to minimize losses in water courses

Green Budget Tag Code	Description
GBT GC 021	Programme to build leadership and entrepreneurship for effective local action in health, agriculture and nutrition in a changing climate and environment
GBT SS 022	Support of vulnerable people including women and children in areas vulnerable to the effects of climate change through promotion of climate resilient agriculture, food security and basic services
GBT TS 023	Inclusion of climate change considerations in transport planning (e.g. climate proofing of road construction to account for climate change impacts and variability)
GBT TS 024	Adopting infrastructure designs to allow water percolation
GBT TS 025	Actions to recharge groundwater
GBT TS 026	Improved access to roads all year round for population vulnerable to climate change impact
GBT CT 027	Identification of key national data centres at greatest risk of suffering damage from storms or floods, and enhancement of climate resilience of those sites
GBT CT 028	Establishment/rehabilitation of Early warning systems for disaster risk reduction
GBT CT 029	Improvement of the meteorological radar system in order to improve the information on changes to land-use, land cover, forestry, water, etc.
GBT EE 030	Enhancing the capacity and regulatory capabilities of the Regulatory Authority to deal with climate change impacts
GBT EE 031	Supporting local authorities to improve security of their energy supply by designing resilient energy infrastructure
GBT EE 032	New hydro-power activity that takes into account the impact of climate change on water resources and uses modern engineering techniques
GBT EE 033	Optimizing hydropower generation and dam safety in the context of climate change vulnerability
GBT EE 034	Shift to efficient energy solutions
GBT EE 035	Accessing energy through rural electrification
GBT EE 036	Energy efficiency solution and minimizing losses
GBT BS 037	Tools to strengthen the capacity of the private sector for climate change
GBT BS 038	Linking initiatives, stakeholders and knowledge for climate resilient livelihood security including vulnerability to climate change
GBT AG 039	Sustainable climate-resilient farming methods
GBT AG 040	Promoting diversified agricultural production to reduce climate risk (e.g. growing a mix of different crops and different varieties of each crop)
GBT AG 041	Promoting heat and drought resistant crops and water saving irrigation methods to withstand climate change
GBT AG 042	Cultivate and distribute climate-resilient seeds
GBT AG 043	Actions to prevent desertification
GBT AG 044	Soil conservation
GBT AG 045	Adoption of farm water efficiency solutions including drip irrigation, land levelling
GBT AG 046	Farmer education and farmer support resources
GBT AG 047	Set up/use of early warning communications system for agricultural purposes (e.g. communications/IT solutions for monitoring crops, precipitation, temperature etc. to avoid crop loss through climate-related stress or disaster)
GBT LS 048	Assessing options for implementation of adaptation measures on livestock farms.
GBT FT 049	Restoration of former forest areas utilising natural seed banks and existing plants, in order to reduce vulnerability of forest ecosystems to the impacts of climate change
GBT FT 050	Sustainable management of forest resources
GBT FT 051	Promoting sustainable forest management and adopting harvesting techniques that reduce soil erosion and exposure to wildfires, and promote the conservation of biodiversity in order to safeguard forest ecosystems from the impacts of climate change
GBT FT 052	Improving forest fire management
GBT FT 053	Implementing incentives to curb deforestation
GBT FT 054	Afforestation in a river basin can contribute to a more stable hydrologic regime and to reduce floods
GBT FH 055	Promoting changes in fishing practices to adapt to changes in stocks and target species. Introducing flexibility in the gear that is used, the species that are fished, the fishing areas to be managed

Green Budget Tag Code	Description
GBT FH 056	Mapping changes in the range of fish species and strengthening the monitoring of fish stocks to determine the impacts of climate change
GBT FH 057	Activities that aim at reducing overfishing and excess capacity, including adjusting fleet composition, by supporting small-scale fisheries and discouraging industrial fisheries, especially where fish stocks have been fully or partially overexploited
GBT IN 058	Retrofitting of industrial facilities to enhance resilience to climate-related risks
GBT IN 059	Switching to less water consuming production technologies reduces vulnerability against water shortage
GBT IN 060	Adoption of pollution reduction solutions
GBT IN 061	Actions to minimize industrial waste seepage in water bodies
GBT IN 062	Actions to minimize industrial waste seepage into soil
GBT MM 063	Analytical studies or capacity building to improve climate resilience of mining industries
GBT MM 064	Efficient practices in mining activities
GBT MM 065	Changes in the design of open pit mines to adapt to flooding due to increased precipitation
GBT CN 066	More robust building regulations and improved enforcement practices when there is a shift in zones affected by climate disasters
GBT CN 067	Floods prone area building zoning and regulation especially in the mountainous areas
GBT CN 068	Building adaptive and resilient housing
GBT CN 069	Actions to stabilize roads against climate induced events
GBT TR 070	Assessment of climate change impacts and damages on trade and economic growth
GBT TR 071	Measures to achieve compliance with international standards required for exports
GBT TU 072	Diversification of tourist attractions to encompass areas less prone to the risks and impacts of climate change
GBT TU 073	Contain negative impacts on tourist areas and restore degraded tourist areas
GBT TU 074	Promotion of eco-tourism as part of a strategy to maintain the resilience of natural ecosystems while diversifying rural livelihoods
GBT EP 075	Development and implementation of adaptation strategies at national level or in the context of de-centralisation programmes
GBT EP 076	Supporting the integration of climate change adaptation into national and international policy, plans and programmes
GBT EP 077	Improving regulations and legislation to provide incentives to adapt
GBT EP 078	Dedicated budget support to a national or local authorities for climate change adaptation policy implementation
GBT EP 079	Contribution to the preservation of water resources or erosion prevention to adapt to the effects of climate change
GBT EP 080	Climate resilient conservation measures allowing species to adapt to climate change (e.g., protected eco-corridors for migration)
GBT EP 081	Ecosystem based adaptation, i.e. the use of ecosystems or ecosystem services to help people to adapt to climate change (e.g. wetland restoration and management to enhance continuity of drinking water supply in drought prone areas)
GBT EP 082	Flood protection measures in areas which are becoming increasingly flood-sensitive (e.g. closing of estuaries, building of dikes and sea defences, restoration of wetlands) – with due consideration for the potential environmental impacts of such measures
GBT EP 083	Restoring the function of floodplains in combination with sound land-use planning of watersheds and wetlands thereby reducing the exposure to floods and improving water availability in areas affected by increasing water scarcity and/or more variable rainfall patterns (including higher amounts of rain)
GBT EP 084	Adaptation-related climate research including meteorological and hydrological observation and forecasting, impact and vulnerability assessments, etc.
GBT EP 085	Education, training and public awareness related to climate change, the causes and impacts of climate change and the role of adaptation
GBT OM 086	Support to development of climate action plans with vulnerability assessments in cities
GBT OM 087	Sustainable agriculture for adaptation to climate change in vulnerable regions, sustainable regional development in rural drought areas
GBT FS 088	A programme addressing food insecurity which also builds capacity to cope with the impacts of climate change on food production

Green Budget Tag Code	Description
GBT HA 089	Activity to support the early recovery and reconstruction as well as establishment of resilient society / community ("build-back better") in disaster-affected areas
GBT HA 090	Developing emergency prevention and preparedness measures including insurance schemes to cope with potential climatic disasters such as floods or landslides
GBT HA 091	Support to Civil Protection Team to improve their information on climate change impacts through the use of satellite-based maps in the preparation of event scenarios and rescue plans after the heavy monsoon rains that caused floods
GBT HA 092	Developing emergency preparedness plans and disaster risk reduction strategies in order to protect key infrastructure assets from the impacts of climate change; this includes setting up early warning systems, addressing governance issues and promoting awareness
GBT HA 093	Promoting disaster preparedness and the links to climate change adaptation at various levels of government as well as at community level
GBT HA 094	Social protection for climate disasters (for e.g as part of a pre-disaster preparedness programme which seeks to build resilience to potential future climate related disasters having a social protection scheme in place to enable emergency cash transfers to happen when a flood/storm strikes that means poorest people do not need to sell down their assets in the immediate aftermath of a disaster
GBT WA 095	Raising public awareness on recycling and waste recovery
GBT ED 096	Strengthening of quality of higher education on science and technology with a focus on renewable energy
GBT ED 097	Promote awareness-raising programmes on climate change mitigation
GBT ED 098	Off grid energy access for schools; sustainable school buildings (i.e. natural cooling etc.)
GBT HE 099	Activities in the health sector that use renewable energy to support improved air quality, such as solar panels to heat water in hospitals
GBT HE 100	Energy efficient hospital infrastructure that leads to significant savings in energy consumption
GBT HE 101	Energy-efficient water pumping systems, and/or pumping systems powered by renewable energies
GBT WS 102	Introduction of energy-efficient pumps in the sewage system of a city
GBT WS 103	Biogas production and reuse of energy produced by wastewater facilities
GBT WS 104	Project to reduce risks of urban flooding of water systems due to climate change and causing contamination through sewage overflow
GBT WS 105	Protect lagoons, which are highly vulnerable to climate change, from salt-water intrusion and contamination
GBT WS 106	Protection and/or rehabilitation of water bodies, swamps and wetlands as CO2 storage, related studies or research, e.g. limnology.
GBT WS 107	Capturing and flaring methane in domestic and industrial wastewater treatment plants
GBT WS 108	Water basin management involving forest protection / reforestation for the purpose of reducing the severity of floods while increasing carbon uptake
GBT GC 109	Development/preparation of low-carbon development strategies
GBT GC 110	Public communication for climate mitigation actions
GBT SS 111	Implementation of Nationally Appropriated Mitigation Actions in low-carbon housing
GBT TS 112	Non-motorised transportation planning to reduce GHG emissions (cycling and walking) from transport
GBT TS 113	New infrastructure, capacity building and/or improvements to existing systems (integrated traffic management systems, driver training, etc.) that lead to significant reductions in GHG emissions
GBT TS 114	A transit-oriented development, a mixed-use residential and commercial area designed to maximize access to public transport, can contribute significantly to GHG reduction
GBT TS 115	Public transport with an objective to reduce GHG emissions (subway, light rail, bus rapid transit, trams, etc.)
GBT TS 116	A measure to shift from road to rail or water transportation can significantly reduce GHGs
GBT TS 117	Optimisation of conventional and conversion to alternative engine technologies: energy efficiency and fuel switching has expected reduction of GHG emissions as some of the main objectives
GBT TS 118	Switching to electric mobility, hydrogen power, liquified natural gas, and hybrid engines
GBT TS 119	Development and expansion of public transport to minimize vehicular usage
GBT TS 120	Environmental taxes especially in large urban areas of high congestion
GBT CT 121	Promoting research in satellite information for climate modelling purposes

Green Budget Tag Code	Description
GBT CT 122	Improvement of the meteorological radar system in order to improve the information on changes to land-use, land cover, forestry, water, etc.
GBT EE 123	Regulatory policy reform in the energy sector to take into account climate change mitigation efforts
GBT EE 124	Retrofit efficiency improvement in the energy sector
GBT EE 125	Cogeneration
GBT EE 126	Clean cook stoves
GBT EE 127	Renewable energy power plant retrofits, improvements in energy efficiency in existing thermal plants
GBT EE 128	Fuel switching from one fuel to a different, less GHG-intensive fuel type qualifies as mitigation if a net emission reduction can be demonstrated taking extensions of capacity and lifetime of the facility into account.
GBT EE 129	Combined heat and power plants: heat generation can also be associated with energy efficiency if combined with power generation.
GBT EE 130	Clean cooking solutions that are less dependent on traditional biomass are both relevant for mitigation and adaptation (making cooking food less dependent on climate vulnerable biomass resources)
GBT EE 131	Efficiency in new construction (exceeding available standards) and retrofitting of existing buildings, e.g., improving the efficiency of air conditioning of hospitals in hot regions
GBT EE 132	Wind energy, photovoltaic and concentrated solar power (CSP), geothermal, biomass and biogas, ocean tide power score for mitigation
GBT EE 133	Hydropower (storage or run-of-the-river) only if net emission reductions can be demonstrated
GBT EE 134	Support to institutional framework in biofuels
GBT EE 135	Training in renewable energy
GBT EE 136	Activities in which existing power plants switch to lower emitting fuels (e.g., switching from coal to natural gas)
GBT EE 137	Integration of renewable sources into local or national grid, or energy efficiency measures in grid retrofitting:
GBT BF 138	Dedicated credit lines to finance renewable energy renewable energy, the support of low-carbon investments, investments
GBT BF 139	Promotion of Micro, Small and Medium Enterprises'
GBT BF 140	Financing mechanisms for adoption of climate action solutions
GBT BF 141	Financing mechanisms for adoption of solar energy solutions
GBT BS 142	Finance measures in the field of climate protection for preparing and supporting private investment on a public-private partnership basis (PPP)
GBT AG 143	Increase and maintenance of the CO ₂ -binding capacity of soil and vegetation
GBT AG 144	Using crop residues for energy generation
GBT AG 145	Use of energy saving machineries, design of eco-efficient, carbon neutral systems etc.
GBT LS 146	Livestock projects that reduce methane or other GHG emissions (manure management with biodigesters, etc.)
GBT LS 147	Promote rational grazing
GBT FT 148	Protection and enhancement of sinks and reservoirs of GHGs through sustainable forest management, afforestation and reforestation, rehabilitation of areas affected by drought and desertification
GBT FT 149	Improvements in forestry management and surveillance
GBT FH 150	A project that supports the use of more fuel-efficient boats, made with innovative material and hull shape, and equipped with more efficient engines and storage capacity to reduce the consumption of fuel
GBT IN 151	Promotion of adoption of energy-efficiency standards and other environmental standards expected to reduce GHG emissions as part of trade-related assistance
GBT MM 152	Improvement of energy efficiency measures in mining process
GBT CN 153	Promotion of energy-efficient building techniques, development and enforcement of related standards and certification schemes
GBT CN 154	Programme of activities (PoA) in energy efficiency in the construction sector
GBT CN 155	Actions to reduce heat exposures through design mitigation
GBT TR 156	Development of carbon market mechanisms for developing countries in the context of climate conventions

Green Budget Tag Code	Description
GBT TU 157	Sustainable tourism development by introducing zero-carbon business solutions, e.g. zero-carbon resorts, touristic products etc.
GBT TU 158	Contributing to conservation of tourist attractions that reduce GHG emissions, e.g. forests, national parks
GBT EP 159	Preparation of national inventories of greenhouse gases (emissions by sources and removals by sinks)
GBT EP 160	Elaboration of climate change-related policy and economic analysis and instruments, including national plans to mitigate climate change
GBT EP 161	Climate technology needs' surveys and assessments; institutional capacity building
GBT EP 162	Preservation of the CO2 storage capacity of vegetation cover (especially forests) and soil (especially wetlands)
GBT EP 163	Protection and enhancement of sinks and reservoirs through sustainable management and conservation of oceans and other marine and coastal ecosystems, wetlands, wilderness areas and other ecosystems.
GBT EP 164	Flood protection measures that reduce the consumption of energy and reduce GHG emissions
GBT EP 165	Climate-change-mitigation related research and monitoring. Oceanographic and atmospheric research and monitoring
GBT EP 166	Education, training and public awareness related to climate change, the causes and impacts of climate change and the role of adaptation
GBT OM 167	Energy efficiency planning in cities
GBT OM 168	Securing land and use rights in order to avoid changes in land use that could lead to increased emissions of GHG, contribution to sustainable long-term land-use planning, reducing emissions from land use and changes in land use
GBT OM 169	Rural infrastructure for climate mitigation
GBT OM 170	Rural tree plantation
GBT HA 171	Provision of solar lights for use during emergency responses
GBT HA 172	Review and assess the adequacy of current environmental management practices on a range of humanitarian activities
GBT HA 173	Provision of solar lights in anticipation for a disaster impacted by climate change
GBT WA 174	To use and manage urban solid waste in an integrated way.
GBT WA 175	Using hybrid vehicles for waste collection
GBT WA 176	Recycle waste electrical and electronic equipment, paper, metal, plastic, among others
GBT WA 177	Formalising the activity of waste picker
GBT WA 178	Optimise urban waste management by including in building designs, waste rooms for adequate waste separation and storage
GBT WA 179	Producing fuel material from municipal solid waste and co-processing
GBT WA 180	Create demand and strengthen the market for recoverable waste.
GBT AM 181	Grants to anonymous bodies used in climate mitigation actions (Solar/water etc.)
GBT TN 182	Implement sustainable production and consumption programmes and strategies
GBT TN 183	Strengthening public and private capacities and institutions on climate change



FINANCE DEPARTMENT
GOVERNMENT OF SINDH
Annexure-H

ASSET MANAGEMENT PROFORMA 2025-26

1	Entity/Department						
2	Function of Department /Responsibilities						
3	Sanctioned Strength	Sanctioned	Working		Contract/ Contingent		
	Officers						
	Other Staff						
4	Number of Offices exist in Government Buildings/ Private /Rented Buildings (District Wise).	Government Buildings	Private/ Rented Buildings		Total		
	Electricity/Gas/Water connection	Electricity No.	Gas No.		Water No.		
5	Details of Government Residence/Colony/Flats						
	Electricity/Gas/Water connection	Electricity No.	Gas No.		Water No.		
6	Details of Assets/Moveable/Immoveable i.e Plot/Land/Agricultural Land Machinery /Equipment.	Use separate row for each category to record the details of Assets.					
7	Details of Vehicles/Office Use/Goods Transport/Ambulance/ Public Transport etc.	Development side/ No. of vehicle	Year of procurement/ Make model		Non-Dev. Side/ No. of vehicle		Year of procurement/ Make model
8	Details of Hardware	Computer	Printer		Scanners		Others
9	Plant & Machinery	Air Conditioners	Photocopier	Water Dispenser	Multi media	Medical Equipment	Tech. Equipment Others
10	Furniture & Fixture	Office Table	Office Chair		Fans		Others
11	Major output of the departments in respective fields.	<p>e.g(i) Agricultural improvement on account of Crop, Cultivated Area and Research.</p> <p>(ii)Number of Hospitalized Patients, OPD, 24 Hours Hospitals, Tertiary Hospitals, DHQ, THQ, BHU, Dispensary and bed capacity, Ventilators, ICUs, Vaccinations, others.</p> <p>(iii) Vaccination of Animals, Role of Government Farms in growth of animal population to improve the meat & milk, Current status of stock of animals at government farms, Research and development to improve animal breeding.</p> <p>(iv) Enhancing access to education, Improving school infrastructure and resources, Monitoring & Evaluation and Improvement in government school's enrollment.</p>					

BUDGET CALENDAR 2026-27

S. No.	Activity	Responsible Entity	Form Ref. No.	Deadline
1.	Submission of proposals for SNE 2026-27.	ADs	Form BCC-IV	By November 28 th , 2025
2.	Issuance of draft Budget Strategy Paper and Indicative Budget Ceilings for Recurrent and Development budgets.	FD, P&DD		By January 12, 2026
3a.	Submission of Regular Receipts Estimates 2026-27.	ADs	Form BCC-I	By February 12, 2026
3b.	Submission of 'MTBF' Receipts Forecast 2026-27 to 2028-29.	MTBF Depts. A.Ds	Form BCC-I	By February 12, 2026
4	Identification of potential sectors for taxation and review of existing taxes/fees.	ADs		By February 12, 2026
5a.	Submission of Regular Expenditure Estimates 2026-27	ADs	Form BCC-II Form BCC-III	By February 12, 2026
5b.	Submission of 'MTBF' Expenditure Forecast 2026-27 to 2028-29.	MTBF Depts. A.Ds	Form BCC-II Form BCC-III Form BCC-IX	By February 12, 2026
6.	Submission of Revised Estimates /Final List of Excesses & Surrenders 2025-26.	ADs	Form BCC-VII	By February 12, 2026
7.	Submission of 1 st edition of proposed ADP 2026-27 by the AD to P&DD and FD (<i>IN TRIPLICATE Soft & Hard copy</i>)	ADs	Form BCC-X	By February 16, 2026
8.	Printed copies of the 1 st edition of ADP 2026-27 along with the soft copy.	P&DD		By March 5, 2026
9.	Inter Departmental Priority Committee (IDPC) meetings for clearance of tentative Development Programme.	P&DD		By March 10-to-20, 2026
10.	Review collection of Receipts and Recoveries, in consultation with ADs.	FD, ADs		By March 31, 2026
11.	Communication of ADP 2026-27 by P&DD to FD for printing 2 nd edition of ADP	P&DD		By April 3, 2026
12.	Supply of printed tentative ADP 2026-27 (2 nd edition). Submission of material for Budget Speech 2026-27	P&DD AD / P&DD		By April 10, 2026
13.	Last date for incorporation of any modification in the ADP 2026-27 for Annual Plan Coordination Committee.	P&DD, FD		By April 20, 2026
14.	Finalisation of RE 2025-26, BE 2026-27 and SNE 2026-27 for Recurrent Budget	FD		By March 31, 2026
15.	Finalisation of 'MTBF' 2026-27 to 2028-29.	FD, MTBF Depts. A.Ds		By March 31, 2026
16.	Annual Plan Coordination Committee (APCC) meeting.	P&DD, FD, ADs		By 4 th week of April, 2026
17.	Finalization of new Taxation proposals and review existing Taxes/Fees.	FD		By April 30, 2026
18.	National Economic Council (NEC) meeting.	P&DD, FD		By 1 st week of May, 2026
19.	Finalisation of Annual Development Programme (ADP) 2026-27.	P&DD, FD		By May 20, 2026
20.	Placement of ADP 2026-27 before the Provincial Cabinet	P&DD		3 rd / 4 th Week of May, 2026
21.	Completion of all budget documents, schedules, and summaries for the Cabinet.	FD		By May 29, 2026
22.	Presentation of the budget to the Cabinet and Provincial Assembly.	FM		By 1 st or 2 nd week of June, 2026
23.	Submission of Surrender of Savings.	ADs	Form BCC-VIII	By June 15, 2026