



No. FD/BCC/ 13057-13156 /2024
AZAD GOVERNMENT OF THE STATE OF JAMMU & KASHMIR
FINANCE DEPARTMENT

Dated: 17th December, 2024

To:

1. The Additional Chief Secretary (Gen./Dev.), Azad Govt. of the State of Jammu & Kashmir.
2. The Senior Member Board of Revenue, Azad Govt. of the State of Jammu & Kashmir.
3. The Secretary to the Prime Minister, Azad Govt. of the State of Jammu & Kashmir.
4. All Secretaries (PAOs) to the Government, Azad Govt. of the State of Jammu & Kashmir.
5. The Secretary, Azad Jammu & Kashmir Legislative Assembly Muzaffarabad.

SUBJECT: BUDGET CALL CIRCULAR FOR BUDGET ESTIMATES 2025-26 & REVISED ESTIMATES 2024-25.

Sir,

I am directed to refer to the subject cited above and to forward the documents / forms with this Budget Call Circular (BCC) for preparation and submission of the Budget Estimates 2025-26 & Revised Estimates 2024-25. The Estimates may be prepared as per the timelines mentioned in the attached Budget Calendar (**Annex-I**).

2. While formulating the Budget Estimates for the Financial Year 2025-26, it may kindly be recognized that budget is not only an expression of numbers. Essentially, it is a policy document of the Government setting its strategic priorities; preparing action plans; devising ways & means to achieve those objectives through corresponding resource allocation. Accordingly, it is imperative for all stakeholders to undertake necessary and due diligence while articulating the demands for resource allocation besides ensuring austerity in public spending. As the Government aims to ensure allocative efficiency; bridge the continuously widening gap between projected expenditures and realizable receipts, this can only be achieved through resource mobilization and establishing necessary linkages of the demanded resources with expected outcomes and effective service delivery.

3. Moreover, reliability, accuracy and completeness of the detailed object wise information provided in the enclosed forms will enable the Finance Department to make informed choices as to how best the scarce public resources are allocated for achieving the policy objectives for a particular year and to avoid unnecessary initiation of demands for provision of supplementary grants. Finance Department has also taken an initiative for

discussions with Administrative Departments on Budget Estimates and separate meetings will be planned to discuss and firm up the Budget Estimates for FY 2025-26 in accordance with the Government policy.

4. Administrative Departments are requested to send the **Revised Estimates for FY 2025-25 and Budget Estimates for 2025-26, "DDO wise"**, to the Finance Department in the New Accounting Module (NAM) mode as prescribed. While filling in the forms, following points may be kept in view:

- a. The forms shall be filled in by the DDO/Collecting Officer, both in the case of Budget Estimates for Current/Development Expenditure and Receipts Estimates as per the instructions on the subject. Departments should submit their budget estimates with detailed objects by carrying out an extensive exercise to assess the realistic needs for the next Financial Year to avoid supplementary or additional grants at the very outset of Financial Year 2025-26;
- b. Need for current budget for the Project(s) which are likely to be completed during current financial year must be finalized by **January 10, 2025** and a comprehensive proposal on a summary may be sent to Finance Department along-with PC-III;
- c. In order to avoid distortions in the budget estimates for the next year, the actual expenditures for the current financial year must be indicated clearly along with the estimates for the next year;
- d. Estimates for utilities and other periodical expenditures must be accompanied by statements indicating designation of officers, entitlement of vehicle/telephone, and ceilings for ensuring accurate budgetary allocations;
- e. While formulating budget estimates, Administrative Departments may determine the performance targets for their field offices/attached departments;
- f. The schedule given in the Budget Calendar (**Annex-I**) must be strictly adhered to;
- g. The Austerity measures/instructions issued by Finance Department must be implemented in its letter and spirit;

5. Finance Department will make necessary budgetary allocations depending upon the resource availability and in line with the policy framework of the Government. Finance Department may reduce or delete an appropriation if the departments do not meet the prescribed criteria/requirements. The time-schedule for the submission of Revised Estimates **2024-25** and Budget Estimates **2025-26** is placed at **Annex-I**. Administrative Departments are

requested to consolidate the estimates received from various units under their control on NAM format and submit the consolidated estimates, duly verified, to this office in the form of hard as well as soft copies. Email address for submission of soft copy is; ajkbudget@gmail.com.

6. I would personally request the Principal Accounting Officers/Secretaries of the Department to support this reform initiative and do not hesitate to contact the Finance Department for any further clarification and assistance.

7. The receipt of this letter may kindly be acknowledged.


Yours Sincerely


(Arif Iqbal Usmani)
Deputy Secretary
(Budget)
Ph # 05822-921967

NO. & DATE EVEN

Copy to:

1. The Secretary to the President, Azad Jammu & Kashmir.
2. PSO to the Chief Secretary, Azad Govt. of the State of Jammu & Kashmir
3. All Private Secretaries to the Ministers/Advisors for information.
4. The Joint Secretary, Azad Jammu & Kashmir Council Secretariat, Islamabad
5. The Secretary Mohtasib Secretariat, Muzaffarabad, AJ&K.
6. The Secretary Public Service Commission, Muzaffarabad, AJ&K.
7. The Accountant General Azad Jammu & Kashmir, Muzaffarabad
8. The Director General Audit Azad Jammu & Kashmir, Muzaffarabad
9. The Commissioner Inland Revenue (Direct Tax /Provincial Tax), Muzaffarabad GoAJ&K.
10. All Heads of Attached Departments for information & necessary action.
11. All Heads of Development Authorities/Local Govt. Board/AJK TEVTA for necessary action.
12. All officers of Finance Department, for information & necessary action.


(Arif Iqbal Usmani)
Deputy Secretary
(Budget)



**Azad Government of the
State of Jammu & Kashmir
Finance Department
www.financeajk.gok.pk**

**BUDGET CALL CIRCULAR
2025-26**

Details of enclosed documents/forms with the Budget Call Circular are as follows:

| | | |
|------|--|------------------|
| i. | Budget Calendar. | Annex-I |
| ii. | Instructions/guidelines to fill the forms in respect of Estimates of Receipts. | Annex-II |
| iii. | Form for the Estimates of Receipts for the Financial Year 2024-25, to be filled by the Departments / Attached Departments & Collecting Officers, along with instructions relating to the completion of these forms according to the New Accounting Model (NAM). | Annex-II |
| iv. | Instructions / guidelines to fill the forms in respect of Estimates of Expenditure. | Annex-IV |
| v. | Forms for Estimates of Expenditure for Regular (permanent) Budget Estimates, to be filled by Drawing & Disbursing Officers, Controlling Officers & Head of Departments, along with instructions relating to the completion of these forms on the principles laid down in the New Accounting Model (NAM). | Annex-V |
| vi. | Form for recording details of sanctioned posts and filled posts. | Annex-VI |
| vii. | Form for Annual Development Program. | Annex-VII |

BUDGET CALENDAR

SCHEDULE FOR CURRENT BUDGET

| ITEM | BCC Forms Distributed on | Due date of submission to Finance Department | Meeting with Departments Annex-II | Examination & Finalization by Finance Department | 1st Proof | 2nd Proof | Final Proof (Printing) |
|---|---------------------------------|---|--|---|-----------------------------|-----------------------------|-------------------------------|
| Budget Estimates for 2025-26 including RE 2024-25 | 17-12-2024 | 10-01-2025 | Separate meeting will be planned soon | 30-01-2025 | 15-04-2025 | 30-04-2025 | 20-05-2025 |

SCHEDULE FOR RECEIPTS

| ITEM | BCC Forms Distribution | Due Date of Submission to Finance Department | Meeting with Department Annex-II | Examination and Finalization by Finance Department | Review by Finance Secretary | 1st Proof | (Printing) |
|---|-------------------------------|---|---|---|------------------------------------|-----------------------------|-------------------|
| Budget Estimates for 2025-26 including RE 2024-25 | 17-12-2024 | 10-01-2025 | Separate meeting will be planned soon | 30-01-2025 | 01-02-2025 to 30-03-2025 | 25-05-2025 | 05-06-2025 |

**INSTRUCTIONS FOR FORMAT OF BUDGETARY ESTIMATES
OF RECEIPTS**

IMPORTANT:

The departments should read the following instructions carefully and all estimates should invariably be prepared in the enclosed forms.

GENERAL INSTRUCTIONS:

- 1) Departments/Attached Departments are required to submit details of their budgetary estimates of receipts;
- 2) No column should be left blank. In case any column is not applicable it should state **Not-Applicable**.

SPECIFIC INSTRUCTIONS:

- | | |
|-------------------------------------|--|
| a) Object Code. | Space has been provided for this purpose. You may consult the Chart of Accounts (CoA) and fill all the major, minor and detailed codes carefully for receipts. CoA is available on the Website of Finance Department i.e. www.financeajk.gok.pk |
| b) Description | Description of the object classification at the detailed level. |
| c) Budget Estimates/Actual Accounts | Enter the information as required |

ENQUIRIES:

If any further clarification or additional information is required, please do not hesitate to contact the following Officers of the Finance Department:

- **MR. Shafiq ud Din**
Budget Officer, Finance Department (05822-921002)
- **Mr. Muhammad Naeem Qazi**
System Analyst, Finance Department (05822-921652)

BUDGET PREPARATION FORMS, INSTRUCTIONS AND PROCEDURES

**For preparation and submission of
Revised Estimates 2024-25 and
Budget Estimates 2025-26**

**INSTRUCTIONS FOR PREPARATION OF REGULAR
BUDGET ESTIMATES**

IMPORTANT:

THE DRAWING AND DISBURSING OFFICERS / DEPARTMENTS SHOULD READ THE FOLLOWING INSTRUCTIONS CAREFULLY TO FILL THEIR REGULAR BUDGET ESTIMATES IN THE ENCLOSED FORMS

GENERAL INSTRUCTIONS:

1. DDOs are required to submit the following estimates separately for each office:
 - a. Regular Budget Estimates
 - b. Revised Estimate
2. No Column should be left blank. In case any column is not applicable it should be filled out as **"Not Applicable"**.
3. Shaded portions are NOT required to be filled by the DDOs.

SPECIFIC INSTRUCTIONS:

| | |
|--------------|---|
| Serial No. 1 | Preprinted Budget / Financial year |
| Serial No. 2 | Tick the relevant document – Regular Budget Estimates, Revised Estimates |
| Serial No. 3 | Enter the 7 digit Fund Code e.g. KC21014- Education and its description (Demand/Grant) |
| Serial No. 4 | Enter the 4 digit Attached Department and 6 digit sub detailed Function Code and their Description |
| Serial No. 5 | Enter the 6 digit Fund Center / DDO Code and its Description i.e. its nomenclature. |
| Serial No. 6 | Use this space for writing any other related information. Write "Not Applicable" if it is not applicable. |

| | | | | | | | | | | | | | | | | | | | | |
|--|--|--|----|-------------|---|----|-------------|---------------------------------------|----|------------------------------|--|----|-----------------------------|--------------------------------------|----|--------------------------|-----------------------------------|----|-----------------|--------------------|
| Serial No. 7 | Enter the total budget amount. | | | | | | | | | | | | | | | | | | | |
| Serial No. 8 8-A– Employee related expenses 8-B–Other Expenses | This has been bifurcated into the following parts: <table border="1" data-bbox="411 248 1289 864"> <tr> <td data-bbox="418 248 466 387">a)</td> <td data-bbox="472 248 715 387">Object Code</td> <td data-bbox="721 248 1283 387">A space has been provided for the purpose. You are required to consult the New Chart of Accounts (CoA) and fill out the detailed codes carefully.</td> </tr> <tr> <td data-bbox="418 392 466 465">b)</td> <td data-bbox="472 392 715 465">Description</td> <td data-bbox="721 392 1283 465">Description of the object (and Posts)</td> </tr> <tr> <td data-bbox="418 470 466 651">c)</td> <td data-bbox="472 470 715 651">Sanctioned Posts (A only)</td> <td data-bbox="721 470 1283 651">Enter the existing Post Code, relevant designation and BS for the employees for which budget is required (which should be exactly supported by details in Annexure-VI)</td> </tr> <tr> <td data-bbox="418 656 466 719">d)</td> <td data-bbox="472 656 715 719">Number of Posts (A only)</td> <td data-bbox="721 656 1283 719">Enter the number of posts sanctioned</td> </tr> <tr> <td data-bbox="418 723 466 797">e)</td> <td data-bbox="472 723 715 797">Budget/Revised Estimates</td> <td data-bbox="721 723 1283 797">Mention provision of object item.</td> </tr> <tr> <td data-bbox="418 801 466 864">f)</td> <td data-bbox="472 801 715 864">Actual Accounts</td> <td data-bbox="721 801 1283 864">Same as (e) above.</td> </tr> </table> | | a) | Object Code | A space has been provided for the purpose. You are required to consult the New Chart of Accounts (CoA) and fill out the detailed codes carefully. | b) | Description | Description of the object (and Posts) | c) | Sanctioned Posts (A only) | Enter the existing Post Code, relevant designation and BS for the employees for which budget is required (which should be exactly supported by details in Annexure-VI) | d) | Number of Posts (A only) | Enter the number of posts sanctioned | e) | Budget/Revised Estimates | Mention provision of object item. | f) | Actual Accounts | Same as (e) above. |
| a) | Object Code | A space has been provided for the purpose. You are required to consult the New Chart of Accounts (CoA) and fill out the detailed codes carefully. | | | | | | | | | | | | | | | | | | |
| b) | Description | Description of the object (and Posts) | | | | | | | | | | | | | | | | | | |
| c) | Sanctioned Posts (A only) | Enter the existing Post Code, relevant designation and BS for the employees for which budget is required (which should be exactly supported by details in Annexure-VI) | | | | | | | | | | | | | | | | | | |
| d) | Number of Posts (A only) | Enter the number of posts sanctioned | | | | | | | | | | | | | | | | | | |
| e) | Budget/Revised Estimates | Mention provision of object item. | | | | | | | | | | | | | | | | | | |
| f) | Actual Accounts | Same as (e) above. | | | | | | | | | | | | | | | | | | |
| NOTE: | All officers signing Regular Budget Estimates in the Administrative Departments are requested kindly to write down their <i>telephone number</i> clearly on every Regular Budget Estimate | | | | | | | | | | | | | | | | | | | |

ENQUIRIES:

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

Mr. Arif Iqbal Usmani, Deputy Secretary Budget, at Phone No.05822-921967, and

Mr. Muhammad Naeem Qazi, System Analyst Finance, at Phone No.05822-921652.

8-B) Object Classification

BUDGET ESTIMATES OF EXPENDITURE

| Object Code | Description | Budget Information | | | Accounts Information | | | |
|-----------------------------|----------------|--------------------------|---------------------------|--------------------------|----------------------|------------------------------|-------------------------------|-------------------------|
| | | Budget Estimates 2024-25 | Revised Estimates 2024-25 | Budget Estimates 2025-26 | Actual 2023-24 | Actual Last 8 months 2023-24 | Actual First 4 months 2024-25 | Probable Outlay 2025-26 |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| | Other Expenses | | | | | | | |
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| Total Other Expenses | | | | | | | | |

DDO SIGNATURE WITH STAMP

PROFORMA FOR THE PREPARATION OF THE ANNUAL DEVELOPMENT PROGRAMME 2025-26

| General Serial No. | Sector Serial No. | Fund Center/DDO Code of the Sector | Name of Scheme (with year of initiation) | Location of Scheme | | Status of Scheme | Target / Component | Estimated Cost | | | Expenditure up to June 30 th 2025 | Allocation for 2024-25 | | | Revised Estimates for | Provision for 2025-26 | | | ☆☆ Current Expenditure |
|--|-------------------|------------------------------------|--|--------------------|--------|------------------|--------------------|----------------|---------|--------------|--|------------------------|---------|---------------|-----------------------|-----------------------|---------|---------------|------------------------|
| | | | | District | Tehsil | | | Local | Foreign | Total (9+10) | | Local | Foreign | Total (13+14) | | Local | Foreign | Total (17+18) | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 | 18 | 19 | 20 |
| A. Approved funded scheme | | | | | | | | | | | | | | | | | | | |
| TOTAL (A) | | | | | | | | | | | | | | | | | | | |
| B. Approved unfunded schemes (in prioritized order) | | | | | | | | | | | | | | | | | | | |
| TOTAL (B) | | | | | | | | | | | | | | | | | | | |
| C. Unapproved/unfunded schemes (in prioritized order, with concept paper attached) | | | | | | | | | | | | | | | | | | | |
| TOTAL (C) | | | | | | | | | | | | | | | | | | | |
| ☆☆ Grand Total (A+B+C) | | | | | | | | | | | | | | | | | | | |

Note: Head wise estimates expenditure be prepared as per Annex-IV and also provide recurring cost of schemes to be completed on 30th June 2025.

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

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

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