



### 9.1.2 Object Classification of Expenditure: Detailed Object Codes with Explanations

Code	Name	Expenditure items to be booked/charged
01.01	Pay and Allowances	Pay of regular, contract & GSC staff, personal pay, leaves encashment and allowances such as red scarf, difficulty area, fuel, high altitude, cash handling, scarcity, foreign, radiation, lump sum uniform etc.
02.01	Other Personnel Emoluments	Wage of ESP, apprentice, temporary staff, NFE instructors, gups, Mangmi, Tshogpas, mask and folk dancers, Resups, on the job trainees etc.
03.01	Medical Benefits - In country	In-country medical expenses, costs of medicines, treatment, equipment, drugs and non-drugs.
03.02	Medical Benefits - Outside Bhutan	Air fare, train fare, road fare, medical consultancy & counselling fee, surgical costs, cost of drugs, non-drugs, equipment & materials used for treatments and patients' and attendants' daily wage for treatment outside.
04.01	Special Allowance	Granted by 'KASHO, in the form of allowances.
04.02	Special Allowance - Kidu/Pensioners	Lump sum monthly Pension/Kidu granted under Kasho.
05.01	Stipends	Students' and trainees' stipend.
11.01	Travel - In country	TA/DA, porter & pony, bus fare, mileage, LTC, transportation charge of personal effects, transfer grant and transfer TA.
11.02	Travel - Outside Bhutan	TA/DA, airfare, airport tax, visa fees, passports costs, fees for workshops, seminars, meetings etc.
12.01	Utilities -Telephones, Telex, Fax, E-mail, Internet	Telephones, telex, fax, e-mail, internet.
12.02	Utilities -Telegram, Wireless Transmission, Postage	Telegram, wireless transmission, postage.
12.03	Utilities - Electricity, Water, Sewerage	Electricity, water, sewerage and garbage disposal.



12.05	Utilities - Fuelwood	Firewood, diesel, petrol, lubricants, kerosene, torches, batteries, matches etc.
13.01	Rental of Properties - Buildings	Rental of buildings.
13.02	Rental of Properties - Vehicles	Hire of vehicle.
13.04	Rental of Properties - Furniture, Equipment & Land	Hire of Chokdrom, chairs, tables, flag poles, tents, crockeries, costumes, Damzi den, carpets, ropes, equipment, etc.
14.01	S & M - Office Supplies, Printing, Publications	Office supplies, printing, publications
14.02	S & M - Medicines & Laboratory Consumables	Medicines & laboratory consumables
14.03	S & M - Fertilizers, Chemicals, Manures, Inoculants	Fertilizers, chemicals, manures, inoculants
14.04	S & M - Seeds, Seedlings	Seeds & seedlings, raising seedlings.
14.05	S & M - Animal Feeds	Feeds for animals, birds and fishes etc.
14.06	S & M - Uniforms, Extension Kits, Linens	Uniforms, mattresses, quilts, curtains, boots, safety helmets, gumboots, gloves, rain coats, caps, umbrella, sleeping bags, rug sacks, tents, and stitching charges.
14.07	S & M - Text Books, Library Books, Stationeries & Sports Item	Text Books, library books, stationeries & sports items etc.
14.09	S & M - Patient Diet	Patient diet.
14.10	S & M - Diet	General diet. Rations and other kitchen commodities for police, army, RBG, Desuups, colleges, training institutes, schools, other such organizations and animal diet.
15.01	Maintenance of Property - Buildings	Alterations, repairs, replacement of plumbing, window glass, floor, ceiling, electrical fittings, drains, fencing, gate etc. & whitewashing, painting of roofs, buildings, compound clearances around Dzongs/offices, replacing of bulbs, tube lights, wiring etc.
15.02	Maintenance of Property - Vehicles	Cost of tyre, re-soling, fuel, tarpaulin, ropes, maintenance, and remodelling registration, and insurance, renewal of documents, parking fees, fitness, spare parts, emission test, fees and penalties



		etc.
15.03	Maintenance of Property - Roads	Forest clearances, maintenance of culverts, drainages, broadening, protection walls, aggregate & stone soling, bitumen laying, concreting etc.
15.04	Maintenance of Property - Bridges	Labour costs, costs of steel materials, wood, nails, ropes, cement, stone, aggregates, tar, earth work, walls, transport costs and forest clearances etc.
15.05	Maintenance of Property - Equipment	Maintenance & parts of Photocopy, Fax, Telephones, Typewriter, Survey Equipment, Laboratory equipment, Photocopier, OHP, LCD, Camera, Duplicator, PA System and any other office equipment etc.
15.06	Maintenance of Property - Plantations	Costs of seeds, seedlings and tools such as grass cutters, sickles, spades, spades, knives, pipes, sprinkles etc. Costs of gates, water pipes, water cannels, manures, weddings, steel fencing, protection walls and drainages etc.
15.07	Maintenance of Property - Computers	Repair and maintenance of computers, peripherals & their parts.
15.09	Maintenance of Property - Water supply, Sewerage, Playfield	Forest clearance, storm water drains, sewerage, water supply, sports field, pipes, wages, water tanks, fencing, water catchment protection etc.
17.01	Op. Exp. - Advertising	Announcements, notifications, circulars in radio, TV, press, media papers.
17.02	Op. Exp. - Taxes, Duties, Royalties, Handling Charges, Bank Charges	Taxes, duties, royalties, handling charges, bank charges, exchange losses.
17.04	Op. Exp. - Energy/Propulsion Charges	Cost of diesel, kerosene, petrol for charging of power generators.
17.05	Op. Exp. - Purchase of Power	Costs for purchase of power by the user & marketing agent (such as Bhutan power corporation ltd.) from the producer (such as Druk Green corporation)



17.06	Op. Exp. - Items for Processing/Manufacturing	Processing, manufacturing materials (raw & finished products) for further production of goods and services.
17.08	Op. Exp. - In country Meetings and Celebrations	Wages, TD/DA, tea/snacks, working lunch, dinner, tokha, stationary, sitting fees for sports participation, meetings, dars, flag poles, paintings, decorations for various national celebrations etc.
17.09	Op. Exp. - Survey/Census	Wages, porter & pony charges, materials.
18.01	Hospitality & Entertainment	Tea, snacks, lunches, dinners, entertainment expenses, gifts, souvenirs etc. but no hard drinks.
19.01	Write Off - Stocks, Loss of Cash/Goods	Budget not required.
21.01	Current Grants - Individuals/Non-profit Orgs.	Discretionary grants, common exam TA/DA, honorarium, bonuses.
21.02	Current Grants - Sungchop	Stipend, TA/DA and allowances.
21.03	Current Grants - Rural Life Insurance Scheme	Compensation to RICBL for citizens' insurance coverage.
22.01	Current Grants - Financial Institutions	Current grants to financial Institutions.
22.02	Current Grants - Non-Financial Institutions	Current grants to non-financial Institutions.
24.01	Subscriptions to International Organisation	Subscriptions to international organisations
24.02	Contributions - Other Govts.	Contributions to other Governments.
24.03	Contributions - Provident Fund	Government contribution of provident fund to civil servants.
25.01	Retirement Benefits	Gratuity, travel allowance, transfer grant, transportation charge of personnel effects, balance earned leave encashment.
26.01	General Provisions	Reserves fund for all current activities.
31.01	Interest Payment - Internal	Interest payment for internal borrowings.
31.02	Interest Payment - External	Interest payment for external borrowings.
33.01	Expenses on Loan Operations	Tea, snacks, entertainment expenses, hire of vehicles, TA/DA, airfare, accommodation expenses, local transports, souvenirs, gifts etc.
41.01	Acquisition of Immovable Property - Land	Land
41.02	Acquisition of Immovable Property - Buildings	Buildings



45.01	Training - Human Resource Development	Longer term trainings which upgrade qualifications and normally under annual HRD plan of RCSC. Expenses are TA/DA, fees, books allowances, stipend, medical insurance, and cost of thesis (stationery & printing). This could be inside or outside the country.
45.02	Training - Others	Farmers' training, orientation program, training of dancers, on-the Job Training, training of instructors (TA/DA, Fees, Stationeries), workshops, seminar. This could be inside or outside the country.
51.01	Exp. on Structure - Buildings	Construction of buildings, site development, fencing, walls, drains, electrification, gates, paintings etc.
51.02	Exp. on Structure - Roads (incl.culverts,drns)	Construction of all kinds of motor able roads, parking, mule track, power tiller track, footpath.
51.03	Exp. on Structure - Bridges	All kinds of bridges, wooden, bamboo, steel rope & nets, RCC, suspension, bailey, Baazam, walls, forest clearance. Any kind of materials used for bridge construction.
51.04	Exp. on Structure - Irrigation Channels	All kinds of irrigation channels, pipes, RCCs, wooden, walls, fencing, forest clearances, environment clearances.
51.05	Exp. on Structure - Drainage Systems	Any kind of materials used for drainages, culverts, channels, forest and bush clearances.
51.06	Exp. on Structure - Water Supply & Sanitation	Water supply, sanitation, tapes, wages, tanks, distributions, bush clearances, channels, fencing, catchment protection, plantation and protection walls etc.
51.07	Exp. on Structure - Plantations	Afforestation, deforestation, plantations, nursery raising.
51.08	Exp. on Structure - Others	Play fields, fencing, beautification, reception gate, parks, demonstration plots, temporary sheds, fire line, river bank protection, huts, and drainage etc.
52.01	Plant & Equipt. - Roads	Earth moving machineries, excavator, compressor, roller, bull dozer, pay loader, mixture machine, stone crusher, dresser, drilling machines, bob cat bitumen layers etc.



52.02	Plant & Equis. - Power Generation	Generators, Power grids, substations, transformers, solar power blades and accessories, wind mills and accessories, coal generators, power house, high volts batteries etc.
52.03	Plant & Equis. - Power Trans. & Dist.	Towers, cables, ceramics, poles, wires, control switch and distribution boxes.
52.04	Plant & Equis. - Telecommunications	All kinds of telecommunication sets like Motorola walkie- talkies, wireless, tele transmission, amplifier, PA System.
52.05	Plant & Equis. - Agricultural Machineries	Power tiller, tractor, pawing, planting, spraying, weeding, thrashing, pruning machines, power chain saw, grass cutter, wooden mill, hedge cutter, lawn mower .etc.
52.06	Plant & Equis. - Livestock	Purchase of animals.
52.07	Plant & Equis. - Hospital/Lab. Equipment	Hospital laboratory equipment.
52.08	Plant & Equis. - General Tools, Instruments	Survey, agriculture, forestry, fisheries, musical, audio visual, laboratories' instruments & tools, chadri items, pulleys, TVs , cameras, binoculars, mobile phones, costumes etc.
53.01	Purchase of Vehicles	Pool & utility vehicles
53.02	Purchase of helicopters	Helicopter and it accessories
54.01	Furniture	Furniture, cash chest, steel Amirah, fans, carpets, and foot mats, heater, air conditioners.
54.02	Office Equipment	Fax, typewriter, photo copier, duplicating machine, binding machine, paper cutter, portrait, wall clock, water boiler/cooler, fridge.
54.03	Computers & Peripherals	Computers & Peripherals
55.01	Professional Services	Specialised services.
56.01	General Provisions	Reserves for capital activities.
61.01	Capital Grants - Individuals/Non-Profit Orgs.	Capital Grants to Individuals/Non-Profit Orgs.
61.02	Capital Grants - Sungchop	Capital Grants to Sungchop
61.03	Capital Grants - Revolving Funds	Revolving funds.



62.01	Capital Grants - Financial Institutions	Capital grants.
62.02	Capital Grants - Non-Financial Institutions	Capital grants.
63.01	Acquisition of Equities/Shares	Equities and shares.
65.01	Loans - Individuals	Loans to individuals.
65.02	Loans - Enterprises	Loans to enterprises.
70.01	Repayment of Debt Principal - Internal	Principal re-payment of internal debt.
70.02	Repayment of Debt Principal - External	Principal re-payment of external debt.



**9.1.3 --Forms**

**Budget Form I Summary of Proposed Budget Estimates, F.Y. [year]**

Administrative Unit – [Code] – [Name]

Program – [Code] – [Name]

A. Chart of Responsibilities: (Use additional sheets, if necessary)

B. Overall Targets for FY [year]: (Use additional sheets, if necessary)

C. Abstract of budget proposed: to achieve the targets at ‘B’ above

Ngultrum in millions

No.	Sub-Program Code	Title	Current Expenditure	Capital Expenditure	Lending/ Repayment	Total
		Totals by SPC				

Name		Date	
Position		Signature	





## **Budget Form I**

### **Summary of Proposed Budget Estimates**

#### ***Objective:***

To present a summary of the sub-program wise proposed budget estimates for the financial year.

#### ***Guidelines:***

1. Budget agencies should write their organisation name and administrative unit code and below that the relevant program code and program name.
2. Section A is meant to indicate the chart of responsibilities of the particular program. Specific instead of general descriptions should be provided.
3. Section B shows the targets to be achieved during the year. This is an important indicator and attempts must be made to project realistic and relevant targets, in physical terms rather than in percentages.
4. Under Section C, the first column indicates just serial numbers. It can either be numeric or alphabetic in an ascending order.
5. The sub-program code and the sub-program description should be filled up in the next 2 columns.
6. The amount of fund proposed should then be indicated depending upon the nature of expenditure {Current or Capital} next.
7. Any lending/repayment against the particular sub-program should be indicated in the column provided.
8. The total column is self-explanatory.
9. Lastly, the form should be completed with the name, designation, date and signature of the head of the organisation.



**Budget Form II      Budget Summary by Object Classification for F.Y. [year]**

Administrative Unit – [Code] – [Name]

Program – [Code] – [Name]

Ngultrum in millions

Object Code	Object Classification	I Actual Expenditure [FY – 2Y]	II Revised Budget [FY – 1Y]	III Proposed Budget [FY]	IV Difference in amount (III – II)	V Difference in % (III-II) / II * 100
	<p>Show sub-totals for current expenditure, capital expenditure, and net lending / repayment (where applicable)</p>					
	Totals by OC					



## **Budget Form II**

### **Budget Summary by Object Classification**

#### *Objective:*

This form is designed to draw an object code-wise comparison of the budget proposed vis-a vis the revised budget of the current year and actual expenditure of the year past. It provides the trend of expenditures at the object level and an indication of the object heads where under-spending or over-spending is occurring, in absolute amounts and in percentage points.

#### *Guidelines:*

1. Object Code: In this column, the relevant object codes from the approved Chart of Accounts should be listed.
2. Object Classification: In this column, the prescribed description of the object code should be mentioned.
3. For the purpose of completing the remaining columns, the relevant Fiscal Years should be taken as follows:  
FY- is the year for which the budget is being proposed. For example say FY2017-18,  
FY-1Y is the current year just past. For FY 2016-17, FY-1Y would be 2015-16  
FY-2Y is the fiscal year just past. For FY 2015-16, FY-2Y would be 2014-15.
4. The 2 difference columns are to compare the proposed budget with the revised budget, in absolute amounts and in percentages.
5. Sub-totals for current expenditure, capital expenditure, and net lending/repayments (where applicable) should be shown.
6. The Total by OC is self-explanatory.



**Budget Form III Budget Presentation Scheme in Details F.Y. [year]**

Administrative Unit – [Code] – [Name]

Program – [Code] – [Name]

Ngultrum in millions

Prioriti- zation	Budget Allocation Codes					Titles of Program, Sub- Program, Activity, Sub- Activity and Object of Expenditure	Appropriations Sought				Comments
	Sub Program	Activity	Sub Activity	Financin- g Item	Object		Current	Capital	Lending/ Repay- ment	In Cash or Kind	
						Totals by, PC, SPC, AC, SAC, OC or FIC					



### **Budget Form III**

### **Budget Presentation Scheme in Details**

#### *Objective:*

The purpose of this form is to present the budget estimates of the agency in as much detail as possible. This form is the basis for the budget discussions as well as the final appropriation.

#### *Guidelines:*

- ◆ The first column “prioritisation” reflects the priority of activities proposed. The prioritised activity is not limited only to one activity and the agencies may reflect several activities with due consideration to its implementing capacity and the number of works in hand. Basically, it signifies that resources are not endless and for the Government to spend within its means and availability of resources, not all proposals can be funded, and priorities have to be decided. Prioritisation should be done by indicating numbers against each activity. For example, 1 to indicate top priority, 2 to indicate the next priority and so on.
- ◆ Under the various columns of Budget Allocation Codes, agencies should indicate the relevant SPC, AC, SAC, OC, FIC codes, followed by the description of each of the codes. For FIC, the codes allotted by GNHC/DMEA against the approved and ongoing projects and activities should be quoted. FIC 0001 and 0002 are RGoB financing codes.
- ◆ The columns under appropriations should be filled up with the financial information, showing whether it is for current or capital expenditure. Lending/repayment will generally apply only to Ministry of Finance. The nature of the transaction, whether it will be in cash or in kind, should also be indicated. In kind transactions should generally be avoided.
- ◆ The last column is for comments and remarks about the activities being proposed. Physical/financial targets could be indicated here. Number of employees and the break-up of certain expenditure components are also shown as comments/remarks.



**Budget Form IV Forward Estimates - Rolling Budgets F.Y. [year]**

Administrative Unit – [Code] – [Name]

Program – [Code] – [Name]

Ngultrum in millions

Budget Allocation Codes				Titles	Appropriations Sought				Brief Description
Sub Program	Activity	Sub Activity	Program, Sub-Program, Activity or Sub-Activity	Total Estimate	Estimate [F.Y]	Estimate [FY + 1]	Estimate [FY + 2]		
			Totals by PC, SPC, AC or SAC						



## **Budget Form IV**

### **Forward Estimates – Rolling Budgets**

#### *Objective:*

Budget Form IV captures the concept of rolling budget through preparation of forward estimates, which basically means that the government's spending plans are projected beyond the normal span of one year and covers 2 additional years into the future. On an annual basis, the projected plans are reviewed, adjusted and rolled forward to include one additional year.

#### *Guidelines:*

- The procedures for filling the columns under budget Allocation Codes and Titles are similar to that of Form III, with the exception that there are no provisions for financing and object codes. Rolling budgets are more aggregates than details.
- The rolling budget captures information for the activity in totality, subject to the limitation of a 3-year time frame. However, the total estimate column should indicate the total cost of the activity, even if the time frame for implementation and fund requirements go beyond 3 years.
- In the columns for the 3 fiscal years, budget agencies are expected to indicate the financial requirement for the activity on an annual basis, keeping the overall implementing capacity and number of ongoing works in mind.
- FY is taken as the first year of the rolling budget. As an example, FY may be 2017-2018. Based on this, FY+1 will be 2018-2019, and FY+2 will be 2019-2020. While the information in Form IV are at aggregate level, agencies have to provide the full details of FY (i.e. the first year) in Form III, as it will be reviewed, discussed and decided in detail as part of the annual budget exercise. The other two years will not be subject to any detailed scrutiny at this stage. Rolling budgets will cover the budget year plus two additional years. Hence, even if there are activities, which are not in the budget year, but expected in the near future, those should be shown under the appropriate financial year.
- One year on, a new year will be added to maintain the number of years at 3, and the earlier FY+1 will now become FY and it will undergo the normal annual budget process in detail. The estimates under the column for Appropriations Sought may be reviewed and revised annually depending on mobilisation of funds and implementation progress.
- In the column for description, budget agencies should provide any relevant information with regard to status of implementation, funding source, date of start and completion, etc.



**Budget Form V      Expected External Assistance F.Y [year]**

Administrative Unit – [Code] – [Name]

Program – [Code] – [Name]

Ngultrum in millions

Activity Code	Activity Description	Donor	Expected Budget from Donor	Necessary Budget from RGoB	Expected time of decision	Expected time of execution
Totals by AC						





## **Budget Form V** **Expected External Assistance**

### *Objective:*

To present the projection of external assistance expected during the financial year for different projects.

### *Guidelines:*

1. Budget Form V should be completed in respect of all ongoing donor assisted projects. New projects and activities should be included only if they are in an advanced stage of negotiation and are expected to start within a period of 3 months into the new fiscal year.
2. In the first 2 columns, the relevant activity code and the activity description should be inserted.
3. Donor – Name of the funding agency.
4. Expected budget from donor – Expected funds from the donor
5. Necessary budget from RGoB – Contribution of the Government as per Agreement.
6. Expected time of decision – Project agreement signed and finalised. This column is for new projects expected to be finalised during the fiscal year.
7. Expected time of execution – Expected start and end date of the project.



**Budget Form VI      Deposit Works Budget F.Y. [year]**

Administrative Unit – [Code] – [Name]

Program – [Code] – [Name]

Ngultrum in millions

Sub Program Code	Activity Code	Sub Activity Code	Description	Client Agency	Supplying Agency	Physical units	Budget	Period
			Totals by PC, SPC, AC or SAC					



## **Budget Form VI** **Deposit Works Budget**

### ***Objective:***

To assess the volume and number of works that will need to be entrusted to another government agency for execution.

### ***Guidelines:***

1. Program/Sub Program/Activity/Sub Activity Codes: As it appears in the budget
2. Description: Name of the work/activity
3. Client Agency: Agency in which the budget provision is kept but the work needs to be carried out by another agency.
4. Supplying Agency: Agency to whom the work is proposed to be entrusted as deposit work.
5. Physical unit: Approximate quantity of work (Target)
6. Budget: Total amount of provision kept
7. Period: Time & period of execution



**Budget Form VII Write-up for activities proposed in F.Y. [year]**

Administrative Unit – [Code] – [Name]

Program – [Code] – [Name]

	Name	Code
Programme		
Sub –Programme		
Activity		

**Part - I. General** (Relevance to the 5 Year Plan, mandated responsibilities, financing arrangements.)

**Part - II. Background** (For multi-year projects)

- a) Total Estimated Cost
- b) Over-all Scope and Physical Targets
- c) Plan of Execution (Planned investments and physical targets)
- d) Investments and physical targets achieved and expected to be achieved up current Fiscal Year.

**Part - III. Proposal for FY [year]**

- a) Amount Proposed (Current, Capital)
- b) Physical targets to be achieved
- c) Justifications, Importance, Other comments



**Budget Form VIII Request for Supplementary Budget, F.Y [year]**

No

The Director  
 Department of National Budget  
 Thimphu

Type of Supplementary Budget Required (tick): New  Additional  Complementary

Amount of Supplementary Budget (Nu. In Millions):

AUC	PC	SPC	APC	FIC	OBC	Name of Activity	Financing Source (Acronym)	Approved Budget	Supplementary from RGoB	Supplementary from Donor

**Explanation/Justification for Supplementary Budget** (Add extra page if required):

(Head of the Agency)

(Head of Finance Division)



## **Budget Form VIII** **Request for Supplementary Budget**

### *Objective:*

This form is designed to present clear information on the supplementary request, of which there are 3 types. It is also intended to provide the justification and the amount of supplementary budget being sought to facilitate quicker and easier processing by the DNB.

### *Guidelines:*

1. There are 3 types of supplementary budgets.
2. New – supplementary budget for totally new activities, which do not form part of the approved budget on 1<sup>st</sup> July.
3. Additional – supplementary budget for activities outside the scope of the approved activity (e.g. addition of new items of works like water supply or site development to an approved activity of construction of a building).
4. Complementary – supplementary budget for works within the scope of the approved activity. This could be due to underestimation in terms of material items or costs in the initial estimates or that caused by future inflation.
5. Budget Form VIII has to be completed at activity level.
6. Approved Budget: Amount already approved in the budget for the activity. This column does not apply to new cases.
7. Supplementary budget required from RGoB funding (internal resources).
8. Supplementary Budget from donor(s): Supplementary budget available from a participating donor(s). The name of the donor(s) should be identified in the next column. This applies to a project under external financing.
9. Explanation/Justification for Supplementary budget: Explanations as to why supplementary budget is required, which may be due to change in scope of work/inflation effect, under-estimation in the estimates submitted initially, etc. Supplementary budgets will be subject to availability of matching resources and competing demands. Hence, the more concrete and valid the explanations, the better its chances of being considered.
10. The head of agency or the Directorate /Finance Division should sign the form giving his/her name and position and the date of signature.



**Budget Form IX Request for Re-appropriation, F.Y [year]**

No.

The Director  
 Department of National Budget  
 Thimphu

(Ngultrum in millions)

Re-appropriation From								Re-appropriation To							
AUC	PC	SPC	APC	FIC	OBC	Approved Budget	Amt. for Re-appropriation	AUC	PC	SPC	APC	FIC	OBC	Approved Budget	Amt. of Re-appropriation

**Justification for the Re-appropriation (Add extra pages, if required)**

(Head of Agency)

(Head of Finance Division)



9.1.4 - Attachment

Budget Attachment I

Summary of Personnel and Other Personnel Emoluments, F.Y. [year]

Administrative Unit – [Code] – [Name]

Program – [Code] – [Name]

Ngultrum in millions

		Basic Pay					Allowances			
	Category of Personnel	I No. of Staff	II Monthly Total for Basic Pay	III Annual Total for Basic Pay	IV Increment Within The Year	V Annual Provision (III+IV)	VI Leave Encashment	VII Monthly Total for Allowances	VIII Annual Total for Allowances	IX Total (V+VI+VIII)
A	<u>Personnel Emoluments</u>									
	1. Regular National									
	2. Regular Expatriates									
	3. On Contract									
	4. On Deputation									
	5. Posts Vacant									
	Sub-total A									
B	Other Personnel Emoluments									
	1. Volunteers									
	2. Lump Sum/ESP									
	Sub-total B									
	<b>Total A+B</b>									





## **Budget Attachment I**

### **Summary of Personnel and Other Personnel Emoluments**

*Objective:*

To present a summary of all categories of the existing staff strength including personnel on lumpsum pay and ESP staff. The provision for vacant posts is to enable the DNB to estimate the likely expenditure on salaries and wages during the year, whereas budget provision shall be kept based on actual strength only.

*Guidelines:*

1. In view of the diversity of pay structure applicable for different categories of employees, agencies shall indicate total staff numbers in terms of the relevant category. Within the sanctioned staff strength, vacancies that are likely to be filled up during the year shall also be shown.
2. The columns I to V are for computation of total basic pay for the year, starting with the monthly total and adding the increment totals due during the two increment schedules falling in July and January of the fiscal year.
3. Under the columns for Allowances, leave encashment is shown separate from other allowances. Provision for encashment of leave as per rules, whether to be drawn or not, should be calculated and shown.
4. Other allowances, as per entitlement, shall be shown for 1 month and then for whole year.
5. The total column is completed by adding up total basic pay, provision for leave encashment and total of other allowances.



**Budget Attachment II Schedule of Personnel Emoluments, F.Y.[year]**

Administrative Unit – [Code] – [Name] Sub-Program – [Code] – [Name]

Program – [code] – [Name] Activity – [Code] – [Name]

Ngultrum in millions

Sl. No.	Category Name & Designation	Grade	Basic Pay				V Leave Encashment	Allowances				
			I Basic Pay Monthly	II Basic Pay Annual	III Increm. Within the year	IV Annual Provision (II+III)		VI Contract	VII Others	VIII Total Monthly	IX Total Annual	X Total Annual Emoluments (IV+V+IX)
1	Regular – National											
2	Regular – Expatriates											
3	On Contract											
4	On Deputation											
5	Posts Vacant											
	Total Personnel Emoluments											



## **Budget Attachment II** **Schedule of Personnel Emoluments**

### *Objective:*

To present the details of all categories of the existing staff strength on permanent basis. The provision for vacant posts is to enable the DNB to estimate the likely expenditure on salaries and wages at various grades and positions during the year, whereas budget provision shall be kept based on actual strength only.

### *Guidelines:*

1. In view of the diversity of pay structure applicable for different categories of employees, agencies shall indicate details of the staff under the relevant category. Within the sanctioned staff strength, vacancies that are likely to be filled up during the year shall also be shown. Both the information on existing as well as vacant positions have to be provided in detail such as designation, grade, etc.
2. Columns I to IV are for computation of total basic pay for the year, starting with the monthly total and adding the increment totals due during the two increment schedules falling in July and January of the fiscal year.
3. Under the columns for Allowances, leave encashment is shown separate from other allowances. Provision for encashment of leave as per rules, whether to be drawn or not, should be calculated and shown.
4. Other allowances, as per entitlement, shall be shown for 1 month and then for the whole year.
5. The total column is completed by adding up total basic pay, provision for leave encashment and total of other allowances.



**Budget Attachment III Schedule of Other Personnel Emoluments, F.Y. [year]**

Administrative Unit – [Code] – [Name] Sub-program – [Code] – [Name]  
 Program – [Code] – [Name] Activity – [Code] – [Name]

Amount in Ngultrums

Sl. No.	Category Name	Designation	Basic pay		III Leave Encashment	Allowances		VI Total Annual Emoluments (II+III+V)
			I Basic Pay Monthly	II Basic Pay Annual		IV Allowances Monthly	V Allowances Annual	
A	Volunteers							
B	Lump Sum/ESP							



### **Budget Attachment III**

### **Schedule of Other Personnel Emoluments**

*Objective:*

To present details of all categories of the existing staff strength who are working as volunteers, ESP or on lump-sum pay system.

*Guidelines:*

1. There are basically two types of employees under this category. One is the volunteer from international organisations such as SNV, JOCV, UNV, etc but only those whose salaries are paid by the RGoB as per BCSR entitlements should be included in Attachment III. The second type is the employees working under ESP category or on lumpsum pay. Attachment III is meant for detailed information, so personnel should be listed by name and category.
2. Columns I and II are for computation of monthly and total pay for the year.
3. Leave encashment, if relevant, should be indicated under column III.
4. Allowances, as per entitlement, shall be shown for 1 month and then for the whole year.
5. The total column is completed by adding up total pay, provision for leave encashment and total of other allowances.



**9.1.5 - Combined Plan and Progress Report**

**Physical/Financial Plan & Progress Report (Object Codes 51.01 to 51.08 Expenditure on Structures) as of .....**

Bank Account No:

Name of the Disbursing Agency :

Administrative Unit Code :

Budget Codes PC/SPC/APC/FIC	Name of Activity Phase of Works		Plan/ Progress	Previous Years Budget	Current Years Budget	July	Aug.	Sept.	Oct.	Nov.	Dec.	Jan.	Feb.	Mar.	Apr.	May	Jun.
		Physical	Plan														
			Progress														
		Financial	Plan														
			Progress														
Budget Codes PC/SPC/APC/FIC	Name of Activity Phase of Works		Plan/ Progress	Previous Years Budget	Current Years Budget	July	Aug.	Sept.	Oct.	Nov.	Dec.	Jan.	Feb.	Mar.	Apr.	May	Jun.
		Physical	Plan														
			Progress														
		Financial	Plan														
			Progress														

**Note :**

1. AA - Administrative Approval, 2. TS - Technical Sanction, 3. TBE - Tender & Bid Evaluation, 4. WE - Work Execution, 5. CR - Completion Report, 6. LA - Land Acquisition, 7. MC - Material Collection and 8. WHT - Work Handing & Taking over

**Head of Agency/Director, Directorate**

**Head of Finance Section**

**Engineer Responsible**



## **Combined Release Report : Physical/Financial Plan and Progress Report**

### *Objective:*

The purpose of the Release Report is to facilitate fund release and monitoring by the DPA/DNB, and is meant to provide comprehensive information on the annual financial plan as well as the quarterly financial progress report. The Report should be reviewed by the agency every quarter, and changes and revisions incorporated in subsequent reports.

### *Guidelines:*

1. The report has to be completed at activity level, and wherever applicable, broken down into components/phases, and into calendar months.
2. At the time of seeking the first release, agencies shall fill up the information under the Plan columns.
3. At the time of seeking the subsequent releases, agencies should fill up the Actual Progress columns. In addition, they should submit a revised physical/financial plan if physical/financial plans have changed subsequently.
4. The Release Report should be compiled for the entire agency and the entire year based on the approved annual budget.
5. Physical progress reports should be reported in terms of %, and not by drawing lines across the relevant month.
6. The physical plan and progress reports should also be signed by the Engineer responsible for the activity, in addition to that of the Head of the Agency and Finance Section
7. The sequencing of the acronyms listed in the footnote of the report form should be utilised/indicated depending on the applicability and convenience of the spending agencies and should be shaded lightly.
8. This form is applicable for Capital activities budgeted under object codes 51.01 to 51.08 (Expenditure on Structures).
9. This form will not apply to those capital works for which a ceiling is specified, which may be subject to change from time to time.

Note: Agencies should submit a consolidated physical/financial plan in the beginning of the financial year and physical/financial reports on quarterly basis. No releases will be made if the physical/ financial plans are submitted and progress reported on individual activity basis.



9.1.6 – Inventory Form

**Inventory Form I          Inventory of Buildings F.Y. [year]**

Administrative Unit – [Code] – [Name]

Program – (Code) – (name)

Amount in Ngultrums

Sl. No.	Class of Building	No. Of Units	Total Floor Area (Sft.)	Type of Construction	Roofing Material	Year Of Construction	Cost (Nu.)	Year of Major Repairs	Cost Of Repairs	Present Condition	Used for





**Inventory II                  Inventory of Vehicles F.Y. [year]**

Administrative Unit – [Code] – [Name]

Program – (Code) – (name)

Amount in Ngultrums

Sl. No.	Type of Vehicle	Make	Registration No.	Year of Procurement	Cost (nu.)	Source of Finance	Acquired/ Transferred From	Present Location	Present Condition	Allotted to (Designation of Officer)



**Inventory III       Inventory of Furniture F.Y. [year]**

Administrative Unit – [Code] – [Name]

Program – [Code] – [Name]

Amount in Ngultrums

Sl. No.	Name of Item	Quantity	Year of Procurement	Cost (Nu.)	Source of Finance	Acquired/ Transferred From	Present Condition	Used for



**Inventory Form IV Inventory of Equipment F.Y. [year]**

Administrative Unit – [Code] – [Name]

Program – [Code] – [Name]

Amount in Ngultrums

Sl. No.	Name of Equipment	Model No.	Quantity	Year of Procurement	Cost (Nu.)	Source of Finance	Acquired/ Transferred From	Present Condition	Used for



**Inventory V                      Inventory of Chadi/Mask Dance Items F.Y. [year]**

Administrative Unit – [Code] – [Name]

Program – [Code] – [Name]

Amount in Ngultrums

Sl. No.	Name of Item	Quantity	Year of Procurement	Cost (nu.)	Source of Finance	Acquired/ Transferred From	Present Condition	Used for

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