Centre for Peace and Development Initiatives (CPDI) is an independent, non-partisan and a not-for-profit civil society organization working on issues of peace and development in Pakistan. It is registered UNDER SECTION 42 of the Companies Ordinance, 1984 (XLVII of 1984). It was established in September 2003 by a group of concerned citizen who realized that there was a need to approach the issue of peace and development in a an integrated manner. The CPDI is a first initiative of its kind in Pakistan. It seeks to inform and influence public policies and civil society initiatives through research-based advocacy and capacity building in order to promote citizenship, build peace and achieve inclusive and sustainable development. Areas of special sectoral focus include promotion of peace and tolerance, rule of law, transparency and access to information, budget watch and Legislative Watch and Development.

Understanding Budget Process

Budget Planning and Procedures: An Analysis

By Saqib Manan

June 2011
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Budget Study Centre

Centre for Peace and Development Initiatives (CPDI)
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AN ANALYSIS OF PLANNING AND BUDGET PROCEDURES

1.0 Introduction:

1.1 In this paper we shall be focusing on the budget and planning procedures of the provincial government and district government. The budget and planning procedures for constituency development funds at the district level are the same as those of the other development projects being executed by the district government. However, an understanding of the provincial budget and planning procedures is essential for holistic understanding of the district budget and planning procedures. In this paper we shall be focusing on the fundamentals of the budget and planning procedures laid down in following documents.

a) Constitution of Pakistan 1973
b) District Government Budget Rules 2003
c) Planning Manual 2003
d) Chapter 12 and 12-A of Local Government Ordinance 2001

2.0 Basic Concepts

We shall now start with the understanding of some very basic concepts in the field of budget and planning.

2.1 Provincial Consolidated Fund:

Article 118\(^1\) of the Constitution defines PCF as the sum total of all the monies received by the Government. These monies might have come from the revenues of the provincial government, fees, rents or loans. As long as, the money is in the kitty of the government, it is considered as part of the PCF. The consolidated fund is kept in the State Bank of Pakistan, in a bank account. Incidentally the account number of this bank account is "1". Therefore, terms Account-1 and Provincial Fund are often used interchangeably.

2.2 Receipts:

The income into the PCF is commonly called as receipt. It is in fact income of the government. There are 3 major categories of government receipts;

a) Tax Receipt
b) Non-Tax Receipts
c) Grants

a) Tax Receipts

The Provincial Government is authorized to levy taxes on all items not mentioned in Federal Legislative List in the 4\(^{th}\) Schedule of the Constitution. For instance, tax of property, agriculture income, Stamp Duty etc.

b) Non Tax Receipts

Government may also have revenues from sources other than taxes. For instance, rents from government buildings, returns on investments, auction of properties, auction of toll plazas etc.

c) Grants

Under the constitution of Pakistan, an elaborate arrangement has been designed to transfer of funds from the Federal Government to the Provincial Governments. This is done through the forum of NFC (National Finance Commission). The NFC is constituted under Article 160 of the Constitution\(^2\). Punjab Government receives grants from the Federal Government in accordance with the NFC Award\(^3\).

Following table would indicate the receipts of Punjab Government in financial year 2011-12\(^4\).

---

\(^1\) See Annexure-1.
\(^2\) See Annexure-2.
\(^3\) The distribution formula of NFC is commonly called NFC Award. It is valid for 5 years. See Annexure-2 for details.
\(^4\) The figures have been taken from the current Financial Year's Budget. See http://portal.punjab.gov.pk/portal/docimages/20192011-12ARS.pdf (Accessed on 11-08-2011)
AN ANALYSIS OF PLANNING AND BUDGET PROCEDURES

2.4 Budget:
The simplest definition of budget is that; it is an estimate of receipts and expenditures over a period of time. In government this period of time is one year and begins on 1st of July each year and ends on 30th of June next year. Each provincial and district government is bound to prepare and present budget to the elected representatives in the form of ABS (Annual Budget Statement). Article 120 of the Constitution of Pakistan requires that:

"The Provincial Government shall, in respect of every financial year, lay before the Provincial Assembly a statement of the estimated receipts and expenditure of the Provincial Government for that year, in the form of the Annual Budget Statement".

2.6 The constitution further clarifies that the ABS shall consist of:
a) Charged Expenditures: These are the expenditures which are of essential nature. The Provincial Assembly cannot vote on these expenditures due to their essential nature. These consists of the expenditure like the remuneration payable to the Governor and other expenditure relating to his office, and the remuneration payable to the Judges of the High Court, Speaker and Deputy Speaker of the Provincial Assembly, administrative expenses, including the remuneration payable to officers and servants, of the High Court and the Secretariat of the Provincial Assembly, all debt charges for which the Provincial Government is liable, including interest, sinking fund charges, the repayment or amortisation of capital, and other expenditure in connection with the raising of loans, and the service and redemption of debt on the security of the Provincial Consolidation Fund, any sums required to satisfy any judgment, decree or award against the Province by any Court or tribunal; and any other sums declared by the Constitution or by Act of the Provincial Assembly to be so charged.

---

Table-1: Provincial Receipts

<table>
<thead>
<tr>
<th>Receipt</th>
<th>Rs in mn</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Other Federal Grants</td>
<td>9.00</td>
<td>1%</td>
</tr>
<tr>
<td>Tax Revenue</td>
<td>89.0</td>
<td>14%</td>
</tr>
<tr>
<td>NFC Award</td>
<td>531.0</td>
<td>81%</td>
</tr>
<tr>
<td>Non-Tax Revenue</td>
<td>26.0</td>
<td>4%</td>
</tr>
<tr>
<td>Total</td>
<td>655</td>
<td></td>
</tr>
</tbody>
</table>

2.3 Public Fund:
All other monies are kept in Public Fund. What are these other monies? For instance, government may be holding such money in the account which does not belong to the government. Pension funds of the pensioners are usually lying with the government, but they belong to the pensioners and not the government. Government is only custodian of such funds till such time that the pensioners have received their pension. The constitution binds the government to always keep an updated stock/account of such monies. This fund is called "Public Fund"; as the name depicts, it is fund of the public not the government.

---

1 Other countries may follow a different time line. For instance in UK the Financial Year is from April to May next year.
1 See Annexure-1 for the text of the Article.
2 Article 120(2) of the Constitution.
3 Article 122(1) of the Constitution. See Annexure-1.
AN ANALYSIS OF PLANNING AND BUDGET PROCEDURES

b) Voted Expenditure: The sums required to meet all other expenditure proposed to be made from the Provincial Consolidated Fund. These include the current salary, non-salary and development expenditures of the Government. The provincial assembly has the right to discuss and vote on these expenditures. The assembly may altogether reject the demand against by casting a negative vote.

3.0 Categories of Budget:

After having an understanding of the basics of the Public Finance, we move to more practical aspects of the budget making process. For the purpose of understanding we may define the following categories of budget.

Table 2: Categories of Budget

<table>
<thead>
<tr>
<th>Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>Development Budget</td>
</tr>
<tr>
<td>Current Budget</td>
</tr>
<tr>
<td>Capital Development Budget</td>
</tr>
<tr>
<td>Revenue Development Budget</td>
</tr>
</tbody>
</table>

a) Current Budget:

It is the estimate of expenditure on the recurring activities of the government. For example; expenditures on salaries, repairs, maintenance, office expenses etc.

b) Development Budget:

It is the estimate of the expenditure to be incurred on the development projects eg; buildings, assets, trainings etc.

c) Capital Development Budget:

It is the expenditure on the creation of fixed assets eg buildings, roads.

d) Revenue Development Budget:

It is the expenditure on the creation of movable assets eg vehicles, furniture

4.0 Development Budget/ADP:

4.1 Development Budget is in part and parcel of the ABS. The expenditure part of the statement separately and distinctly shows the development expenditure. This appears either as ADP (Annual Development Program) or PSDP (Public Sector Development Program). The former term appearing mostly in Provincial and District ABS, while the later has been adopted by Federal Government.

4.2 The ABS contains only the grand total of the layout of the development portfolio. The detailed breakup of the ADP is printed in a separate document called ADP Book. For instance, in the current financial year (2011-12) the total layout of the District ADP of Rawalpindi was Rs 1224.286 millions. Similarly, the Punjab ADP is Rs 220 billion during the current financial year.

4.3 The volume of ADP depends upon the fiscal space i.e gap between the revenue receipt and current expenditure. The reader must keep this in mind that the current expenditure is considered as the first charge on the budget. The detailed ADP is prepared by the P&D (Planning and Development) Department of the Government. The ADP is divided into sectors. Usual sectors which appear in the ADP document are:

a) Communication and Works
b) Building
c) Road
d) Social sector
e) Health

10 Copy of ABS of Rawalpindi is placed at Annexure-3.
12 Current expenditure mostly contains the salaries of the government employees. Moreover, non-salary expenditure like utility bills, POL charges, Maintenance, Contingency charges etc are also part of current expenditure.
13 In case of Federal Government, the functions of Planning and Development are performed by a full hedge ministry called the Planning Commission of Pakistan. The Planning Commission of Pakistan works directly under the National Economic Council.
14 In short, it is also called C&W; it comprises mostly on roads and bridges.
f) Education
h) Literacy
i) Sports

4.4 The ADP document is a reflection of the sectoral priorities of the Government. For instance, in the present ADP maximum funds have gone to Road Sector (Rs 36.6 billions) which is indicative of the fact that transport and communication is a preferred sector of the Government. Following table would indicate the sectoral distribution of ADP.

Table 3 Provincial ADP

<table>
<thead>
<tr>
<th>Sector</th>
<th>Rs in bn</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Education</td>
<td>30.4</td>
<td>13.82%</td>
</tr>
<tr>
<td>Technical Education</td>
<td>2</td>
<td>0.91%</td>
</tr>
<tr>
<td>Health</td>
<td>14.9</td>
<td>6.77%</td>
</tr>
<tr>
<td>Other Infrastructure</td>
<td>1.2</td>
<td>0.55%</td>
</tr>
<tr>
<td>Water Supply</td>
<td>10</td>
<td>4.55%</td>
</tr>
<tr>
<td>Roads</td>
<td>36.6</td>
<td>16.64%</td>
</tr>
<tr>
<td>Irrigation</td>
<td>11.2</td>
<td>5.09%</td>
</tr>
<tr>
<td>Urban Development</td>
<td>8.5</td>
<td>3.86%</td>
</tr>
<tr>
<td>Agriculture</td>
<td>3.4</td>
<td>1.55%</td>
</tr>
<tr>
<td>Other</td>
<td>101.8</td>
<td>46.27%</td>
</tr>
<tr>
<td>Total</td>
<td>220</td>
<td></td>
</tr>
</tbody>
</table>

5.0 Development Planning:

5.1 We shall now be focusing our discussion on the steps in development planning. The process of identification, approval and execution of development projects is a continuous process, in which a number of activities are concurrently and simultaneously in progress. For instance, some projects may be at completion stage, others are at inception stage and many more, may be simply under identification stage and flowing out the completed projects15. However, for the purpose of understanding of the reader, we may say that the process of development planning starts in May each year with the printing of the proposed ADP. The typical cycle of ADP would then be;

15 Higher Education is a newly introduced sector at the Provincial Level. This is a sequel of the 18th Constitutional Amendment. Higher Education is now a residuary/provincial subject.

16 It so happens at times that as we near the completion of a Road, we realize that there is a need to construct a side drain or a retaining wall along the road for protecting it against erosion/damage.
### Table 4: Steps in Development Planning

<table>
<thead>
<tr>
<th>Activity</th>
<th>Timeframe</th>
</tr>
</thead>
<tbody>
<tr>
<td>Preparation of ADP</td>
<td>All year (final print in May)</td>
</tr>
<tr>
<td>Preparation RCE (Executing)</td>
<td>July to September</td>
</tr>
<tr>
<td>Preparation of PC-1 (Client)</td>
<td>Simultaneously</td>
</tr>
<tr>
<td>Approval from Competent Forum</td>
<td>December</td>
</tr>
<tr>
<td>Execution</td>
<td>January</td>
</tr>
</tbody>
</table>

5.2 Reader should keep this in mind that the process of identification of projects continues throughout the year. The projects are identified on need basis. These may be identified by the elected representatives, cabinet members, consultation groups, Provincial Secretaries, heads of the attached departments, heads of administrative civil divisions, District Administrators etc.

5.3 These are submitted/communicated to the Planning and Development Department in the form of proposals or resolutions. The P&D Department then consolidates and collates these proposals. Once all the proposals have been collected, they are presented to the cabinet. The cabinet prioritizes the proposals according to the priority of the government. The ADP is thus finally printed in May and sent to the parliament for debate and approval. The parliament usually passes the ADP without much debate/alteration since it has already been printed in accordance with the priorities of the government. The final approval of the ADP comes at 30th June i.e. along with the Budget. As discussed earlier, ADP is in fact part and parcel of the ABS.

5.4 Once the ADP has been approved, the printed lists containing the name of the projects and the annual allocation are communicated to the respective executing agencies.

---

5.5 The EAs\(^{21}\) cast the rough cost estimates of the projects. In case the cost of the project is more than Rs 1.5 millions then a PC-1 is prepared by the client department as well. At this stage, it is important to understand the concept of client department. An example will serve the purpose of elaborating this point. For instance, the cost estimate for the construction of a school building is prepared by the building division of the works department. If the cost estimate is above Rs 1.5 million then the estimate is forwarded to the Education Department. In this case, the Education department is the client department, who will prepare the PC-1 of the project.

5.6 The estimate/PC-1 is submitted to the concerned competent forum for approval. The forum which is competent to approve any project depends upon the size of the project. The table below indicates the pecuniary competence of approval forums;

<table>
<thead>
<tr>
<th>Forum</th>
<th>Maximum Limit</th>
</tr>
</thead>
<tbody>
<tr>
<td>DDC/DCO(^{22})</td>
<td>50 mn</td>
</tr>
<tr>
<td>DDWP/Commissioner</td>
<td>100 mn</td>
</tr>
<tr>
<td>DDSC/Secretary</td>
<td>200 mn</td>
</tr>
<tr>
<td>PDWP/Chairman</td>
<td>1000 mn</td>
</tr>
<tr>
<td>CDWP/ECNEC</td>
<td>No limit</td>
</tr>
</tbody>
</table>

5.7 The concerned forum examines the estimates and ensures that there are sufficient funds for the project. An important concept which needs to be elaborated here is that of MRS (Market Rates Schedule). The Finance Department of the Punjab Government, announces a schedule of rates for each item of construction. For instance, the rate of cement, brick, labour, steel, wood

---

\(^{21}\) There are a large number of executing agencies like Irrigation Department, Works and Services Department, Education Department, Development Authorities, Public Health Engineering Department etc.

\(^{22}\) Relevant Notifications have been placed at Annexure-5.
et al. These rates are published on a quarterly basis, i.e., in January, April, July, and October each year. These rates are available for public viewing on the website of the Finance Department. It is the duty of the authority/forum to ensure that the estimate has been prepared in accordance with the MRS of the concerned quarter. Upon satisfactory examination, the competent authority shall issue "Administrative Approval" of the project.

5.8 An Administrative Approval will not be limited to, but essentially be containing the following components:

- **a)** Name of the scheme/project
- **b)** Approved cost of the scheme/project
- **c)** Name of the program/sector under which the project has been executed
- **d)** Name of the EA
- **e)** Object codes
- **f)** Signatures of the Authority
- **g)** Number and date of approval

5.9 After the Administrative Approval, the funds of the project are released to the concerned executing agency. The EA initiates the bidding process and launches the execution of the project. Details of the execution process are beyond the scope of this paper. However, it may only be added for the knowledge of the reader that the government primarily follows the Lump-Sum mode of contracting, i.e., single payment of money against the pre-decided work done. There are other and better modes of contracting like Turn-Key, BOT, BLT etc. But the preferred and more frequent mode of contracting is Lump-Sum. Moreover, the government has lately introduced the PPRA (Punjab Procurement Regulatory Authority) Rules 2009. These rules have made the bidding process more competitive and transparent.

---

6.0 Planning Procedures at District level

6.1 The finance and planning procedures at the level of district are a miniature of the provincial planning procedures. These are primarily governed by the following:

- **a)** Punjab Local Government Ordinance 2001
- **b)** District Government Budget Rules 2003

We shall be discussing the highlights and crux of the provisions of the above rules, instead of going into rule by rule detail.

6.2 The Chapters 12 ad 12-A of the PLGO 2001 lay down the fundamental of District Government Finance and Planning. Each District is to have its own "Local Fund," which is called Account-IV. This fund is placed in State Bank of Pakistan, and where there is no branch of State Bank, then it is placed in the National Bank of Pakistan. The reader should not get confused by the State Bank of Pakistan. The Account-IV of the District is operated just like a bank account. The receipt into the account is through following resources:

- **a)** Grants from the Provincial Government under PFC Award
- **b)** Taxes raised/levied by the district
- **c)** Fees and rents collected on government property
- **d)** Proceeds from auctions

6.3 It is important to have a mention of the PFC Award at this stage. Chapter 12-A of the PLGO 2001 deals with the establishment and functioning of the PFC. We shall be discussing the detailed functions of the PFC in a separate paper. For now, it is important for the reader to keep in mind that the PFC in fact constitutes the backbone of the Local Government System. It is the edifice on which this fort rests.

6.4 PFC works on the same principles as those of NFC. All the PCF is divided into 2 categories namely, Provincial Retained Fund and Provincial Allocable Fund. Out of the later, the District Governments, TMAs and Union Administrations get

---


24 If the estimate has been prepared for instance in the month of November then the MRS of the quarter October-December will be followed.

25 A sample Administrative Approval has been annexed at Annexure-6 for convenience of the reader.

26 This is the new terminology for what we used to call "head of account" in old days.


28 Section 107 of PLGO 2001.


30 Under Section 116 of PLGO 2001, the District is authorized to levy taxes in accordance with the Second Schedule. Copy of the Second Schedule is placed at Annexure-8 for the reader to have an idea of the permissible taxes.
their annual share on the basis of the Award announced by the PFC. The PFC Award is valid for 3 years. PFC share is the major source of receipt for the District Governments.

6.5 On the other hand, the authorized officers of the district are allowed to draw funds from the Account-IV in accordance with the procedure. DCO is the principal accounting officer of the Account and has the power to designate as many drawing officers as he deems necessary for smooth working of the administration.

7.0 District Budget
7.1 The Sections 110, 111 and 112 of the PLGO 2001 deals with the preparation of district budget. The fundamental principles regarding district budget can be summed up in following points;

a) District budget is presented after the approval of the provincial budget
b) District budget must be approved before 31st of July

c) The DCO shall discuss the budget in the DDC and then sent to Nazim with his recommendations
d) Budget is presented by the Nazim before the Council and passed by simple majority. However, Charged Expenditures shall not be open for voting.
e) ABS shall show the receipts and expenditure separately as was the case with province. There is specific performa provided in the Second Schedule of the Budget Rules for this purpose.
f) Districts are not allowed to pass deficit budget
g) Districts are not allowed to raise loans
h) District must always ensure that they have 5% of their current expenditure as cash reserve.

7.2 The preparation and execution of approved budget is an ongoing process. As such the budget undergoes changes on daily basis. This point has already been discussed that, there can be no definite starting of ending points of budget. It is more like a cycle which continues to go on and on. However, for the purpose of teaching the reader we may say that the budget cycle starts from the issuance of the Budget Call Letter under Rule 11 of the Budget Rules. The Budget Call Letter is issued to all the EDOs from the office of District Officer (Finance and Budget). The table below indicates the steps in preparation and approval of District Budget;

<table>
<thead>
<tr>
<th>Table-6: Budget Process</th>
</tr>
</thead>
<tbody>
<tr>
<td>Budget Call Letter</td>
</tr>
<tr>
<td>Receipt of Demands from Head of</td>
</tr>
<tr>
<td>Excess and Surrender of Current</td>
</tr>
<tr>
<td>Consolidation of all demands in</td>
</tr>
<tr>
<td>Submission to the Parliament and</td>
</tr>
<tr>
<td>Discussion and approval by the</td>
</tr>
<tr>
<td>Release of grants to the Heads of</td>
</tr>
<tr>
<td>Final Accounts of the Previous</td>
</tr>
</tbody>
</table>

8.0 Development Planning at District
8.1 The development planning at the district level is part and parcel of the Budget Preparation Process, because this is a mandatory requirement of Rule 39 of the Budget Rules. The development budget cycle at the district is almost the same as already discussed, therefore, we shall not be going into the details. However, some highlighting points of the Development Planning at the District Level are;

a) The ADP is presented as part of District Budget.
b) The current expenditure of the district is considered as the first charge on the budget
c) The development lay out of the district shall be determined by the following formula, Total Receipt of the District – Current Expenditure.
d) 25% of the Development layout shall be reserved to CCB projects.

Note:
- See Annexure-10.
- See Annexure-11.
- See Annexure-12.
- See Annexure-13.
- This is a mandatory provision of Section-109 of the PLGO 2001. See Annexure-13.
e) Development Schemes/Projects are identified by the Nazims of UCs, Towns and District Nazim himself. The EDOs and the DCO may also identify schemes. In a recent trend, the provincial governments have also started to advise the District Governments to include schemes in their ADPs.

f) All proposals of Development Projects are prepared on form BDD-4.\textsuperscript{46}

g) All the proposals are collected and collated by the office of DO(P) and submitted to DCO/Nazim.

h) The proposals are approved by the DCO in DDC and recommended to District Council for approval.

i) ADP is presented by the Nazim to the Council for approval.

9.0 Critical Analysis

9.1 The process of Budget and Planning is almost the same at the level of Province and District. As a matter of fact, the District Government Budget Rules 2003 have been prepared and notified by the provincial government. The idea in not the change the procedure, but to devolve the powers of decision making to a level which is close to the level of implementation. This is a time tested practice for achieving best result; often called the Principal of subsidiarity.

9.2 However, the district governments have shown certain weaknesses on the operational side, due to which their effectiveness in development implementation has come under question. Some of these factors are;

a) Lack of Own Source Revenues

Districts have remained largely dependent on grants from the Provincial Government i.e PFC. For instance, in Rawalpindi own source revenue has been Rs 152.922 mn during the financial year 2010-11 against a total receipt of Rs. 9597.033 mn\textsuperscript{41}.

b) Heavy Current Expenditure

Low resource generation, combined with heavy current expenditure leaves little room for development planning at the district level. As mentioned above at Para-8.1 above, development expenditure is only allowed when some room is available. For instance, the current expenditure of Rawalpindi remained Rs 6527.568 mn against a development expenditure of Rs. 124.157 mn.

c) Interference

Provincial Governments keep issuing instructions to the District for utilization and management of their funds. For instance, the provincial government kept complete ban on all development schemes from 2008 to 2011. Under Section-4 of PLGO 2001 the District Governments in performance of their functions, are not to impede or prejudice the executive authority of the Provincial Governments.

10.0 Conclusion

10.1 It can be concluded from the above that, there is an elaborate and sufficient frame work for the functioning and planning at the provincial and district level. Moreover, there exists a coherent and uniform system of working at all levels of the government. This aspect is particularly important in the Federal form of Government like Pakistan. Districts, however, need to increase their own source revenue to playing effective role in development planning.

\textsuperscript{46} BDD-4 is a miniature of PC-1 form. It is basically a questionnaire of 12 questions. PC-1 is also accepted in lieu of BDD-4. Copy of BDD-4 is placed at Annexure-14 for ready reference.

\textsuperscript{41} See Annexure 3.
Following are the objectives of BSC

- To undertake analyses of the federal, provincial and district budgets.
- To identify partners in the selected districts and provide them with budget analysis reports and guidance for working on the ground.
- To engage with governments for budget reforms and increased allocation in social sector.
- To impart trainings to civil society groups on Budget analysis and Advocacy
- To provide technical support to other coalition/network partners.

LIST OF ACRONYMS

<table>
<thead>
<tr>
<th>AA</th>
<th>Administrative Approval</th>
</tr>
</thead>
<tbody>
<tr>
<td>ABS</td>
<td>Annual Budget Statement</td>
</tr>
<tr>
<td>ADP</td>
<td>Annual Development Program</td>
</tr>
<tr>
<td>CCB</td>
<td>Citizen Community Board</td>
</tr>
<tr>
<td>BDD</td>
<td>Budget Development Details</td>
</tr>
<tr>
<td>BLT</td>
<td>Built, Leased and Transferred</td>
</tr>
<tr>
<td>BOT</td>
<td>Build, Operate and Transfer</td>
</tr>
<tr>
<td>DO</td>
<td>District Officer</td>
</tr>
<tr>
<td>DCO</td>
<td>District Coordination Officer</td>
</tr>
<tr>
<td>EA</td>
<td>Executing Agency</td>
</tr>
<tr>
<td>EDO</td>
<td>Executive District Officer</td>
</tr>
<tr>
<td>MRS</td>
<td>Market Rates Schedule</td>
</tr>
<tr>
<td>NFC</td>
<td>National Finance Commission</td>
</tr>
<tr>
<td>PCF</td>
<td>Provincial Consolidated Fund</td>
</tr>
<tr>
<td>PC-1</td>
<td>Planning Commission Form No 1</td>
</tr>
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<td>Planning and Development Department</td>
</tr>
<tr>
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<td>Provincial Finance Commission</td>
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<tr>
<td>PLGO</td>
<td>Punjab Local Government Ordinance</td>
</tr>
<tr>
<td>POL</td>
<td>Petrol, Oil and Lubricants</td>
</tr>
<tr>
<td>PSPD</td>
<td>Public Sector Development Program</td>
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<tr>
<td>RCE</td>
<td>Rough Cost Estimates</td>
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<tr>
<td>TMA</td>
<td>Town Municipal Administration</td>
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<tr>
<td>UC</td>
<td>Union Council</td>
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