



PEJABAT SETIAUSAHA KEWANGAN NEGERI
TINGKAT 14, 17 & 18
WISMA BAPA MALAYSIA
PETRA JAYA
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SARAWAK

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SEGERA/URGENT

Ruj. Tuan :
Ruj. Kami : SFS/00021/2 SFS-Circular(B)(T)(3)
Tarikh : 19 JUN 2017

Kepada: Sila lihat agihan

Tuan,

GUIDELINES ON THE PREPARATION AND SUBMISSION OF REVENUE AND EXPENDITURE ESTIMATES, 2018 AND 2019

Adalah saya ingin merujuk kepada perkara tercatat di atas dan bersama-sama ini dikepilkan satu (1) salinan **Pekeliling No. 5 Tahun 2017: Guidelines on The Preparation And Submission of Revenue and Expenditure Estimates, 2018 and 2019** untuk perhatian dan tindakan pihak tuan selanjutnya.

2. Semua Pegawai Pengawal adalah diminta untuk melantik **Budget Coordinating Officer (BCor)** masing-masing bagi Perbelanjaan Mengurus (termasuk Hasil, jika berkenaan) dan Perbelanjaan Pembangunan secara bertulis. Perlantikan **BCor** di dalam **State Integrated Financial, Budgeting and Accounting System Version 2 (SIFBAS V.2)/ Budget System** hendaklah dibuat terlebih dahulu sebelum sebarang kemasukan data bagi Anggaran Belanjawan Tahun 2018 dan 2019 dapat dilakukan.
3. Sila ambil perhatian mengenai tarikh penghantaran Draf Belanjawan secara *online* seperti di dalam **Lampiran (II)** panduan tersebut.

Sekian, terima kasih.

“BERSATU BERUSAHA BERBAKTI”

“AN HONOUR TO SERVE”

Yang benar

(DATU JUNAIDI BIN HAJI REDUAN)
b.p.Setiausaha Kewangan Negeri
Sarawak

Senarai agihan:-

1. Setiausaha Kerajaan Negeri
(U.P: Pengarah, Unit Pentadbiran)
2. YA Peguam Besar Negeri
3. Setiausaha Sulit kepada T.Y.T. Yang di-Pertua Negeri Sarawak
4. Setiausaha, Dewan Undangan Negeri
5. Setiausaha, Suruhanjaya Perkhidmatan Awam
6. Ketua Hakim Syarie, Mahkamah Syariah
7. Setiausaha Tetap, Kementerian Kewangan dan Perancangan Ekonomi
8. Setiausaha Tetap, Kementerian Pembangunan Infrastruktur dan Pengangkutan
9. Setiausaha Tetap, Kementerian Pembangunan Bandar dan Sumber Asli
10. Setiausaha Tetap, Kementerian Kerajaan Tempatan dan Perumahan
11. Setiausaha Tetap, Kementerian Pelancongan, Kesenian dan Kebudayaan
12. Setiausaha Tetap, Kementerian Pembangunan Perindustrian dan Usahawan
13. Setiausaha Tetap, Kementerian Pemodenan Pertanian dan Pembangunan Tanah Adat Bumiputera dan Wilayah
14. Setiausaha Tetap, Kementerian Kemudahan
15. Setiausaha Tetap, Kementerian Kebajikan, Kesejahteraan Komuniti, Wanita, Pembangunan Keluarga dan Kanak-Kanak
16. Setiausaha Tetap, Kementerian Perdagangan Antarabangsa dan E-Dagang
17. Setiausaha Tetap, Kementerian Pendidikan, Sains dan Penyelidikan Teknologi
18. Akauntan Negeri Sarawak
19. Pengarah, Unit Perancang Negeri
20. Pengarah, Jabatan Agama Islam
21. Pengarah, Jabatan Kebajikan Masyarakat Negeri Sarawak
22. Pengarah, Jabatan Kerja Raya
23. Pengarah, Jabatan Hutan
24. Pengarah, Jabatan Tanah dan Survei
25. Pengarah, Jabatan Pertanian
26. Pengarah, Jabatan Pengairan dan Saliran
27. Pengarah, Jabatan Muzium
28. Pengarah, Jabatan Perkhidmatan Pembedung
29. Mufti, Jabatan Mufti Negeri Sarawak
30. Pengarah, Jabatan Wanita dan Keluarga
31. Pengarah, Jabatan Bekalan Air Luar Bandar
32. Pengarah, Jabatan Perkhidmatan Veterinar

33. Pengarah, Jabatan Taman Negara dan Hidupan Liar
34. Residen Bahagian Kuching
35. Residen Bahagian Sri Aman
36. Residen Bahagian Sibul
37. Residen Bahagian Miri
38. Residen Bahagian Limbang
39. Residen Bahagian Sarikei
40. Residen Bahagian Kapit
41. Residen Bahagian Bintulu
42. Residen Bahagian Samarahan
43. Residen Bahagian Mukah
44. Residen Bahagian Betong
45. Residen Bahagian Serian
46. D/FA

Senarai agihan Badan Berkanun:

1. Pengurus Besar, Perbadanan Perusahaan Kemajuan Kayu Sarawak (PUSAKA)
2. Pengurus Besar, Lembaga Pembangunan dan Lindungan Tanah Sarawak (LCDCA)
3. Pengurus Besar, Lembaga Air Kuching
4. Pengurus Besar, Lembaga Air Sibu
5. Pengurus Besar, Lembaga Pelabuhan Kuching
6. Pengurus Besar, Lembaga Pelabuhan Rajang
7. Pengurus Besar, Lembaga Pelabuhan Tanjung Manis
8. Pengurus Besar, Lembaga Pelabuhan Miri
9. Pengurus Besar, Lembaga Kemajuan Bintulu
10. Pengurus Besar, Lembaga Pelabuhan Samalaju
11. Pengurus Besar, Lembaga Kemajuan Tanah Sarawak (SLDB)
12. Pengurus Besar, Perbadanan Stadium Negeri Sarawak
13. Pengurus Besar, Perbadanan Pembangunan Ekonomi Sarawak (SEDC)
14. Pengurus Besar, Lembaga Penyatuan dan Pemulihan Tanah Sarawak (SALCRA)
15. Setiausaha Tetap, Kementerian Perancangan dan Pengurusan Sumber (Lembaga Kumpulan Wang Kawasan Hutan Pemulihan & Pembangunan)
16. Pengarah Urusan, Sarawak Forestry Corporation
17. Pengarah, Yayasan Sarawak
18. Pengarah Eksekutif, Pusat Pembangunan Kemahiran Sarawak (PPKS)
19. Pengarah, Dewan Bandaraya Kuching Utara
20. Setiausaha, Majlis Bandaraya Kuching Selatan
21. Pegawai Eksekutif, Pustaka Negeri Sarawak
22. Ketua Pegawai Eksekutif, Lembaga Pelancongan Sarawak
23. Ketua Pegawai Operasi, Pusat Kepelbagaian Biologi Sarawak
24. Ketua Pegawai Eksekutif, Perbadanan Pembangunan Perumahan Sarawak
25. Kontroller Kualiti Alam Sekitar, Lembaga Sungai-Sungai Sarawak
26. Kontroller Kualiti Alam Sekitar, Lembaga Sumber Asli dan Alam Sekitar, Sarawak
27. Ketua Pegawai Eksekutif, CRAUN Research Sdn. Bhd.



SARAWAK

**GUIDELINES ON THE PREPARATION AND SUBMISSION
OF
REVENUE AND EXPENDITURE ESTIMATES FOR 2018 AND 2019**

**Circular No. 5 of 2017
State Financial Secretary's Office,
Kuching**

3.3.5 The following guidelines should be adhered to during the preparation of the budget proposal:

3.3.5.1 Only programmes/projects submitted/ approved under the 11th Malaysia Plan, by the MMKN and/or by the State Development Executive Committee (SDEC) could be included in the budget proposal.

3.3.5.2 All programmes/projects must be reviewed and realigned to achieve the policy objectives as stated above. Any programme/project that is not in line with the objective should be shelved.

3.3.5.3 All programmes/projects must be well planned, prudently costed and properly scheduled for implementation as well as maximise the utilisation of the existing resources.

3.3.5.4 Agencies must exercise the strictest control in expenditure and enhance the efficiency and effectiveness of their operation.

3.4 Preparation of Estimates

3.4.1 In preparing the 2018 and 2019 Budget Estimates, Controlling Officers must bear in mind the comments, observations and recommendations made by the Public Accounts Committee, the Auditor-General and any specific instructions given by the State Secretary and/or State Financial Authority on existing weaknesses and take necessary steps to prevent the re-occurrence of similar problems. These weaknesses include:

(a) nil expenditure made for approved allocation;

(b) actual expenditure is less than 50% of the approved allocation; and

(c) approved additional allocation vide transfer of fund (virement) and/or supplementary not fully utilized.

3.4.2 Every Controlling Officer is advised to critically scrutinize and to exercise prudence in the preparation of his expenditure budget. Good budgeting practices would inevitably enhance the quality of the budget submissions and thus minimize the need to raise additional allocation either through virement and/or supplementary or to explain for any underutilized allocation during the year.

3.4.3 The State budget besides being a budgetary control tool, also provides mechanisms for Controlling Officers to:

- (i) plan and analyze the Department's programmes and activities critically, and
- (ii) evaluate their performances in relation to the Department's goal and objectives.

3.4.4 Pursuant to Section 15A of the Financial Procedure Act 1957 (Revised 1972), Controlling Officer must take responsibility for the control of the expenditure.

3.4.5 Controlling officers are reminded that budgets which have been approved but not spent during a particular financial year would lapse automatically by 31st December i.e. the provision cannot be revote/ cannot be carried forward to the following year.

3.4.6 For costing purposes, current prices and salaries are to be used.

3.5 Submission of Estimates

3.5.1 Agencies are required to submit their draft Revenue Estimates, Ordinary and Development Expenditure Estimates online through the Budget System under State Integrated Financial, Budgeting and Accounting System Version 2 (SIFBAS V.2) to their respective Ministries or the State Secretary (wherever is applicable) as per deadline in Lampiran(II).

3.5.2 Permanent Secretaries are required to:-

- (i) provide directions and guidelines on the preparation of the budget to Departments/Statutory Bodies under their control,
- (ii) examine the Departmental and Statutory Body Estimates in detail and ensure their compliance with this Circular,
- (iii) list of programme/activity/project of the Department in the order of priority, and
- (iv) ensure that Agencies (including Statutory Bodies) have updated their Budget Estimates in SIFBAS V.2 which is accessible via <http://sifbas.sarawak.gov.my> under EG Applications in SarawakNet.

3.5.3 The system will be opened on **19 June 2017** for budget entry purposes.

3.6 Formats, checklist and deadlines for online submission

- 3.6.1 Lampiran (I) – The checklist of relevant Formats that must be submitted.
- 3.6.2 Lampiran (II) – A checklist of the deadlines for submission of the State Revenue, Ordinary and Development Expenditure Estimates.
- 3.6.3 A copy of the Circular (including attachments) and the latest version of the Manual for Chart of Account can be downloaded from <http://www.sarawaknet.gov.my>.
- 3.6.4 For the purpose of Budget Examination, Controlling Officers are required to prepare and make available detail information including but not limited to the following:
 - (a) forecasting model used for estimation of revenue,
 - (b) detailed calculations of estimates,
 - (c) basis and assumptions regarding future growth, development and performance of any sectors, activities, etc, and
 - (d) actual revenue and expenditure total figures for January to June, 2017.

3.7 Deadlines

- 3.7.1 All online submissions should be completed on or before **24th July 2017 (Monday)**.
- 3.7.2 Late submission may not be considered for examination and inclusion in the 2018 and 2019 Estimates.

4.0 GUIDELINES FOR STATE MINISTRIES AND DEPARTMENTS

4.1 DEVELOPMENT EXPENDITURE ESTIMATES 2018 AND 2019

- 4.1.1 The presentation of the Development Expenditure Estimates 2018 and 2019 will follow the procedure adopted in previous year, i.e. based on Program, Activity, Sub Activity and Sub-Sub Activity under the New Budgeting System. The Draft Development Expenditure Estimates should be presented in **BS.14 – Draf Anggaran Perbelanjaan Pembangunan Terperinci** and **BS.15 – Draf Anggaran Perbelanjaan Pembangunan** format. As such, you are required to do the following:-

- (a) To apportion the expenditure that has been determined for each Program among the activities that supports a particular programme.
- (b) To indicate the targeted outputs (quantitative and qualitative) of each sub activity and/or sub-sub activity that has been established for all the programmes.
- (c) To submit the budget requirement in the Budget System based on the appropriate detailed expenditure code(s). Please refer to the latest version of the Manual for Chart of Account which can be downloaded from Downloads & Manual, SIFBAS User Manual section under SarawakNet homepage.

4.1.2 Only programmes/projects submitted/ approved under the 11th Malaysia Plan, by the MMKN and/or by the SDEC can be included in the budget submission. **Ministries / Departments are required to ensure that the scheme value and 11th Malaysia Plan ceiling appeared in the appropriate columns under the Budget System are correct and provisions requested must be strictly in compliance with the approved scheme value and ceiling.**

4.1.3 Development submissions for 2018 and 2019 must be presented based on the following priorities:

- (a) Contractually Committed Programme/Project;
- (b) Continuation Programme/Project; and
- (c) New Programme/Project.

The online submission of Development Estimates for 2018 and 2019 must be accompanied with **project brief and relevant proof documents to justify and support the budget proposals**. These supporting documents can be uploaded to the Budget System as an attachment to the budget proposal.

4.1.4 Care must be taken to ensure that all projects undertaken by the State by means of reimbursement of actual expenditure by the Federal Government are included as reimbursable items in the Development Estimates.

4.1.5 All Controlling Officers should ensure that Agencies under their purview, including Statutory Bodies and Local Authorities to budget requirement online through the Budget System under SIFBAS V.2. For projects which are financed either by State Funds, Federal Grants and/or Loans, the budget requirement must

4.4.2 The Ordinary Expenditure Estimates must support the roles and activities of the agencies concerned in achieving its vision and mission and providing services to its customers and at the same time undertaking the supervision of the implementation of the various development programmes and projects.

4.4.3 Notwithstanding the above, the Department and Ministry must ensure that the total Ordinary Expenditure Estimates for 2018 and 2019 must be based on the actual needs of the activities that they are carrying out to support each program and the outputs of each of the activity. Any new program/activity will not be entertained unless validly justified.

4.5 PREPARATION OF ORDINARY EXPENDITURE ESTIMATES 2018 AND 2019

4.5.1 Ordinary Expenditure Estimates are classified under the following categories:-

- (i) Personnel Emoluments (10000)
- (ii) Supplies and services (20000)
- (i) Assets (30000)
- (ii) Grants and fixed payments (40000)
- (v) Other expenditures (50000)

All Ministries/Departments must adhere to the detailed guidelines on the preparation of the Ordinary Expenditure Estimates as outlined below.

4.5.2 Personnel Emoluments (10000)

4.5.2.1 The estimates for personnel emoluments should include estimates for existing posts including those newly created by Establishment Warrant i.e. established and pensionable posts, established but non-pensionable posts, and contract officers on established posts or *tambahsentara* post.

4.5.2.2 The Estimates must be presented in format **BS.06- Draf Anggaran Perbelanjaan Emolumen (Objek Am 10000) for 2018 and 2019 separately.**

4.5.2.3 In completing format **BS.06**, Controlling Officers must follow the order of posts and should ensure that the following are complied with:

- (i) The emolument for existing filled posts will be generated from Payroll System. For those staff not paid under payroll system, full details are to be given **by key-in all relevant informations under Emolument Budget Entry of Budget System.**
- (ii) All Personnel Emoluments should be grouped under **Activity 01 of Program 01** under **General Object – 10000.**
- (iii) The guidelines in the Manual of the Chart of Account must be adhered to in the calculation of Emoluments.
- (iv) The total annual financial provision must be made for all emolument paid under Ministry/Department's **Payroll Centre.**
- (v) No provision is to be made for **approved vacant posts** unless the candidates have been interviewed and confirmed to report duty.
- (vi) Only one provision should be provided if there exists a substantive post and a "Tambahsentara" post for the same job.
- (vii) No provision should be made for bonus (expenditure code 15201).

Note: **Provision for overtime under expenditure code 14101 – Government Officers Overtime Allowances shall not exceed the approved allocation for the year 2017.**

4.5.3 **Supplies and Services (20000), Grants and Fixed Payments (40000) and Other expenditures (50000)**

4.5.3.1 Proposals for these groups should be presented in format **BS.08-Draf Anggaran Perbelanjaan Mengurus Menurut Program/Aktiviti** and **BS.09- Ringkasan Keseluruhan Anggaran Belanjawan Mengurus Bagi Semua Program Dan Aktiviti Menurut Objek Am/Objek Sebagai.**

4.5.3.2 For 2018 and 2019, the amount budgeted for Supplies and Services (20000) Estimates should be based on actual needs subject to departmental ceiling set in paragraph 4.6.

4.5.3.3 No increase in expenditure under Grants and Fixed Payments (40000) and Other Expenditure (50000) is allowed unless there is a specific approval by relevant authority.

4.5.3.4 Training Programs (State Human Resource Unit)

This office will work separately with the Chief Minister's Department for provisions for staff training. Ministries and Departments need not submit their request to State Financial Secretary. Nevertheless, certain Departments can put up provisions under their Department's Budget for special training. However, it must be cleared by State Human Resource Unit of the Chief Minister's Department to avoid double provision.

By copy of this circular, Director of State Human Resource Unit, Chief Minister's Department, Sarawak is required to liaise with Ministries/Departments for necessary action.

4.5.4 Assets (30000)

4.5.4.1 Proposal for Assets (30000) should also be presented in format **BS.07-Draf Anggaran Perbelanjaan Mengurus Di Bawah Objek Am 30000 (Aset).**

4.5.4.2 In submitting proposals for assets, indication must be given on whether the relevant asset required is a new addition or for replacement. Requests for replacement of relevant assets should be accompanied by Board of Survey reports and proof of tender for disposal and receipt where applicable. These supporting documents can be uploaded to the Budget System as attachment to the budget proposal.

4.5.4.3 Computers, office machines and equipments

For 2018 and 2019, expenditure for supply and maintenance of office machines and equipments as well as provision pertaining to computerization are under the control of State Secretary. Therefore, all requests for provision and maintenance for computers, office machines and equipments should be submitted to the

Director of State Services and Modernization Unit, Chief Minister's Department, Sarawak for consideration in the annual estimates with the exception of calculator costing less than RM200 each, which are to be listed separately in Departmental Budget and can be purchased directly by the Department.

By copy of this Circular, Director of State Services and Modernization Unit, Chief Minister's Department, is required to liaise with Ministries/Departments for necessary action to be taken.

4.5.4.4 Office furniture and fittings

For 2018 and 2019, all requests for office furniture and fittings either new units or for replacement units must be submitted to the Public Works Department.

By copy of this Circular, Director of Public Works Department is required to liaise with Ministries/Departments for necessary action.

4.5.4.5 Requests for office machines and equipments, computers, office furniture and fittings made separately by Ministries and Departments in their own respective Estimates submission will not be considered.

4.5.4.6 Field Machineries and Equipments

All other machineries and equipments that do not fall within the category as per para 4.5.4.3 and 4.5.4.4 are to be submitted in the departmental estimates.

Only justifiable request would be given consideration.

4.5.4.7 Other Capital Assets

Requests for smaller assets peculiar to the needs of Ministries/Departments must be highly justifiable. Otherwise, such request would not be entertained.

4.5.4.8 Motor Vehicles

This office will work separately with the Chief Minister's Department for provision of staff and Departmental motor vehicles. Ministries and Departments need to submit

their requests to **Director of Administration Unit, Chief Minister's Department.**

By copy of this Circular, Director of Administration Unit, Chief Minister's Department is required to liaise with Ministries/Departments for necessary action to be taken.

- 4.5.4.9 Only those Ministries/Departments who have 50% reimbursement in grant from Federal Government for their annual operating expenditure subject to an annual increment of not more than 10% can submit the requests for Assets (30000) directly in their own respective Estimates submission.

4.5.5 Public Works Recurrent

- 4.5.5.1 The maintenance of wharves, water supplies and public buildings including improvement of buildings and minor works is to be included under Public Works Recurrent. All requests for provision under these items shall be submitted by memorandum to the Divisional Engineer who will be responsible for compiling all requests and forwarding them to the Director of Public Works for consideration.

- 4.5.5.2 Office renovations shall be given low priority. Where these are unavoidable, all requests should be submitted to the Director of Public Works who would in turn extend a copy to the State Secretary and State Financial Secretary. This is to ensure that such submission can be more effectively monitored and if approved, for inclusion in the annual estimates. For Departments maintaining their own institutional quarters, all bids for allocation of funds should be submitted to the Public Works Department for inclusion in the annual maintenance estimates under PWD's budget. The Director of Public Works should submit detailed and itemized maintenance of buildings programmes on Division-by-Division basis.

By copy of this Circular, Director of Public Works Department is required to liaise with Ministries/Departments for necessary action.

- 4.6 Notwithstanding the above, the total estimated ordinary expenditure for 2018 and also 2019 shall not exceed the approved allocation for the year 2017.**

4.7 STAFF PROPOSALS 2018 AND 2019

The State Secretary's Office will deal separately on this subject.

5. GUIDELINES FOR STATUTORY BODIES

5.1 ORDINARY EXPENDITURE ESTIMATES 2018 AND 2019

5.1.1 Statutory Bodies, with commercial and income-earning activities should be self-supporting in terms of operating expenditure. As a general policy, all operating grants will be gradually reduced until they are completely phased out. However, those still dependent on the State must submit:-

- (i) All revenue derived from all sources separately for the years 2015 (audited), 2016 (actual), 2017 (revised) and estimates for 2018 and 2019.
- (ii) Detailed information on their operating expenditure requirements for the same period as in (i).
- (iii) All increase in expenditure required in 2018 and 2019 such as in connection with the creation of posts and any other similar administrative expenditure must be properly justified. The revised allocation in respect of 2017 and the actual expenditure for 2016 for all expenditure items must be clearly explained.

5.1.2 The total estimated operating expenditure for 2018 and also 2019 either self supported or through other source including State grant **shall not exceed the approved allocation for the year 2017.**

5.1.3 The above information must be submitted in the following pro-forma statements (both Authority and Group, if any) for the periods mentioned above to be prepared in columnar form:-

- (i) Balance sheet
- (ii) Income and Expenditure Statement
- (iii) Cashflow Statement

5.1.4 Statutory Bodies are also required to explain what action has been taken to reduce dependency on State Grant and what are the impact and effectiveness of such action.

5.1.5 For Statutory Body that does not require State Grant to meet their Operating Expenditure, items 5.1.1 to 5.1.4 are not required to be submitted.

5.2 DEVELOPMENT EXPENDITURE ESTIMATES 2018 AND 2019

5.2.1 Guidelines in respect of Development Expenditure Estimates submission at paragraph 4.1 of this Circular is also applicable for Statutory Bodies. Statutory Bodies are also required to present their budget proposal based on BS.14 and BS.15 report format in respect of projects which are financed either by State Funds (grant and loan), Federal Grant and/or loans.

5.2.2 In addition, Statutory Bodies shall provide the following information:

- (i) the amount required from the State Government for each project, the total cost involved and other sources of funds i.e. from internal funds, Federal Government and other financial institutions. The assessment of financing requirement of a project would be looked at from various sources of funds.
- (ii) the progress and performance in respect of all on-going projects and their sources of finance.

5.3 All submissions by Statutory Bodies must be approved by the Board of Directors of the statutory body before submitting their estimates to the State Financial Secretary's Office.

6. Permanent Secretaries in charge of the respective Statutory Bodies must ensure that the budget submissions are in compliance with these guidelines and are required to submit to this office their views thereon or under separate cover.



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(DATO SRI AHMAD TARMIZI BIN HJ. SULAIMAN)
Setiausaha Kewangan Negeri,
Sarawak

State Financial Secretary's Office, Kuching
[SFS/00021/2 SFS-CIRCULARS(B)(T)]

LIST OF RELEVANT FORMAT FROM SIFBAS V.2

<u>Format</u>	<u>Subject</u>
Revenue	BS.01- Draf Anggaran Hasil (Perkiraan Terperinci) BS.02- Draf Anggaran Belanjawan Hasil Mengikut Objek Lanjut BS.03- Draf Keseluruhan Anggaran Hasil
Ordinary Expenditure	BS.06- Draf Anggaran Perbelanjaan Emolumen (Objek Am 10000) BS.07- Draf Anggaran Perbelanjaan Mengurus Di Bawah Objek Am 30000(Aset) BS.08- Draf Anggaran Perbelanjaan Mengurus Menurut Program/Aktiviti BS.09- Ringkasan Keseluruhan Anggaran Belanjawan Mengurus Bagi Semua Program Dan Aktiviti Menurut Objek Am/Objek Sebagai
Development	BS.14- Draf Anggaran Perbelanjaan Pembangunan Yang Terperinci BS.15- Draf Anggaran Perbelanjaan Pembangunan Berdasarkan Program/Aktiviti/Sub Aktiviti/Sub-Sub Aktiviti

Lampiran (II)

DEADLINES FOR ONLINE SUBMISSION OF DRAFT ORDINARY AND DEVELOPMENT EXPENDITURE ESTIMATES AND REVENUE ESTIMATES, 2018 AND 2019

Particulars	Deadlines for Online Submission in SIFBAS V.2/ Budget System	
	Agencies to Ministries	Ministries and State Secretary's Office to State Financial Secretary
For Ministries and Government Departments	Date	Date
Development Estimates 2018 and 2019	12 th July 2017	24 th July 2017
State Revenue Estimates 2018 and 2019	12 th July 2017	24 th July 2017
Ordinary Expenditure Estimates 2018 and 2019	12 th July 2017	24 th July 2017
For Statutory Bodies		
Development Estimates and Operating Expenditure 2018 and 2019	12 th July 2017	24 th July 2017