

Implementation of Current Budget



Current budget is also referred to as non-development budget. It is about the day to day expenditures required to run various programs or facilities like schools, colleges & hospitals. Current budget includes allocations for heads such as:

- Salaries of officers and other staff
- Allowances
- Utilities like gas, electricity & water
- Communication
- Travel
- Stationary and other consumables
- Purchase of equipment
- Repair and maintenance

For ensuring efficiency and transparency in the process of implementing the current budget, the District Government must ensure the following best practices and legal requirements:

- Schedule of authorized expenditures should be communicated to Drawing and Disbursing Officers (DDOs) by 2nd week of July
- Staff should be recruited in a timely manner against the sanctioned but vacant posts
- Needs of facilities engaged in service delivery such as schools should be given preference over the needs of officers
- Payments to suppliers should be made in a timely manner
- Complete transparency must be ensured in reimbursements, payment of bills and procurements
- Utilization of allocated budget should be regularly monitored
- Monthly expenditure reports should be submitted to the District Council and displayed at conspicuous places for public information
- Maximum information about procurements, payments and suppliers should be posted on the website