



PEJABAT SETIAUSAHA KEWANGAN NEGERI
TINGKAT 12, 14, 17 & 18
WISMA BAPA MALAYSIA
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Our ref. : SFS/00021/4 SFS -Circulars(B)(19)

Date : 22 MAY 2026

All Permanent Secretaries
All Head of Departments
All Residents
Statutory Bodies and GLCs

YB Datuk Amar/Yang Arif Dato Sri/YBhg. Dato Sri/YBhg. Datu/Dato/Tuan/Puan,

STATE FINANCIAL SECRETARY CIRCULAR NO. 6/2026:
GUIDELINES ON THE PREPARATION AND SUBMISSION OF REVENUE
AND EXPENDITURE ESTIMATES FOR 2027

Reference is made to the above.

2. I forwarded herewith is the State Financial Secretary Circular No. 6/2026: Guidelines On The Preparation and Submission of Revenue and Expenditure Estimates for 2027 for attention and action by all the Controlling Officers, and Heads of Departments/ Agencies.

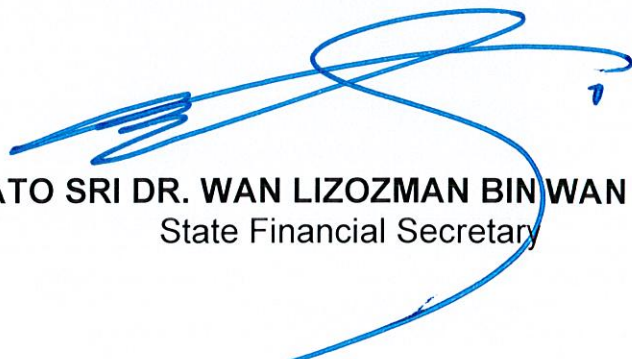
3. In this regard, the Controlling Officers must appoint Budget Coordinating Officer (BCOr) at their respective agencies who will be responsible to coordinate online submission of Revenue and Expenditure Estimates for the Year 2027 via Budget System.

4. The draft Revenue and Expenditure Estimates for Year 2027 must reach the State Financial Secretary's Office **not later than 13th July 2026** as specified in Appendix (III) of the budget circular.

Thank you.

“BERSATU BERUSAHA BERBAKTI“

“AN HONOUR TO SERVE“



(DATO SRI DR. WAN LIZOZMAN BIN WAN OMAR)
State Financial Secretary

Senarai Agihan Jabatan Premier Sarawak :-

1. Setiausaha Kerajaan Sarawak
2. Timbalan Setiausaha Kerajaan Sarawak (Perancang Ekonomi dan Pembangunan)
3. Timbalan Setiausaha Kerajaan Sarawak (Operasi)
4. Timbalan Setiausaha Kerajaan Sarawak (Pentadbiran)
5. Pengarah, Unit Pengurusan dan Pembangunan Sumber Manusia
6. Pengarah, Unit Pentadbiran
7. Pengarah, Unit Perancang Ekonomi Sarawak
8. Pengarah, Unit Protokol, Istiadat dan Pengurusan Acara Sarawak
9. Pengarah, Unit Komunikasi Awam Sarawak
10. Pengarah, Unit Pemantauan Pelaksanaan Sarawak
11. Pengarah, Unit Keselamatan dan Penguatkuasaan Sarawak
12. Pengarah, Unit Audit Dalam
13. Pengarah, Unit Digitalisasi Perkhidmatan Awam Sarawak
14. Pengarah, Unit Transformasi dan Inovasi Sarawak
15. Pengarah, Unit Hal Ehwal Agama-Agama Lain
16. Pengarah, Unit Integriti dan Ombudsman Sarawak
17. Pengarah, Unit Pengurusan Imigresen dan Buruh
18. Setiausaha, Majlis Adat Istiadat Sarawak
19. Ketua Pendaftar, Mahkamah Bumiputera Sarawak
20. Setiausaha Eksekutif, Majlis Mesyuarat Kerajaan Negeri
21. Setiausaha, Majlis Islam Sarawak

Senarai Agihan Jabatan Kerajaan :-

1. YA Peguam Besar Negeri
2. Akauntan Negeri Sarawak
3. Pengarah, Jabatan Kerja Raya Sarawak
4. Pengarah, Jabatan Pertanian Sarawak
5. Pengarah, Jabatan Tanah dan Survei Sarawak
6. Pengarah, Jabatan Hutan Sarawak
7. Pengarah, Jabatan Pengairan dan Saliran Sarawak
8. Pengarah, Jabatan Muzium Sarawak
9. Pengarah, Jabatan Agama Islam Sarawak
10. Pengarah, Jabatan Kebajikan Masyarakat Negeri Sarawak
11. Pengarah, Jabatan Perkhidmatan Pembetungan Sarawak
12. Pengarah, Jabatan Bekalan Air Luar Bandar Sarawak
13. Pengarah, Jabatan Wanita dan Keluarga Sarawak
14. Pengarah, Jabatan Perkhidmatan Veterinar Sarawak
15. Setiausaha Sulit Kanan kepada T.Y.T. Yang di-Pertua Negeri Sarawak
16. Pengarah, Jabatan Mufti Negeri Sarawak
17. Ketua Hakim Syariah, Jabatan Kehakiman Syariah
18. Setiausaha, Dewan Undangan Negeri
19. Setiausaha, Suruhanjaya Perkhidmatan Awam
20. Pengarah, Jabatan Pendakwaan Syariah Sarawak

Senarai Agihan Kementerian :-

1. Setiausaha Tetap, Kementerian Sumber Asli dan Pembangunan Bandar Sarawak
2. Setiausaha Tetap, Kementerian Tenaga dan Kelestarian Alam Sekitar Sarawak
3. Setiausaha Tetap, Kementerian Infrastruktur dan Pembangunan Pelabuhan Sarawak
4. Setiausaha Tetap, Kementerian Perdagangan Antarabangsa, Industri dan Pelaburan Sarawak
5. Setiausaha Tetap, Kementerian Kesihatan Awam, Perumahan dan Kerajaan Tempatan Sarawak
6. Setiausaha Tetap, Kementerian Industri Makanan, Komoditi dan Pembangunan Wilayah Sarawak
7. Setiausaha Tetap, Kementerian Pengangkutan Sarawak
8. Setiausaha Tetap, Kementerian Utiliti dan Telekomunikasi Sarawak
9. Setiausaha Tetap, Kementerian Pelancongan, Industri Kreatif dan Seni Persembahan Sarawak
10. Setiausaha Tetap, Kementerian Belia, Sukan dan Pembangunan Usahawan Sarawak
11. Setiausaha Tetap, Kementerian Pembangunan Wanita, Kanak-Kanak dan Kesejahteraan Komuniti Sarawak
12. Setiausaha Tetap, Kementerian Pendidikan, Inovasi dan Pembangunan Bakat Sarawak

Senarai Agihan Residen :-

1. Residen Bahagian Kuching
2. Residen Bahagian Sri Aman
3. Residen Bahagian Sibu
4. Residen Bahagian Miri
5. Residen Bahagian Limbang
6. Residen Bahagian Sarikei
7. Residen Bahagian Kapit
8. Residen Bahagian Bintulu
9. Residen Bahagian Samarahan
10. Residen Bahagian Mukah
11. Residen Bahagian Betong
12. Residen Bahagian Serian

Senarai Agihan Pihak Berkuasa Tempatan Negeri :-

1. Pengarah, Dewan Bandaraya Kuching Utara (DBKU)
2. Setiausaha Bandaraya, Majlis Bandaraya Kuching Selatan (MBKS)

Senarai Agihan Badan Berkanun :-

1. Pengurus Besar, Lembaga Kemajuan Bintulu (BDA)
2. Ketua Pegawai Eksekutif, Perbadanan Pembangunan Perumahan Sarawak (HDC)
3. Pengurus Besar, Lembaga Pelabuhan Kuching
4. Pengurus Besar, Lembaga Air Kuching
5. Pengurus Besar, Lembaga Pembangunan dan Lindungan Tanah Sarawak (LCDA)
6. Pengurus Besar, Lembaga Pelabuhan Miri
7. Kontroller, Lembaga Sumber Asli dan Alam Sekitar, Sarawak (NREB)
8. Pengurus Besar, Lembaga Pelabuhan Rajang
9. Ketua Pegawai Operasi, Pusat Kepelbagaian Biologi Sarawak (SBC)
10. Pengurus Besar, Perbadanan Pembangunan Ekonomi Sarawak (SEDC)
11. Ketua Pegawai Eksekutif, Perbadanan Perhutanan Sarawak
12. Pengurus Besar, Lembaga Penyatuan dan Pemulihan Tanah Sarawak(SALCRA)
13. Pengurus Besar, Lembaga Kemajuan Tanah Sarawak (SLDB)
14. Kontroller, Lembaga Sungai-Sungai Sarawak (SRB)
15. Ketua Pegawai Eksekutif, Perbadanan Sukan Sarawak
16. Pengurus Besar, Perbadanan Kemajuan Perusahaan Kayu Sarawak (PUSAKA)
17. Ketua Pegawai Eksekutif, Lembaga Pelancongan Sarawak (STB)
18. Pengurus Besar, Lembaga Air Sibu
19. Ketua Pegawai Eksekutif, Pustaka Negeri Sarawak
20. Pengarah, Yayasan Sarawak
21. Ketua Pegawai Eksekutif, Lembaga Pembangunan Koridor Wilayah (RECODA)
22. Pengurus Besar, Lembaga Pelabuhan Tanjung Manis
23. Pengurus Besar, Lembaga Pelabuhan Samalaju
24. Pengurus Besar, Sarawak Multimedia Authority (SMA)
25. Ketua Pegawai Eksekutif, Majlis Seni Sarawak (MSS)
26. Pengurus Besar, Majlis Penyelidikan dan Pembangunan Sarawak (SRDC)

27. Setiausaha, Lembaga Kumpulan Wang Kawasan Konsesi Hutan (Pemulihan & Pembangunan)
28. Pengurus Besar, Lembaga Industri Getah Sarawak
29. Pengurus Besar, Lembaga Pembangunan Sagu dan Nipah Sarawak
30. Pengurus, Majlis Kraf Sarawak
31. Pengarah, Majlis Sukan Negeri (MSN)
32. Pengarah, Institut Makmal Penyelidikan Tanah Gambut Tropika (TROPI)

Senarai Agihan Syarikat Berkaitan Kerajaan Negeri (GLC) :-

1. Chief Executive Officer, Business Event Sarawak (BES)
2. Managing Director, Sedidik Sdn. Bhd.
3. Chief Executive Officer, SMD Semiconductor Sdn. Bhd.
4. Chief Executive Officer, Sarawak Science Centre Sdn. Bhd.
5. Chief Executive Officer, Sarawak Infectious Disease Centre Sdn. Bhd.
6. Chief Executive Officer, Centre of Technical Excellence Sarawak Sdn. Bhd.
(CENTEXS)
7. Chief Executive Officer, YS International Sdn. Bhd.
8. Chief Executive Officer, S.U.C Consortium Sdn. Bhd. (operates Kolej Laila Taib)
9. Vice Chancellor, Edusar Resources Sdn. Bhd. (operates University Technology Sarawak)
10. Vice Chancellor, PPKS Ilmu Sdn. Bhd. (operates iCATS University College)
11. Chief Executive Officer, CRAUN Research Sdn. Bhd.
12. Chief Executive Officer, Sarawak Media Group Sdn. Bhd. (SMG)
13. Chief Executive Officer, Sarawak Trade and Tourism Co. Pte. Ltd.
14. Chief Executive Officer, Sarawak Trade and Tourism Sdn. Bhd.
15. Chief Executive Officer, Leadership Institute of Sarawak Civil Service Sdn. Bhd.
16. Chief Executive Officer, Sarawak Centre of Performance Excellence Sdn. Bhd.
17. Chief Executive Officer, Sarawak Digital Economy Corporation Berhad (SDEC)
18. Chief Executive Officer, Sarawak Metro Sdn. Bhd.
19. Chief Executive Officer, Invest Sarawak Sdn. Bhd.
20. Chief Executive Officer, Sarawak Artificial Intelligent Centre Sdn. Bhd.
21. Director, Ma'had Tahfiz Tun Abdul Rahman Ya'kub (MATTARY)
22. Chief Executive Officer, Tabung Ekonomi Gagasan Anak Sarawak (TEGAS)
23. Chief Executive Officer, Sarawak Skills Development Centre (PPKS)
24. Acting Chief Executive Officer, Sarawak Water Sdn. Bhd.

Senarai Agihan Dalamann :-

1. Timbalan Setiausaha Kewangan Negeri
2. Pengarah, Bahagian Belanjawan
3. Pengarah, Bahagian Kewangan dan Pentadbiran
4. Pengarah, Bahagian Perolehan
5. Pengarah, Bahagian Khidmat Korporat dan Pelaburan
6. Pengarah, Bahagian Pematuhan Kewangan dan Pengurusan Aset



STATE GOVERNMENT OF SARAWAK

**GUIDELINES ON THE PREPARATION AND SUBMISSION
OF
REVENUE AND EXPENDITURE ESTIMATES FOR 2027**

**BUDGET DIVISION,
STATE FINANCIAL SECRETARY'S OFFICE**

GUIDELINES ON THE PREPARATION AND SUBMISSION OF REVENUE AND EXPENDITURE ESTIMATES, 2027

1. OBJECTIVE

This Circular serves as guidance for the preparation and submission of:

- 1.1 The Draft of Ordinary and Development Expenditure Estimates and Revenue Estimates for 2027 by Ministries/Departments;
- 1.2 Requests for State funds for Operating and Development Expenditure Estimates for 2027 by Statutory Bodies and Government-Linked Companies (GLCs); and
- 1.3 The Strategic Performance Plans (SPP) of the Ministries and Programmes to justify the request for resources.

2. SCOPE

2.1 This circular covers the following:

2.1.1 General Guidelines and Budgetary Policy which apply to all Ministries/Departments, Statutory Bodies and GLCs;

2.1.2 Guidelines for Ministries/Departments; and

2.1.3 Guidelines for Statutory Bodies and GLCs.

2.2 This circular should be read together with ***Surat Pekeliling Setiausaha Kewangan Negeri Bil. 10/ 2023 Perubahan Aras Penyediaan Belanjawan Negeri dan Pemindahan Peruntukan Di Bawah Sistem Perakaunan Sarawak*** (Sarawak Accounting System) dated 28th June 2023, ***Surat Pekeliling Setiausaha Kewangan Negeri Bil.20/2023 Pelaksanaan Sarawak Accounting System (SAS)*** dated 11th December 2023 and **State Financial Secretary Circular No.11/2024: Results-Based Budgeting (RBB) Policy of Sarawak Government** dated 15th May 2024.

3. GENERAL GUIDELINES

3.1 Background and Legal Framework

- 3.1.1 Ministries/Departments are required to submit their budget proposals for both Revenue and Expenditure for financial year 2027 only. The Budget proposal for 2027 would be tabled to the State Cabinet and subsequently to the State Legislative Assembly (DUN) for consideration and approval during the DUN sitting end of this year.
- 3.1.2 This Circular is issued in accordance with Treasury Instruction 29 which requires each Controlling Officer to forecast the expenditure to be made and the revenue to be collected by offices under his control during the 12 months of the following calendar year, and to submit such information to the State Financial Officer within the stipulated time.
- 3.1.3 This is also in line with Article 30 (1) of the State Constitution, which stipulates that the *Yang di-Pertua Negeri* shall, in respect of every financial year, caused to be laid before the DUN, a statement of the estimated receipts and expenditures of the State for the year.

3.2 Budgetary Policies and Strategies

- 3.2.1 The PCDS 2030 continues to serve as a guiding pillar in steering Sarawak towards becoming a developed, sustainable and high-income State by year 2030. Building upon the foundation laid under the 12MP, the 2027 Budget will sustain this trajectory by monitoring growth momentum, addressing emerging challenges, and unlocking new economic opportunities to ensure Sarawak's long-term prosperity.
- 3.2.2 In line with the State development priorities as set forth under the PCDS 2030 and 13MP frameworks, 2027 Budget will emphasize on fiscal discipline, prudent resource allocation, and effective implementation of programmes and projects to maximize impacts. Focus will continue to be placed on the following areas: -

- (i) Creating sustainable, inclusive, and environmentally friendly development to improve the well-being of the people;
- (ii) Driving economic growth in all key sectors;
- (iii) Balancing urban, rural and regional development to bridge the current development disparity;
- (iv) Enhancing social protection by implementing poverty alleviation initiatives focusing on the impoverished segment of the population;
- (v) Accelerating the progress of the digital economy as well as strengthening innovation ecosystem;
- (vi) Strengthening the development of human capital and talent, and foster a skilled and agile workforce;
- (vii) Improve entrepreneurship development especially for micro enterprises and small and medium enterprises, and create a strong and resilient Bumiputera business community;
- (viii) Creating a competitive and investor-friendly investment climate and enhancing the ease of doing business to increase investor confidence and attract greater private sector participation;
- (ix) Improving the ability and efficiency of the State administration towards the delivery of quality and effective services; and
- (x) Strengthening fiscal position of the State through robust revenue reengineering strategy and prudent fiscal policy.

3.2.3 Guided by this, the 2027 Budget must be prepared taking into account these four (4) elements: -

- (i) Proper evaluation of the current project management and execution strategy for immediate project delivery in 2027. Development expenditure should be prepared thoroughly with detailed justification on the actual allocation required

and based on Ministries/Departments capacity to implement projects.

- (ii) Effective and efficient resources utilisation by exercising discipline and prudent spending in the execution of planned programmes/activities that are meaningful and have substantial impact on the *rakyat*;
- (iii) Strengthen revenue collection machinery, streamline collection mechanism, enhance existing revenues and identify new sources of revenue; and
- (iv) Develop a comprehensive and strategic Annual Procurement Work Plan (*Perancangan Perolehan Tahunan*) that outlines priorities to facilitate efficient allocation of fund and appropriate spending that ensures value for money to the State.

3.2.4 All programmes and projects must align with the overarching thrusts and strategies of PCDS 2030 and 13MP. The following guidelines should be adhered to during the preparation of the 2027 budget proposals:

- (i) Only programmes/ projects approved under the 13MP, by the MMKN and/or by the State Development Executive Committee (SDEC) can be included in the budget proposal;
- (ii) All programmes/ projects must be reviewed and realigned to achieve the policy objectives as stated above. Any program/project that is not in line with the objective must not be submitted;
- (iii) All programmes/ projects must be reprioritised and well planned, prudently costed and properly scheduled for implementation. Only projects with proper planning and are readily implementable in budget year 2027 should be included in the Budget to ensure no overprovision to optimise resource allocation; and
- (iv) Strictest control in expenditure and efficient operations must be exercised.

3.2.5 In addition, special attention shall be accorded to compliance with the ***Surat Pekeliling Setiausaha Kewangan Negeri Sarawak (SKN) Bil. 5/2024 : Garis Panduan Perbelanjaan Secara Berhemat Bagi Mengawal Perbelanjaan Awam Kerajaan Sarawak*** dated 22nd March 2024, which outlines, among others, the following key matters:

- (i) All programmes and projects must adhere to the approved ceiling, scope and allocation for the financial year. Additional allocations for unplanned programmes or ad-hoc activities will not be considered unless prior approval of the cabinet or other relevant approving authority is obtained.
- (ii) Annual allocation must be supported by a clear workplan and projected cash flow to ensure that expenditures are met before year end closing. Unplanned expenditures outside the workplan, particularly to exhaust allocations, must be avoided;
- (iii) Market surveys must be conducted for all supplies, services, or works to ensure that procurement achieves the best value for State funds; and
- (iv) Expenditure, revenue, asset, and store management must be strengthened in line with the relevant laws, regulations, and instructions to ensure resources are utilized efficiently, effectively, and prudently.

3.3 Results-Based Budgeting (RBB)

3.3.1 RBB, which has been rolled-out effective from budget year 2026, is a key component of the Results-Based Management (RBM) approach. It focuses on the appropriate and timely achievement of relevant results at all levels, through a rigorous cycle of strategic planning, execution and resource usage, performance monitoring and reporting. This follows through with the systematic utilization of performance information to improve policy decision-making and programme performance at all levels. (Details on the principles of RBB are in the Budget Policy Circular cited in paragraph 2.2).

3.3.2 RBB lays greater emphasis on the effectiveness and outcome of the programmes implemented as compared to the current system that is focusing on monitoring expenditures, activities and outputs. RBB will focus on:

- (i) Preparing a well-structured mechanism to translate the state policies and mandates of the government into results and systematically cascading it down to implementation levels;
- (ii) Adopting an effective Programme structure for all implementing Ministries and Agencies and focusing on their programme outcomes as results;
- (iii) Delegating authority to the Controlling Officers and programme managers to better manage their resources towards producing mandated results; and
- (iv) Enhancing accountability for results at all levels by strengthening the governance framework of the implementing units.

3.4 Preparation of Estimates

3.4.1 In formulating the 2027 Budget Estimates, Controlling Officers of Ministries/Departments must take into account the comments, observations, and recommendations made by Public Accounts Committee, Auditor-General and any specific instructions issued by the State Secretary and State Financial Authority. Identified weaknesses must be addressed to prevent the recurrence, including:

- (i) Non-utilization of the approved allocation;
- (ii) Actual expenditure amounting to less than 50 percent of the approved allocation; and
- (iii) Underutilization of additional allocation through virement and supplementary provisions.

All Controlling Officers are responsible for ensuring corrective measures are implemented and that budget proposals for 2027

reflect sound financial management practice to avoid repetition of these weaknesses.

- 3.4.2 All Controlling Officers are advised to critically scrutinize and to exercise prudence in the preparation of his expenditure budget. Effective budgeting practices would inevitably enhance the quality of the budget submissions, thereby reducing the necessity to seek additional allocation either through virement or supplementary as well as minimising the need to account for any underutilised allocations throughout the year.
- 3.4.3 The State budget besides being a budgetary control tool, also provides mechanisms for Controlling Officers to:
 - (i) Critically plan and analyse the Department's programmes and activities, 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 hereby reminded that budgets which have been approved but not spent within a specific financial year will automatically expire by 31st December that is the allocation cannot be rescinded or transferred to the subsequent year. If there is a necessity to incur such expenses in the upcoming year, a provision must be established accordingly.
- 3.4.6 All Ministries and Departments shall use the new coding structure based on Manual for Accrual Accounting Chart of Accounts.
- 3.4.7 In line with the implementation of Results-Based Budgeting (RBB), all Ministries, Departments, Local Authorities, State Statutory Bodies and GLCs are required to enter and complete the 2027 Strategic Performance Plan (SPP) through Performance and Results Management Solution (PReMaS) System. **For the 2027 Budget preparation, the performance data as of June 2026 (2nd Quarter 2026) shall also be entered and completed through the PReMaS System.**

3.5 Formats and Checklist for Online Submission of 2027 Estimates

For 2027 budget submission, the Budget System will be opened on **8th June 2026 (Monday)** for budget entry.

3.5.1 All Controlling Officers should submit their budget proposals online and to keep the printed copy of all relevant Formats from Budget System as outlined at **Appendix (I)- The checklist of relevant formats that must be submitted online.**

3.5.2 The draft Revenue Estimates, Ordinary and Development Expenditure Estimates **online** through the Budget System to their respective Ministries or the State Secretary (wherever is applicable) as per deadline in **Appendix (III) - A checklist of the deadlines for submission of the State Revenue, Ordinary and Development Expenditure Estimates.**

3.5.3 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 SAS which is accessible via <https://sas.sarawak.gov.my> under EG Applications in Sarawak Civil Service Portal.
- (v) ensure that all Departments, Local Authorities, State Statutory Bodies and GLCs under their control have entered and completed their SPP for 2027 and at the same time updated their 2nd Quarter of 2026 performance data into the PReMaS system.

- 3.5.4 A copy of the Circular (including attachments) and the latest version of the **Manual for Accrual Accounting Chart of Accounts** can be downloaded from Sarawak Civil Service (SCS) Portal.
- 3.5.5 For the purpose of Budget Examination, Controlling Officers are required to prepare and make available detail information including but not limited to the following:
- (i) forecasting model used for estimation of revenue;
 - (ii) detailed calculations of estimates;
 - (iii) basis and assumptions regarding future growth, development and performance of any sectors, activities, etc, and
 - (iv) actual revenue and expenditure total figures for January to June 2026.

3.6 Deadlines

- 3.6.1 All online submissions should be completed on or before **13th July 2026 (Monday)**.
- 3.6.2 Late submission may not be considered for examination and inclusion in the 2027 Estimates.

4.0 GUIDELINES FOR STATE MINISTRIES AND DEPARTMENTS

4.1 Introduction

Ministries/Departments must ensure that the proposed allocations are supported by clearly articulated strategic objectives under the Results-Based Budgeting (RBB) framework. For Budget 2027, the SPP which detail the expected results, indicators, and performance targets must be entered and completed **online** through the PReMaS system. **The SPP will then serve as the primary reference in assessing the relevance, effectiveness, and efficiency of each budget proposal to support informed decision-making.**

4.2 Development Expenditure Estimates 2027

4.2.1 The presentation of the Development Expenditure Estimates 2027 will follow the procedure adopted in previous year, i.e. based on Program, Activity, Sub Activity and Sub-Sub Activity under the Budget 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: -

- (i) To apportion the expenditure that has been determined for each programme among the activities that supports a particular programme.
- (ii) 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; and
- (iii) To submit the budget requirement in the Budget System based on the appropriate expenditure code(s). Please refer to the latest version of the Manual for Accrual Accounting Chart of Accounts which can be downloaded from SCS Portal.

4.2.2 Only programmes/ projects approved under the 13MP, or by MMKN and SDEC can be included in the budget submission. **Ministries/Departments are required to ensure that the scheme value and 13MP ceiling submitted under the Budget System are correct, and provision requested must be within the approved scheme value and 13MP ceiling.**

4.2.3 Development Estimates for 2027 must be presented based on the following priorities:

- (i) Contractually committed programmes/ projects;
- (ii) Projects approved with forward commitment by the Government;
- (iii) Continuation programmes/ projects; and

(iv) New programmes/ project.

4.2.4 The submission must be supported by the following items:

- (i) Programme/ project output/ outcome;
- (ii) Work planning schedule for the programme/ project; and
- (iii) Programme/ project details and projected cash flow for the year 2027 as in the **Table 1a - Main Summary and Table 1b - Workplan** (Ministry/Department), and **Table 2a - Main Summary and Table 2b - Workplan** (Statutory Body). The formats can be downloaded by scanning the QR code provided in **Appendix (II)**.

These supporting documents must be submitted in fifteen (15) hard copies.

4.2.5 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.

4.2.6 All Controlling Officers should submit their budget requirement including agencies under their purview, through online Budget System under SAS. For projects which are financed either by State Funds, Federal Grants and/ or Loans, the budget requirement must be entered in the appropriate column(s) as the BS.14 and BS.15 reports will show all the details. Note to justify the allocations for all proposals should be attached in the online budget submission. Agencies should also take into account the performance of all their programmes/activities/projects in 2026 and in particular the status of land acquisition, if applicable.

4.2.7 To achieve greater efficiency in the allocation of resources it is imperative that **each agency endeavour to estimate as accurately as possible the financial requirements for projects in respect of the budget year in order that funds required will represent the actual needs only.**

4.2.8 All Controlling Officers shall submit their 2027 Budget proposal in the Budget System as per **approved project list** under the 13MP in Integrated Project Management System (IPMS).

4.3 State Revenue Estimates For 2027 And Revised Estimates For 2026

4.3.1 Ministries/Departments are required to conduct continuous assessments of Revenue Re-engineering initiatives within their purview as part of the efforts to expand and diversify the State's sources of revenue.

4.3.2 For the preparation of the 2027 revenue estimates, the following aspects must be taken into consideration:

- (i) The revenue estimates must be attached together with the basis for the revenue calculations using reasonable formulas and rates, along with strong justifications and realistic assumptions.
- (ii) The preparation of revenue estimates must also consider and be based on the following factors:
 - (a) A review of the revenue collection performance records over the past three (3) years;
 - (b) Changes in policies, regulations, or rates;
 - (c) The capability/ capacity to collect outstanding revenue; and
 - (d) Expected domestic and global economic scenarios, where relevant.

- (iii) If there are new sources of revenue that have been approved and are expected to be collected in 2027, those new revenue estimates must be included in the Revenue Estimates for the year 2027.

4.3.3 The Draft Estimates of State Revenue for 2027 and Revised Revenue Estimates for 2026 are to be presented in ***B.S 01 – Draf Anggaran Hasil – Perkiraan Terperinci, B.S 02 – Draf Anggaran Belanjawan Hasil Mengikut Objek Lanjut and B.S 03 – Draf Keseluruhan Anggaran Hasil.***

4.4 State Ordinary Expenditure Estimates 2027

4.4.1 The proposed Ordinary Expenditure Estimates should be based on programmes/activities that provide a holistic view of the actual needs of Ministries/Departments and the actual capacity to implement the planned programmes/activities. Year 2027 budget proposals must also be based on the current performance of annual programmes/activities and **re-alignment of programmes/activities between Development and Operating Expenditures.**

4.4.2 Controlling Officers must ensure that the planning of programme/activity prioritizes the following matters:

- (i) Ensure that the expenditure estimates are allocated under the appropriate programme/activity in line with the establishment, current functions, and core business of the Ministries/Departments. This is to minimise the transfer of allocations and provide a fair representation of the programmes/activities and operations carried out by the Ministries/Departments.
- (ii) The proposed expenditure estimates must be based on the priorities of programmes that contribute significantly to the achievement of the existing annual programme/activity. Ministries/Departments are required to review and reorganise the priorities in implementing the existing programme/activity. The review should consider their contribution in achieving the intended results of the respective programmes/activities.

- (iii) Proposed allocations for **new programme/activity**, including **expansions of existing policies**, whether to be implemented independently or in collaboration with Federal Government or international agencies, **MUST** obtain approval from the MMKN as the highest executive body that determines the policies and directions for the development, administration, and legislation of the State.
- (iv) Controlling Officers are required to provide sufficient allocations for committed expenditures, especially for programmes/activities related to the implementation of current policies that are contract-based, including those that have been approved by the MMKN.
- (v) All planning, implementation, and prioritization of programmes/activities should aim to enhance the efficiency and effectiveness of expenditures. This can be achieved by:
 - (a) Reducing non-critical expenditures;
 - (b) Reviewing the costs and scope of existing programmes/activities based on priorities;
 - (c) Taking into account the actual expenditure required based on the capacity to implement the programmes/activities; and
 - (d) Avoiding wastage and leakage in expenditures. Programmes/activities that are underperformed or unable to achieve the objectives should be reviewed, improved, or discontinued to ensure savings for public benefits.

4.4.3 The creation of new programme/activity, expenditures codes and new revenue accounts must obtain the approval of the financial authority. ***Surat Pekeliling Setiausaha Kewangan Negeri Bil. 10/ 2023*** titled ***Perubahan Aras Penyediaan Belanjawan Negeri dan Pemindahan Peruntukan Di Bawah Sistem Perakaunan Sarawak (Sarawak Accounting System)*** dated 28th June 2023 is related to this matter.

4.5 Preparation Of Ordinary Expenditure Estimates 2027

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

- (i) Personal Emoluments
- (ii) Services and Supplies
- (iii) Assets
- (iv) Grants and Fixed Payments
- (v) Other Expenditures

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

4.5.2 Personal Emoluments

- (i) 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 *Jawatan Berasaskan Caruman* (JBC) post.
- (ii) The estimates of personal emoluments for existing filled posts will be generated from State Payroll System at the Series level as at end of June 2026 into **Format BS.06 – Draf Anggaran Perbelanjaan Emolumen** in the **Budget System**.
- (iii) In completing format **BS.06**, Controlling Officers must follow the order of posts and should ensure that the following are complied with:
 - (a) All Personnel Emoluments for established posts should be budgeted under **Activity 01 of Program 01**. Ministries/Departments only allowed to budget for staff who have *Butiran Perjawatan* under the respective Ministry/Department. Any matters related to the transfer of *Butiran Perjawatan*,

Ministries/Departments are required to liaise with Human Resource Development and Management Unit, Department of the Premier of Sarawak.

- (b) The **Human Resource Officer (HRO)** of the respective Ministries/Departments is required to ensure the total annual financial provision of all the existing filled posts be made for all emoluments paid under the ministry/department's **Payroll Centre** and staff who have reported for duty but not in time to be included in **Payroll Centre** in June 2026. The provision also includes estimates for the **Series – Other Financial Benefits** for all *Butiran Perjawatan* that have been filled under their respective vote heads (if applicable).
- (c) Provision for wages, salaries and employee benefits for officers engaged under **Contract for Service (CFS) and not holding established positions shall not be** provided under **Program 01 Activity 01** and no salary input can be provided in the Payroll System. It should be made under **Series – Payment to Employees Not Holding Established Positions** of the relevant programme/activity.

(d) **Provision for approved vacant posts**

The estimated Emolument allocation for positions that have been approved through the *Waran Perjawatan* but yet to be filled must be provided and calculated sufficiently.

Only one provision should be provided if there exists a substantive post and a “JBC” post for the same job.

- (e) No provision should be made for bonus.
- (f) **Provision for Fixed Allowances for *Ahli Dewan Undangan Negeri* (ADUN)**

Provision for Fixed Allowances for ADUN shall be coordinated by Legislature and will be provided under vote head Legislature only. No provision for Fixed

Allowances for ADUN will be made under Department of the Premier of Sarawak and Ministries. **Official memorandum State Financial Secretary's reference SFS/07919/2022(T-1)(11) dated 13th September 2021 is related.**

(g) Provision for Government Officers Overtime Allowances

Provision for Government Officers Overtime Allowances shall not exceed the approved allocation for the year **2026**, unless there is a **specific approval by State Secretary**, in line with decision in *Mesyuarat Setiausaha Tetap dan Residen Bil.1/2004* reference JKM/P/ADM/25/029/11 dated 15th March 2004.

By copy of this circular, Director of Administration Unit, Department of the Premier of Sarawak is required to liaise with Ministries/Departments for necessary action to be taken.

(h) Provision for Annual Leave Allowance and Other Financial Benefits for ADUN

Provision for Annual Leave Allowance and Other Financial Benefits for ADUN shall be provided under **Series – Financial Benefits of Members of Administration and State Assembly**. Please refer **The Members of Administration (Allowances and Benefits) Direction, 2013** for rate of allowances and benefits.

4.5.3 Services and Supplies

- (i) 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 Sub-Kelas/ Siri***. To meet the requirements of the BS.09 Format, the Controlling Officer must adhere to the following:

- (a) The proposed Operating Expenditure Estimates 2027 must be submitted with a strong justification, taking into account the contractual obligations such as rental services, maintenance, and security.

(b) **Official Overseas Trip**

Provision for official overseas trip under **Series – Travelling and Subsistence Allowances** is subject to the direction issued by **Sarawak State Secretary** vide instruction dated 1st April 2026 on *Arahan Larangan Perjalanan Ke Luar Negara Atas Lawatan Rasmi*.

(c) **Rental of Office Space**

Provision for rental of office space under **Series – Rents** should be centralised under Director of Administration Unit, Department of the Premier of Sarawak in line with *Surat Pekeliling No.5/2017 : Prosedur Operasi Standard Pengurusan Penyewaan ruang Pejabat Untuk Kementerian dan Jabatan Kerajaan Negeri* dated 7th March 2017.

(d) **Emoluments for officers engaged under Contract for Service (CFS) and not holding established position**

Provision for wages, salaries and employee benefits for officers engaged under Contract for Service (CFS) and not holding established position should be sufficiently provided under **Series – Payment to Employees Not Holding Established Positions**. The employment must be valid and approved by State Secretary. The travelling expenses and subsistence allowances should be made under **Series – Travelling and Subsistence Allowances**.

(e) **Professional Services, Hospitality and Other Services**

Provision for all types of services performed by external service providers (excluding maintenance and renovation works) should be provided under appropriate Series.

(f) **Sarawak Civil Service (SCS) Training Programme**

Submission of provision for SCS training programme for 2027 must be adhered to the guidelines from Human Resource Development and Management Unit (HRDM) of the Department of the Premier.

By copy of this circular, Director of HRDM Unit, Department of the Premier of Sarawak is required to liaise with Ministries/Departments for necessary action to be taken.

4.5.4 Maintenance of Government Buildings and Facilities

- (i) The provision for maintenance of government buildings and facilities including improvement of buildings and minor works is to be included under **Public Works Recurrent**. All requests for provision under this purpose shall be submitted officially to the Divisional Engineer who will be responsible for compiling all requests and forwarding them to the Director of Public Works Department (PWD) for consideration and recommendation.
- (ii) Office renovations shall be given low priority. In cases where they are necessary, all requests must be submitted to the Director of PWD who will subsequently provide a copy to the State Secretary and the State Financial Secretary. This is intended to facilitate more effective monitoring and if approved, their incorporation into the annual estimates. The Director of PWD should submit detailed and itemized maintenance of buildings and facilities programmes on Division-by-Division basis.

- (iii) Notwithstanding the above, Ministries/Departments who are entitled for **50 percent reimbursement under the Concurrent List of the Federal Constitution**, request for maintenance of buildings and facilities should be included in their own respective Estimates submission. However, the Estimates submission must be validated by the Director of PWD and strong justification should accompany the submission.

4.5.5 Assets

- (i) Proposal for Assets should also be presented in format **BS.07 - Draf Anggaran Perbelanjaan Mengurus Untuk Aset**.
- (ii) 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.
- (iii) Notwithstanding the above, Ministries/Departments who are entitled for **50 percent reimbursement under the Concurrent List of the Federal Constitution**, request for assets should be included in their own respective Estimates submission. The Estimates submission should be accompanied by a strong justification.
- (iv) **Computer and Information, and Communication Technology (ICT) Equipment**

Expenditure for supply and maintenance of office machines and equipment as well as provision pertaining to computerization and ICT equipment are under the purview of the State Secretary. Therefore, all requests for provision and maintenance for office machines, computers and ICT equipment should be submitted to the **Director of Sarawak Civil Service Digitalisation Unit (SCSDU), Department of the Premier of Sarawak** for consideration in the annual estimates as outlined in **Surat Pekeliling ICT**

No.1/2019 bertajuk Pengurusan Perkakasan ICT Dan Peralatan Pejabat Kerajaan Negeri Sarawak dated 14th March 2019. This circular should be read together with ***Surat Pekeliling ICT Bilangan 2 Tahun 2026 bertajuk Tatacara Penggunaan Aset ICT Kerajaan Sarawak*** dated 31st March 2026.

(v) Office Furniture and Fittings, and Office Electrical Equipment and Machines

All requests for provision of office furniture and fittings, and office electrical equipment and machines either new units or for replacement must be submitted to the Director of PWD for consideration in the annual estimates. Maintenance to units is subject to those purchased by PWD only. Official memorandum reference PWD/AP/14 PT.5 dated 30 December 2020 regarding ***Garis Panduan Pengurusan Peralatan Elektrik Pejabat dan Perabot Pejabat Yang Dibekalkan oleh Jabatan Kerja Raya*** is related.

Ministries/Departments may justify the purchases for office electrical equipment besides PWD list as Other Capital Asset.

By copy of this Circular, Director of PWD is required to liaise with Ministries/Departments for necessary action to be taken.

- (vi) Requests for office furniture and fittings, and office electrical equipment made separately by Ministries/Departments in their own respective Estimates submission will not be considered.

(vii) Field Machineries and Equipment

All other machineries and equipment that do not fall within the category as per **para (iv) and (v)** and peculiar need equipment to the departments are to be submitted in the departmental estimates. **Only justifiable request would be given consideration.**

(viii) **Security System and Equipment, and Drone**

The provision for security system and equipment as well as purchase of drone is centralised under **Sarawak Security and Enforcement Unit, Department of the Premier of Sarawak**. Therefore, all requests for this purpose shall be submitted to the Director of Sarawak Security and Enforcement Unit as per guideline issued vide ***Surat Pekeliling Keselamatan Bil. 1/ 2023: Prosedur Pengurusan Dron, Peralatan dan Sistem Keselamatan Bagi Kerajaan Sarawak*** reference ***JPS/ UKPS/ 100-1/ 1/ 1 JLD 2(30)*** dated 17th April 2023.

(ix) **Motor Vehicles**

The provision for Staff and Departmental motor vehicles shall be submitted to the **Director of Administration Unit, Department of the Premier of Sarawak** as per guideline issued vide official memorandum reference: ***JPS/ UP/ 300-1/ 2/ 2/ JLD.6 (32) regarding Permohonan Pembekalan Kereta Am Jabatan (Pool Car) untuk Tahun 2027*** dated 14th May 2026.

Notwithstanding the above, Ministries/Departments who entitled for 50 percent reimbursement under the Concurrent List of the Federal Constitution, request for motor vehicles should be included in their own respective Estimates submission. The Estimates submission must be accompanied by a strong justification.

(x) **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.

Ministries/Departments who entitled for 50 percent reimbursement under the Concurrent List of the Federal Constitution, can requests for Uncapitalised Assets in their Estimates submission.

4.5.6 Grants and Fixed Payments Charges, and Other Expenses

Expenditure estimates under Grants and Fixed Payments Charges, and Other Expenses **shall not exceed the approved allocation for the year 2026** unless specific approval from higher authority and/ or State Cabinet has been obtained.

As for expenditures other than emoluments, services and supplies, procurement of assets, and grants and fixed payments should be provided under **Series – Other Expenses**.

4.5.7 Staff Proposals 2027

Director of HRDM, Department of the Premier of Sarawak will deal separately on this subject.

All Ministries/Departments are required to submit their Estimates based on the new chart of account as per detailed out in the **Manual for Accrual Accounting Chart of Account**. In this respect, Ministries/Departments shall liaise with State Accountant General's Office (Accounting Policy Unit).

5. GUIDELINES FOR STATUTORY BODIES AND GOVERNMENT-LINKED COMPANIES (GLCs)

5.1 Ordinary Expenditure Estimates 2027

5.1.1 Statutory Bodies and GLCs, 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 2023 (audited), 2024 (audited), 2025 (actual), 2026 (revised) and estimates for 2027.
- (ii) Detailed information on their operating expenditure requirements for the same period as in (i).
- (iii) Submit copies of their Board Approved Budget for the Budget Year and a Copy of the latest Audit Financial Statements.

- (iv) All increase in expenditure required in 2027 such as in connection with the creation of posts and any other similar administrative expenditure must be properly justified. The revised budget allocation for 2026 along with the actual expenditures for 2025 across all expenditure categories must be thoroughly detailed.

5.1.2 The total estimated operating expenditure for 2027 either self-supported or through other source including State grant **shall not exceed the approved allocation for the year 2026.**

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 column form: -

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

5.1.4 Statutory Bodies and GLCs 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 and GLCs 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 2027

5.2.1 Guidelines in respect of Development Expenditure Estimates submission at paragraph 4.2 of this Circular is also applicable for Statutory Bodies.

5.2.2 In addition, Statutory Bodies and GLCs 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; and

- (ii) the progress and performance in respect of all on-going projects and their sources of finance.

- 5.3 Statutory Bodies and GLCs are required to align their budget proposals with the principles of Results-Based Budgeting (RBB). All submissions by Statutory Bodies and GLCs **must be approved by their Board of Directors** before submitting their estimates to the State Financial Secretary's Office.
- 5.4 **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.**

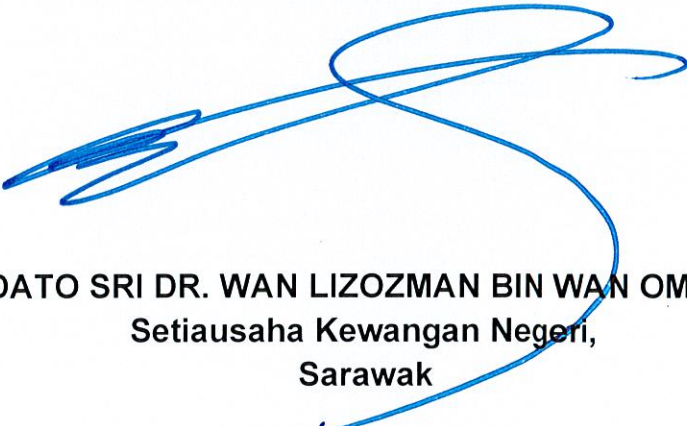
6. Conclusion

- 6.1 The proposed budget estimates must be prepared meticulously, prioritised according to the Ministries/Departments' results framework.
- 6.2 Controlling Officers must ensure that spending strategies are guided by priority, capacity, and readiness, and are carried out prudently to optimise the utilisation of resources and facilitate the smooth implementation of programmes/ projects.
- 6.3 Controlling Officers are required to establish effective internal controls to monitor expenditure under their responsibilities and to take proactive steps in complying with prudent spending guidelines to avoid wastage and leakages of public funds.
- 6.4 Controlling Officers are also required to give serious attention to audit observations and take firm actions to address all weaknesses, ensuring that such non-compliance or deficiencies do not recur in the future.
- 6.5 Controlling Officers must strive to enhance the capacity, professionalism, and competency of officers to ensure that the implementation of programmes/ projects and delivery of public services achieve their intended objectives/ outcomes.
- 6.6 Controlling Officers are also reminded to plan and prepare accurate and thorough cash flow estimates for programmes/ projects to avoid the need for additional allocations.

- 6.7 Controlling Officers must ensure that all approved activities are implemented promptly and effectively according to the schedule and not exceeding the approved allocations. Last-minute spending or overspending must be avoided, and expenditure without allocation is strictly prohibited.
- 6.8 Controlling Officers must also plan expenditures carefully and diligently to minimise payments under Treasury Instruction 58(a).
- 6.9 Controlling Officers are fully responsible and accountable for financial management, accounting, and asset procurement within their respective Ministries/Departments, and to ensure compliance with applicable financial regulations. Ministries/Departments that have yet established the ***Jawatankuasa Pengurusan Kewangan dan Perolehan*** are required to do so in line with *Surat Pekeliling* PSKN Bil. 9/ 2023 dated 23rd May 2023.

Thank you.

“BERSATU BERUSAHA BERBAKTI”
“AN HONOUR TO SERVE”



(DATO SRI DR. WAN LIZOZMAN BIN WAN OMAR)
Setiausaha Kewangan Negeri,
Sarawak

Salinan kepada:

1. Yang Berhormat Setiausaha Kerajaan Sarawak
2. Yang Arif Peguam Besar Negeri
3. Pengarah, Jabatan Audit Negara Cawangan Sarawak
4. Pengarah, Unit Audit Dalam, Jabatan Premier Sarawak
5. Pengarah, Unit Integriti dan Ombudsman Negeri, Jabatan Premier Sarawak

Appendix (I)**LIST OF RELEVANT FORMATS FROM BUDGET SYSTEM**

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

Appendix (II)**RELEVANT DOCUMENTS FOR PREPARATION AND SUBMISSION OF REVENUE
AND EXPENDITURE ESTIMATES FOR 2027**

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| <ul style="list-style-type: none">(1) Technical Guidelines for the Implementation of RBB inclusive of RBB Policy Circular;(2) Table 1a - Main Summary and Table 1b - Workplan: Project Details and Projected Cash Flow for Development Expenditure Estimates for The Year 2027 (Ministry / Department)(3) Table 2a - Main Summary and Table 2b - Workplan : Project Details and Projected Cash Flow for Development Expenditure Estimates for The Year 2027 (Statutory Body) |  |
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Appendix (III)**DEADLINES FOR ONLINE SUBMISSION OF ORDINARY AND DEVELOPMENT
EXPENDITURE ESTIMATES AND REVENUE ESTIMATES, 2027**

Particulars	Deadlines for Online Submission in Budget System	
For Ministries and Government Departments	Agencies to Ministries	Ministries and State Secretary's Office to State Financial Secretary
	Date	Date
Development Expenditure Estimates 2027	26 th June 2026	13 th July 2026
State Revenue Estimates 2027	26 th June 2026	13 th July 2026
Ordinary Expenditure Estimates 2027	26 th June 2026	13 th July 2026
For Statutory Bodies		
Development and Operating Expenditure Estimates 2027	26 th June 2025	13 th July 2026