

**Budget Call Circular**

**2020-2021**

**Government of Pakistan**

**Finance Division**

**(Budget Wing)**

**www.finance.gov.pk**

|  |  |
| --- | --- |
| Description: PakistanGovernmentLogo.png | **BUDGET / IMMEDIATE**  D.O.No.F.1(1)/D.S.(Budget)/BCC 2020-21  **Government of Pakistan**  **Finance Division** |

**Additional Finance Secretary (Budget)**

Islamabad, the 6th January, 2020

Subject: **Submission of Actual 2018-19, Revised Estimates 2019-20 and Budget Estimates 2020-21**

**Dear Sir / Madam,**

The Budget Call Circular for the Financial Year 2020-21 has been upgraded in the light of Public Financial Management Act 2019 and Budget Manual 2020. Annual Budget will be prepared on the method of **“performance based budgeting.** The Budget Call Circular 2020-21 has been issued through e-Office/e-mail and also available on the website of Finance Division **(http://finance.gov.pk/downloads.html)**.

2. The Budget Call Circular contains budget preparation forms, instructions and procedure for preparation and submission of detailed budget estimates i.e. Actual (FY 2018-19), Revised Estimates (FY 2019-20) and Budget Estimates (FY 2020-21) in respect of Federal Government receipts, current and development expenditure and financing.

3. Special instructions and Budget Calendar are attached at Appendix A and Appendix B, respectively. Budget preparation process is at Appendix C.

4. The Indicative Budget Ceilings (IBCs) issued by Budget Wing, Finance Division in April, 2019, for current and development budget of three years i.e. 2019-20, 2020-21 and 2021-22, may be considered as base line for submission of Budget Estimates FY 2020-21.

5. ***The enclosed FORM-I (Expenditure), FORM-II (Receipts) and FORM-III (Financing & Debt Servicing) may be filled keeping in view the IBC already issued for FY 2020-21. Both current and development expenditure estimates by respective PAO must be provided to this Division before 06th February, 2020***. The remaining information may be provided as per schedule given in Appendix-B.

6. Receipt of this letter may kindly be acknowledged.

With best regards,

Yours sincerely,

**(Muhammad Tanvir Butt)**

**All Principal Accounting Officers, Ministries / Divisions / Departments (By Name).**

D.O.No. F.1(1)/D.S.(Budget)/BCC 2020 Islamabad, 6thJanuary, 2020

Copy forwarded for information and necessary action to:-

1. Additional Secretary, Finance Division (Military), Rawalpindi.
2. All Senior Joint Secretaries / Joint Secretaries, Finance Division, Islamabad.
3. All Joint Secretaries /Deputy Secretaries (Expenditure) with the request to assure compliance of the provisions of PFM Act, 2019 and quality of budgetary allocations into various heads of expenditure and DDOs in such a manner that requirement of additional budgetary allocation may not arise during the financial year 2020-21. Furthermore, technical guidance may be solicited from the Budget Manual, 2020.

**(Mazhar-ul-Hassan Shah)**

**Deputy Secretary (Budget)**

**Phone: (051) 9209367**

**Appendix A**

**Special Instructions**

The following are the specific instructions to complete the requirements:

1. The **Budget Calendar** (Appendix B) presents the activities that are required to finalize the budget making process. The budget calendar is presented in a tabular format, which contains activities, the responsible stakeholder and the timelines of each activity. These timelines may please be adhered to.

**MTBF – Indicative budget ceilings 2019-2022**

1. The Indicative Budget Ceilings issued by this Division in April 2019, for current and development budget of three years i.e. 2019-20, 2020-21 and 2021-22 may be considered as base line for submission of Budget Estimates 2020-2021. Form-I enclosed under Appendix-C may be filled accordingly keeping in view the Ceiling already issued for FY 2020-21. Both current and development expenditure forecast by respective PAO must be provided to this Division before 06th February, 2020.

**Entry into SAP System**

1. Budget Order /New Item Statement forms are required to be entered into SAP system terminals by the respective Principal Accounting Officer. *(Budget Manual 2020, Instruction 6.4)*
2. Each Demand for Grants and Appropriations may indicate budget estimates for ensuing year, initial budget estimates and revised estimates for outgoing year and actual of expenditure of the year prior to outgoing year.

**Actual 2018-19**

1. Actual Expenditure for the FY 2018-19 for current and development expenditure must be entered as per the format given at Annex-IV.

**Revised Estimates 2019-20**

1. Revised Estimates for the FY 2019-20 for current and development expenditure must include, among other things, the following:
   1. Appropriations or re-appropriations within the sanctioned grants;
   2. New items of expenditure sanctioned through supplementary grants; and
   3. Surrenders made or likely to be made during the year.

**Budget Estimates 2020-21**

1. The BO/NIS forms already entered into SAP system by the PAOs will be forwarded to the Budget Wing (Finance Division) for further necessary action. This includes:

Annex I: Procedure for submission of Actual 2018-19, Revised Estimates 2019-20 and Budget Estimates 2020-21 in respect of Receipts of the Federal Government. **FORM-II (Receipts)**

Annex II: Procedure for submission of Actual 2018-19, Revised Estimates 2019-20 and Budget Estimates 2020-21 in respect of Current and Development Expenditures of the Federal Government.

Annex III: Instructions relating to completion of BOs / NISs forms.

Annex IV: Format of ‘New Item Statement’ / ‘Budget Order’.

Annex V: Proforma for indicating details of posts.

Annex VI: Yearly cash plan.

1. Every Principal Accounting Officer notified as such by the Cabinet Division will be allocated a separate demandby Finance Division (Budget Wing) for current as well as development expenditure from the FY 2020-21.***Each demand will have only one Principal Accounting Officer.***
2. While preparing BOs / NISs, the Principal Accounts Officers shall allocate budget provisions under relevant Cost Centres and Circle of Accounts (where the payment is actually required to be made). ***AGPR has been instructed not to authorise payment where budget provision does not exist under relevant Chart of Accounts including employees related expenditures.***
3. The Federal Budget will be prepared at the expenditure DDO level. ***The AGPR has been instructed not to extend any expenditure over and above the approved budget FY 2020-21.***
4. No lump-sum provision should be made or proposed to be made in the budget. All items under the object classification should be proposed according to the prescribed detailed object heads of accounts.
5. Organisations / entities that use single-line budget (other than subsidies) will provide detailed budget information (i.e. on detailed object classification) and also to provide details of their own receipts.
6. All Government expenditures, whether from a recurrent or development demand for grant, shall be based on well-defined plans.
7. To anticipate cash needs of Government, a proforma titled “Cash Plan Proforma” may be filled (Annex VI).
8. All Ministries and Divisions, their attached departments and sub-ordinate offices and organizations **shall surrender** all anticipated savings in the grants or assignment accounts or grant-in-aid controlled by themto the Finance Division and AGPR **as per timeline issued by it.** The Finance Division shall communicate the acceptance of such surrenders before close of the financial year and where requirement is justified, shall provide for equivalent amount in the next financial year budget.
9. All development projects shall be prepared in conformity with procedures, processes and templates defined by the Planning, Development and Special Initiatives Division.
10. Projects defined in public sector development programme shall be classified as sectoral projects, undertaken by specific sectors, Ministries and Divisions which are required to enhance the development of that sector or Ministry or Division and do not fall under the above category of core projects.
11. All development project proposals shall be subject to a technical approval process. Technical approval shall only be granted to projects which are compliant with the standards and procedures set by the Planning, Development and Special Initiatives Division. Finding and recommendations of the independent quality assurance reports and cost and benefit analysis and risk assessment, where required as per Sub-Section (2) Section 14 of PFM Act, 2019 shall be taken into account by these forums while considering the development project proposals.
12. Cost and benefit analysis and risk assessment of all development project proposals, in excess of a threshold size prescribed by the Planning, Development and Special Initiatives Division, shall be undertaken.
13. Development project proposals which exceed in their total cost thresholds defined by the Planning, Development and Special Initiatives Division shall be subject to quality assurance. Such quality assurance shall be undertaken by an individual/body which is independent of the sector/Ministry/Division that has initiated the preparation of the development project proposal.
14. No development project shall be considered for inclusion in demands for grants that has not been granted technical approval. No development project shall be considered for inclusion in demands for grants unless a budget allocation is provided for the coming year which fully reflects the proposed project cost for each year.
15. Every Ministry and Division shall include in its demands for grants adequate funds dedicated for operation and maintenance of the physical infrastructure assets under its supervision.
16. Budget Manual, 2020 and Public Finance Management Act, 2019 will govern the preparation and compilation of Federal Budget. The same are available on Finance Division’s website http://www.finance.gov.pk.
17. To download an electronic copy of these forms, the website

<http://finance.gov.pk/Budget_Call_Circular_2020_21.docx> may be visited.

**Appendix B**

**Budget Calendar**

The time-schedule prescribed for the submission of budget estimates in respect of Receipts as well as Current and Development expenditure of the Federal Government on Chart of Accounts is given below:

**FEDERAL RECEIPTS**

|  |  |  |  |
| --- | --- | --- | --- |
| **S #** | **Activities** | **Responsible** | **Timeline (Last date)** |
| 1. | Actuals (2018-19), First Preliminary Revised Estimates (2019-20) and Budget Estimates (2020-21) of Federal Government Receipts together with reasons for variations **(FORM-II Receipts)** | Principal Accounting Officer | By 06th February, 2020 |
| 2. | Final Estimates of Federal Government Receipts (Revised 2019-20 & Budget 2020-21) together with explanatory notes / reasons / variation thereon | Principal Accounting Officer | By 28th February, 2020 |

**CURRENT AND DEVELOPMENT EXPENDITURES (REVENUE & CAPITAL)**

|  |  |  |  |
| --- | --- | --- | --- |
| **S #** | **Activities** | **Responsible** | **Timeline (Last date)** |
| 1. | Issuance of Budget Call Circular 2020-21 | Finance Division | 6th January, 2020 |
| 2. | Submission of Form-I and Form-II | Principal Accounting Officer | 06th February, 2020 |
| 3. | Development of Budget Strategy Paper | Finance Division | 2nd week of February, 2020 |
| 4. | Annual Planning Coordination Committee (APCC) meeting’s | Planning, Development and Special Initiatives Division/ Finance Division | 1st week of March, 2020 |
| 5. | National Economic Council (NEC) meeting | Planning, Development and Special Initiatives Division/ Finance Division | 1st week of March, 2020 |
| 6. | Presentation of Budget Strategy Paper in the Cabinet for approval | Finance Division | 1stweek of March, 2020 |
| 7. | Confirmation of Indicative Budget Ceilings to the PAOs for current and development expenditure and copy to JSs / DSs (Exp.) and Sector Chiefs in Planning, Development and Special Initiative Division | Finance Division | 3rd week of March, 2020 |
| 8. | Demand Review Committee’s meetings (if needed) | Finance Division | Last week of March, 2020 |
| 9. | Submission of BO/NIS Forms by Ministries / Divisions for current budget to JSs / DSs (Exp.) | Ministries / Divisions | By 3rd April, 2020 |
| 10. | Submission of BO/NIS Forms by Ministries / Divisions for development budget to Sector Chiefs in Planning, Development and Special Initiatives Division and copy to JSs / DSs (Exp.) | Ministries / Divisions | By 3rd April, 2020 |
| 11. | Submission of BO/NIS forms, already entered into SAP system by respective PAOs, for current expenditure to the Budget Wing, Finance Division | Principal Accounting Officer | By 10th April, 2020 |
| 12. | Submission of BO/NIS forms, already entered into SAP system by respective PAOs, for development expenditure to the Budget Wing, Finance Division  *Fair copies of the NISs for Development / Capital budget may be sent to Budget Implementation-II Section of Budget Wing, Finance Division after the same have been countersigned by the relevant Technical Section / Programming Section of the Planning, Development and Special Initiatives Division* | Principal Accounting Officer | By 10th April, 2020 |
| 13. | Completion of all Budget Documents, Schedules and Summaries for the Cabinet etc. | Finance Division | Last week of April, 2020 (tentative) |
| 14. | Presentation of Budget to the Cabinet and the Parliament | Finance Division | May, 2020  (tentative) |

**BUDGET FINANCING AND DEBT SERVICING (Domestic & External)**

|  |  |  |  |
| --- | --- | --- | --- |
| **S #** | **Activities** | **Responsible** | **Timeline (Last date)** |
| 1. | Actual (2018-19), First Preliminary Revised Estimates (2019-20) and Budget Estimates (2020-21) of Federal Government Budget Financing **(FORM-III Financing and Debt servicing)** | Budget & EF Wings& DG Debt, Finance Division  EAD | By 06th February, 2020 |
| 2. | Final Estimates of Federal Government Budget Financing (Revised 2019-20 &Estimates 2020-21) | -do- | By 28th February, 2020 |
| 3. | Development and approval of Budget Strategy Paper | Finance Division | February and March, 2020 |
| 4. | Confirmation of Indicative Budget Ceilings to the PAOs for Debt servicing (Interest payments and Principal Re-payments) as the current/charged expenditure | Finance Division& EAD | 3rd week of March, 2020 |

**Appendix C**

**The Budget Preparation Process for the Federal Ministries / Divisions**

This section sets out the process for the preparation of the Budget 2020-21. All Federal Ministries / Divisions will prepare their budget on Performance & Output Based Budgeting System. The following are details of steps involved in the budget preparation process as mentioned in the ‘Budget Calendar’ at Appendix B.

The overall process in Federal Ministries will be supported by the Budget Wing, Finance Division.

1. **Issuance of ‘Budget Call Circular 2020-21’ to the Principal Accounting Officers (PAOs)**

As a first step the Finance Division will issue “Budget Call Circular” to the PAOs. This is the budget call circular that contains the instructions and forms required to be completed by the respective PAO.

1. **Submission of Budget forecast by the Principal Accounting Officer**

The Indicative Budget Ceilings issued by Finance Division in April 2019, for current and development budget of three years i.e. 2019-20, 2020-21 and 2021-22 will be considered as base line for submission of Budget Estimates 2020-2021. Form-I enclosed may be filled accordingly keeping in view the ceiling already issued for FY 2020-21. Both current and development budget forecast for FY 2020-21 are to be provided under two major heads i.e. ERE and Non-ERE as per the format outlined in Form-I.

1. **Preparation of Budget Strategy Paper and its presentation in the Cabinet**

Finance Division shall prepare Budget Strategy Paper and seek approval of the Federal Government in accordance with the section 3 of the PFM Act 2019.

1. **Revision of Indicative Budget Ceilings for current and development budget to all PAO’s**

Federal Ministries/Divisions will receive the confirmed indicative budget ceilings after approval of the Budget Strategy Paper by the Cabinet. The ceilings for current budget are prepared by Finance Division. The ceilings for development budget are prepared by the Planning, Development and Special Initiatives Division and issued by the Finance Division.

1. **Filling of the Budget Forms**

The Ministries / Divisions / Departments will go through the Budget Preparation Forms. Instructions and procedures to fill in the Budget Forms.

1. **Submission of forms by Ministries / Divisions for current budget to JSs/DSs (Exp.)for Quality Assurance**

In the presence of ceilings, the concerned Joint Secretaries (Exp.) will *assure quality of* BO/NIS forms and give their recommendations (if any) to the concerned Principal Accounting Officer.

1. **Submission of forms by Ministries / Divisions for development budget to Sector Chiefs in Planning, Development and Special Initiatives Division and copy to JSs/DSs (Exp.).**
2. **Submission of Forms (BO / NIS) for recurrent and development expenditure budget to Budget Computerization (Budget Wing – Finance Division)**

BO/NIS Forms and Posts Proforma will be entered into SAP system by the concerned Ministry / Division / Department. CGA (DG, MIS) will provide necessary connectivity, training to focal persons nominated by Principal Accounting Officers. CGA will also provide data entry screen and reporting facility to Ministry / Division. It will enable them to match their total entered budget with indicative budget ceiling.

Principal Accounting Officer will be responsible for timely completion of their Demands for Grants against indicative budget ceiling issued by Finance Division. Verified hard copy will be provided to Budget Wing, Finance Division by the date mentioned in the Budget Calendar Appendix B of this BCC for inclusion in budget books. It is mandatory to enter data in all columns of BO / NIS form. In case revised estimates have been shown against an object classification, actual expenditure must be provided against that object, reconciled by appropriation accounts. BO / NIS without actual expenditure will not be entertained by Budget Wing.

***The main SAP system installed in the Budget Wing, Finance Division will verify and process the data entered by the respective PAOs.***

1. **Review and approval of budget estimates and additional demands (current + development) by the Demand Review Committee**

If needed, Principal Accounting Officer (PAO) will be invited to make presentations on their budget proposals to the Demand Review Committee (comprising Finance Division, Planning, Development and Special Initiatives Division, and Economic Affairs Division). *It is important to note that these presentations will deal with both the current and development sides of the budget proposals*. Demand Review Committee would also consider and approve additional expenditure (if any) from the Ministries. Before consideration of additionality in the Demand Review Committee, they would first be reviewed by the JSs/DSs (Exp.) in case of current budget, and by Sector Chiefs in the Planning, Development and Special Initiatives Division &JSs/DSs (Exp.) in case of Development Budget.

The Demand Review Committee will discuss past performance, current year’s budgetary allocations, and ceilings for the budget year and forecast years. In addition, discussions will focus on ‘outputs’ (services) to be delivered and policy priorities.

1. **Completion of budget review and consolidation process – APCC meeting**

Self-explanatory.

1. **Completion of budget review and consolidation process – NEC meeting**

Self-explanatory.

1. **Completion of all Budget Documents, Schedules and Summaries for Cabinet etc.**

Self-explanatory.

1. **Presentation of Budget Documents to the Cabinet and the Parliament.**

Self-explanatory.

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**FORM-I**

**Part-One**

**Revised Budget Estimates**

**FY 2019-20**

Ministry / Division / Department: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Name / Designation of Principal Accounting Officer: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

(Rs/Million)

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Demand (s)**  **No.** | **Demand**  **Description** | **Budget Allocation FY 2019-20** | **Revised Budget Estimates**  **FY 2019-20** | | |
| **ERE** | **Non-ERE** | **Total** |
|  |  |  |  |  |  |
|  |  |  |  |  |  |
|  |  |  |  |  |  |
|  |  |  |  |  |  |

Prepared by: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Chief Finance & Accounts Officer /

Head of Finance

Verified by: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Principal Accounting Officer

Forwarded to:

**Deputy Secretary (Budget),**

**Budget Wing, Finance Division,**

**Islamabad.**

**FORM-I**

**Part-Two**

**Budget Estimates (Current & Development)**

**FY 2020-21**

Ministry / Division / Department: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Name / Designation of Principal Accounting Officer: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

(Rs/Million)

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Demand (s)**  **No.** | **Demand**  **Description** | **Indicative Budget Ceiling 2020-21 \*** | **Budget Estimates**  **FY 2020-21** | | |
| **ERE** | **Non-ERE** | **Total** |
|  |  |  |  |  |  |
|  |  |  |  |  |  |
|  |  |  |  |  |  |
|  |  |  |  |  |  |

*\* Already communicated by Budget Wing, Finance Division vide letter No. F.2(4)/MTBF/2019-20, dated 5th April, 2019.*

Prepared by: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Chief Finance & Accounts Officer /

Head of Finance

Verified by: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Principal Accounting Officer

Forwarded to:

**Deputy Secretary (Budget),**

**Budget Wing, Finance Division,**

**Islamabad.**

Budget Preparation Forms, Instructions and Procedure

for preparation and submission of Actual 2018-19,

Revised Estimates 2019-20 and Budget Estimates 2020-21

in respect of Federal Government’s

**Current & Development Expenditure**

and

**Receipts**

**ANNEX - I**

**PROCEDURE FOR SUBMISSION OF ACTUAL 2018-19 REVISED ESTIMATES 2019-20 AND BUDGET ESTIMATES 2020-21 IN RESPECT OF RECEIPTS OF THE FEDERAL GOVERNMENT**

1. Administrative Divisions are requested to co-ordinate with their respective Receipts Estimating Authorities/offices and submit verified and consolidated estimates by major, minor and detail object classification as given in the New Accounting Module (NAM) along with explanatory notes. Prescribed Forms for submission of receipts are attached herewith as **(Form-II (Part One) for Revenue & Capital Receipts)** and **(Form-II (Part Two) for Public Account Receipts).**
2. The baseline of estimates will be half yearly actuals of current financial year, however revised estimates for full year i.e. 2019-20 and estimates of next financial year i.e. 2020-21 will also be based on Year-on-Year trend, seasonality factor, special/one-time activity etc.
3. Copies of relevant SROs, Notifications, Circulars etc specifying the categories, rates on the basis of which collection of receipts is made, may also be enclosed. Besides, reasons and causes of shortfall (if any) against Budget Estimates 2019-20 may be elaborated and substantiated. Additionally, pitching of Budget Estimates for next financial year i.e 2020-21 on the lower side vis-a-vis Budget Estimates 2019-20 may be explained with cogent reasons.
4. Incomplete submission of Budget Estimates may please be avoided for making the budget formulation exercise a meaningful one.
5. The estimates will be enrouted through the concerned CFAO, who will scrutinize the estimates and forward them with their comments to Deputy Secretary (Budget Resources), Budget Wing by the prescribed dates. Finance Division would compile estimates of overall resources likely to be available in the year 2020-21 for financing the annual budget. The final estimates firmed up on the basis of preliminary estimates will be submitted by the respective PAOs to the Finance Division.
6. The estimates of Foreign Aid Resources for 2019-20 (Revised) and 2020-21 (Budget), along with actuals for the years 2017-18 and 2018-19 are required to be furnished by the Economic Affairs Division. The administrative authorities may, however, assist Economic Affairs Division by furnishing promptly such information or material as may be required by them for compiling these estimates.
7. The estimating authorities of various Government receipts are indicated below: -

|  |  |  |
| --- | --- | --- |
|  | **Heads of Receipts** | **Estimating Authorities** |
| A. | Tax Revenue | Federal Board of Revenue (FBR) |
| B. | Tax Revenue Other than FBR | Ministry of Energy (Power Division) for Petroleum Levy, GIDC, GDS, Ministry of Interior for ICT Admin taxes, Aviation Division for Airport Tax. |
| C. | Non-Tax Revenue | Administrative Ministries / Divisions |
| D. | Domestic Capital Receipts | Administrative Ministries / Divisions |
| E. | Foreign Loans and Grants | Economic Affairs Division and External Finance Wing of Finance Division |
| F. | Debt, Deposits and Reserves | Director General (Debt), Joint Secretaries (Exp.), Central Directorate of National Savings, Administrative Ministries / Divisions. |

**FORM-II**

**Part One: Final Estimates of Federal Receipts**

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **S #** | **Name of Receipt with Head of Account** | **Departmental Code** | **Actual Receipts 2018-19** | **B.E 2019-20** | **Actuals up to**  **31-12-19** | **R.E 2019-20** | **B.E 2020-21** | **Reason of variation** |
|  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |

(Rs. Million)

**Part Two: Final Estimates of Reserve Funds opened in the Public Account (SBP)**

(Rs. Million)

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **S #** | **Name of Receipt with Head of Account** | **Departmental Code** | **Balance on 30-6-19** | **B.E 2019-20** | | **R.E 2019-20** | | **B.E 2020-21** | |
| Receipts | Expenditure | Receipts | Expenditure | Receipts | Expenditure |
|  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |

Prepared by: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Chief Finance & Accounts Officer /

Head of Finance

Verified by: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Principal Accounting Officer

Forwarded to:

**Deputy Secretary (Budget Resources),**

**Budget Wing, Finance Division,**

**Islamabad.**

**BUDGET FINANCING AND DEBT SERVICING**

**FORM-III**

**Part One: Financing**

|  |  |
| --- | --- |
| **External Financing** |  |
| Project Aid & Grants |  |
| Other Aid & Grants |  |
| **Repayments** |  |
|  |  |
| **Net Financing** |  |
| **Domestic Financing** |  |
|  |  |
| **Bank** |  |
| State Bank of Pakistan |  |
| Schedule Banks |  |
| **Non-Bank** |  |
| National Saving Schemes |  |
| Deposits & Reserve |  |

**Part Two: Expenditure on Debt Servicing**

|  |  |
| --- | --- |
| **Repayment of Loan** |  |
| **External Repayments** |  |
| Long & Mid Term |  |
| Short Term |  |
|  |  |
| **Repayments Domestic** |  |
|  |  |
| **Bank** |  |
| State Bank of Pakistan |  |
| Schedule Banks |  |
| **Non-Bank** |  |
| National Saving Schemes |  |
| Deposits & Reserve |  |

Prepared by: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Chief Finance & Accounts Officer /

Head of Finance

Verified by: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Principal Accounting Officer

Forwarded to:

**Deputy Secretary (Government Securities),**

**Budget Wing, Finance Division,**

**Islamabad.**

**ANNEX - II**

**PROCEDURE FOR SUBMISSION OF ACTUAL 2018-19, REVISED ESTIMATES 2019-20 AND BUDGET ESTIMATES 2020-21IN RESPECT OF**

**CURRENT AND DEVELOPMENT EXPENDITURE**

**Current:**

1. The estimates of expenditure included in the Budget Estimates should be broken down into **Charged** and **Voted** expenditure.
2. No Budget Order / New Item Statement (BO / NIS) in respect of Employee Related Expenses will be accepted, unless supported with the information asked for in the Annex V.

**Development:**

1. The Estimates of Development Expenditure 2020-21 should not include any scheme which has not been approved in accordance with the prescribed procedure and PFM Act, 2019. These estimates should be accompanied by detailed expenditure estimates for budget provision in respect of individual projects and be supported by relevant PC-I or PC-II Forms.
2. Foreign exchange component of Development Expenditure – The foreign exchange component of estimates of development expenditure is required to be shown distinctly together with the source from which it will be met (i.e., whether from own resources or from foreign resources). When the foreign exchange components are to be financed (wholly or partly) from foreign resources, the source and type of resource should invariably be indicated in the budget provision for the relevant project/scheme and at the end of the relevant New Item Statement. In case of Foreign Grants, equal amount of recoveries should be reflected in NIS Form at Annex IV.
3. The provision made for foreign exchange expenditure would not be available for rupee component expenditure or vice versa and no re-appropriation is permissible between the provision for rupee and foreign exchange expenditure. This should be kept in view while framing the estimates for rupee as well as foreign exchange requirements.
4. In case of Development Projects or Programmes, Budget for each Project/Programme shall be prepared on separate NIS form. Separate ID may be obtained for each component of expenditure, which is required to track the component-wise budget release and expenditure.

**ANNEX - III**

**INSTRUCTIONS TO FILL FORMS OF**

**NEW ITEM STATEMENT / BUDGET ORDER**



**Important**

**The Ministries / Divisions / Departments should read the following instructions carefully and all BOs / NISs should invariably be prepared in the enclosed format.**

**GENERAL INSTRUCTIONS:**

1. Ministries / Divisions / Departments are required to submit one Budget Order (BO) and one New Item Statement (NIS), if necessary, for every office.
2. Separate BO / NIS for Charged and Voted shall be submitted for every office. Combined total of Charged and Voted document may be shown invariably in a covering statement.
3. No column in the BO / NIS forms should be left blank. BO / NIS should be prepared in thousands or rupees.
4. J.S. (Exp.) may ensure that Functions / Objects are correct and number of posts shown in Annex-V are same as BO / NIS.
5. Under detailed object head for expenditure allocation of Rs 1,000/- to keep the head operative on presumption basis may be avoided in BOs / NISs.
6. Token Supplementary grants for the purpose of activation/operation of new head shall not be allowed during the currency of the Financial Year 2020-21
7. Pension and pensionary benefits expenditure relating to Autonomous / Semi-Autonomous bodies should be shown under separate head which may be obtained from the office of CGA.
8. Separate object heads for Grants (A052) and Subsidies (A051) should be used.

**SPECIFIC INSTRUCTIONS TO FILL BO / NIS FORM (Annex-IV) :**

**Serial No. 1**

Budget Document Type (Tick the relevant box).

**Serial No. 2**

**Fund information** i.e. **Demand No.**, **Fund Code** and **Description.**

**Serial No. 3**

**Attached** **Department**

and

**Sub-detailed**

**Function**

(code

and

description).

**Serial No. 4**

**Fund Centre / DDO Code and description**. It shall be left blank where Multiple DDOs are being entered into one BO / NIS. In case of New Office / Department, the word "**NEW**" should be written in braces after the nomenclature. If an office has been opened during the current financial year, provision may be substantiated by a copy of the schedule of Supplementary Grants as an Annex to the BO / NIS. In case of Development Scheme, the name of department and scheme both should be mentioned.

**Serial No. 5**

**Serial No. 6**

**District (location)and Circle of Account.**

Use this space for writing any related information, otherwise write N.A.

and should not be left blank.

**Serial No. 7**

Write all the **Function levels** i.e. **Major, Minor, Detailed** and **Sub-Detailed** codes with the descriptions and **total amount** of budget against each level

(actual 2018-19, revised estimates for the year 2019-20 and budget estimates for the year 2020-21) in the BO / NIS form. It is irrelevant to mention those objects in which no RE and BE is reflected.

**Serial No. 8**

This has been bifurcated into three parts i.e.

a) Object code

Letter ‘A’ is pre-printed. Budget should be entered at all Major, Minor and Detailed levels. Consult Chart of Accounts (Manual) and fill all the required five digits carefully.

b) Object description

(Commitment Item)

c) Revised Estimates / Budget Estimates

d) No. of Posts

e) Fund Centre/DDO

Code

Write Object Code description.

Mention provision of object item.

|  |
| --- |
| Provision should be in thousands. If |
| Rs. 10,000 is to be filled, write 10. |
| Mention the number of posts for the |
| salary budget (these should match |
| with the posts details as mentioned |
| in Annex V, Posts Proforma). |
| In case of Multiple DDOs in a single |
| BO / NIS form, the respective DDO |
| Codes/Fund Centres may be |
| mentioned in this column. |

**Serial No. 9** Total Provision (Gross).

**Serial No. 10 – 11** Foreign Exchange component should be shown (wherever necessary). Foreign Exchange bifurcation is also required against the space provided separately for (i) Foreign Resources and (ii) Own Resources.

Certain agreements of foreign aid state that the Government of Pakistan should initially incur the expenditure in local currency and thereafter the equivalent amount would be reimbursed on actual basis by the donor agency. In such cases in respect of a foreign aided scheme/project, the amount to be spent in local currency out of the foreign aid (reimbursable) should be clearly indicated under the scheme/project on the NIS.

|  |  |  |
| --- | --- | --- |
| **Serial No. 12** | | Recoveries, if any, should also be shown in a separate sheet at the end |
|  |  | of every BO / NIS form. |
| **NOTE:** | | **All officers signing BOs / NISs in the administrative Ministry /** |
|  |  | **Division / Department and DSs (Exp.) are required to indicate their** |
|  |  | **telephone number on every BO / NIS. Furthermore, Section Officer** |
|  |  | **or equivalent level officer may be deputed for reconciliation** |
|  |  | **purpose on hard copy, duly verified by concerned DS (Exp.) of the entered BO / NIS at respective SAP Terminals of PAOs.** |
|  |  |  |
| **ENQUIRIES:** | | For clarification or additional information, if required, please do not hesitate to |
|  |  | contact: |
|  |  | **(Mazhar-ul-Hassan Shah)** |
|  |  | **Deputy Secretary (Budget)** |
|  |  | **Finance Division** |
|  |  | **Phone: (051) 9209367** |
|  |  | **(Asma Malik)** |
|  |  | **Director (Budget Computerization)** |
|  |  | **Finance Division** |
|  |  | **Phone: (051) 9209587** |
|  |  | **Fax: (051) 9221393** |

**Annex IV**

**FORMAT FOR BUDGET ORDER / NEW ITEM STATEMENT**

**Government of Pakistan**

**Ministry :**

**Division :**

**Department :**

**No.** **Islamabad, the \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

**From :**

**To :**

**BUDGET YEAR: 2020-21**



|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **1** | **Type of Document** |  |  |  |  | ¤ | | ¤ | ¤ | ¤ |
|  | **(Tick the Box Applicable)** |  |  |  |  |  | BO | Addl. BO | NIS | Addl. NIS |
| **2** | **Fund Information :** | **Demand No.** |  | **Fund Code** | | **Fund Description** | |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  | **Code** | |  |  | **Description** | | |
|  |  |  |  |  |  |  |  |  |  |  |

* **Attached Department / Sub-Detailed Function**
* **Fund Centre / DDO**

1. **District Circle**

* **Notes (if any)**

**TO BE FILLED IN ONLY BY BUDGET WING (MOF)**

**Document with Multiple DDOs / Departments** ¤ **(Tick the box where applicable)**



**New Diary No.**

**Old Diary No.**



**Checked By (Name)**

**Entered By (Name)**

**7**

**Function Description**

**8**

**Object Description**

**(Commitment Item)**

**No. of**

**Posts**

**Fund**

**Centre**

**Code**

A

A

A

A

A

A

A

A

A

A

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A

A

**9**

**Total Provision (Gross)**

**10**

**Foreign Exchange**

**(i) Foreign Aid**

**(ii) Own Resources**

**11**

**Local Currency**

**12**

**For Recoveries Only (If Any)**

**Fund**

**Centre**

**Code**

Verified by :

a)

b)

Additional sheets / rows can be added as per requirement.

Separate form must be used for each Fund Centre/DDO.

\* For MOF's (Budget Wing) use only.

**(Rupees in Thousands)**

**Function**

**Classification**

**Actual**

**Expenditure**

**2018-19**

**Revised**

**Estimates**

**2019-20**

**Budget**

**Estimates**

**2020-21**

**Object**

**Classification**

**Actual**

**Expenditure**

**2018-19**

**Revised**

**Estimates**

**2019-20**

**Budget**

**Estimates**

**2020-21**

**(Rupees in Thousands)**

**Recovery**

**Code \***

**Source of Recovery**

**(Must be indicated)**

**Actual**

**Expenditure**

**2018-19**

**Revised**

**Estimates**

**2019-20**

**Budget**

**Estimates**

**2020-21**

( . . . . . . . . . . . . . . . . . . )

Name & Designation

Telephone No. . . . . . . . .

**Note :-**

( . . . . . . . . . . . . . . . . . . )

Name & Designation

Telephone No. . . . . . . . .

DS (Exp.) Concerned



**Annex V**

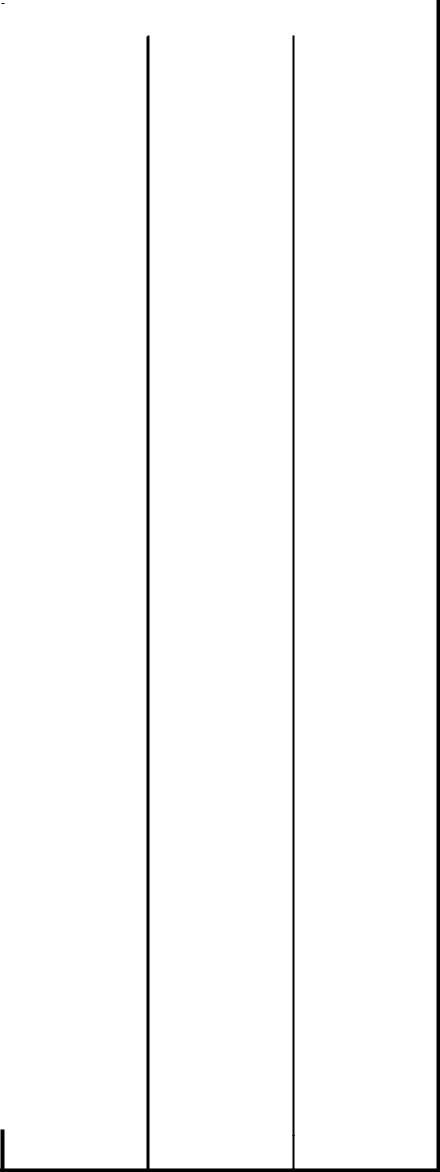
**No BO / NIS will be accepted in which Employee Related Expenses have**

**been claimed unless supported with details of posts in this proforma**

**FEDERAL GOVERNMENT EMPLOYEES BY B.P.S.**

**2020 - 21 (Budget Estimates)**

|  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Fund Code:** | |  |  |  |  | **Fund Description:** | | | |  |  |  |
| **Demand No:** | |  |  |  |  |  |  |  |  |  |  |  |
| **Fund Centre Code: \_\_\_\_\_\_\_\_\_** | | | | | | **Fund Centre Description:** | | | |  |  |  |
| **(DDO Code)** | |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |
| **Post** |  | **BPS** | |  |  | **Designation** | | |  | **Number of Posts** |  |  |
| **Code \*** |  |  |  | **Total** | **Filled in** | **Vacant** |  |
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**Total:**

**\* As per the list attached.**

( \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ )

Name & Designation

Tele. No. \_\_\_\_\_\_\_\_\_\_\_\_

**Note:**

**Please ensure that the total number of posts reflected in this proforma are the same as in BO / NIS form (Annex IV).**

|  |  |  |  |
| --- | --- | --- | --- |
| **LIST OF ALL POSTS** | | | |
|  |  |  |  |
| **POST CODE** | **DESCRIPTION** | **POST CODE** | **DESCRIPTION** |
|  |  |  |  |
| **A01** | **ACCOUNTANT** | **J01** | **JOINT DIRECTOR** |
| **A02** | **ACCOUNTS OFFICER** | **J02** | **JOINT SECRETARY** |
| **A03** | **ADDITIONAL SECRETARY** | **J03** | **JUNIOR TEACHER** |
| **A04** | **ADMINISTRATIVE OFFICER** | **J04** | **JUNIOR INSTRUCTOR** |
| **A05** | **ASSISTANT ACCOUNTS OFFICER** | **K01** | **KEY PUNCH OEPRATOR** |
| **A06** | **ASSISTANT** | **L01** | **LDC** |
| **A07** | **ASSISTANT CHIEF** | **L02** | **LECTURER** |
| **A08** | **ASSISTANT DIRECTOR** | **L03** | **LIBRARIAN** |
| **A09** | **ASSISTANT ENGINEER** | **L04** | **LADY HEALTH VISITOR** |
| **A10** | **ASSISTANT PROGRAMMER** | **M01** | **MEDICAL OFFICER** |
| **A11** | **ASSISTANT SECRETARY** | **M02** | **MNA** |
| **A12** | **AUDITOR** | **M03** | **MALI** |
| **A13** | **ACCOUNTANT GENERAL** | **N01** | **NAIB QASID** |
| **A14** | **ASSISTANT STORE KEEPER** | **N02** | **NETWORK ADMINISTRATOR** |
| **A15** | **ASSISTANT HEADMISTRESS** | **N03** | **NURSE** |
| **A16** | **ASSOCIATE PROFESSOR** | **P01** | **PHYSCIAN** |
| **A17** | **AYA/ATTENDANT** | **P02** | **PRINCIPAL** |
| **A18** | **ASSISTANT PRIVATE SECRETARY** | **P03** | **PRIVATE SECRETARY** |
| **B01** | **B.P.O** | **P04** | **PROFESSOR** |
| **C01** | **CHIEF** | **P05** | **PROGRAMMER** |
| **C02** | **CHIEF ENGINEER** | **Q01** | **QASID** |
| **C03** | **CHEIF STATISTICAL OFFICER** | **R01** | **RESEARCH OFFICER** |
| **C04** | **COMPUTER OPERATOR** | **R02** | **RECEPTIONIST** |
| **C05** | **COST ACCOUNTANT** | **S01** | **SECOND SECRETARY** |
| **C06** | **CHAUKIDAR** | **S02** | **SECRETARY** |
| **C07** | **CHAIRMAN** | **S03** | **SECTION OFFICER** |
| **C08** | **COMMUNICATION OFFICER** | **S04** | **SENIOR CHIEF** |
| **D01** | **DAFTRY** | **S05** | **SENIOR STATISTICAL OFFICER** |
| **D02** | **DATA CONTROL ASSISTANT** | **S06** | **STATISTICAL OFFICER** |
| **D03** | **DATA ENTRY OPERATOR** | **S07** | **STENO GRAPHER** |
| **D04** | **DATA PROCESSING OFFICER** | **S08** | **STENO TYPIST** |
| **D05** | **DEPUTY ACCOUNTANT GENERAL** | **S09** | **SUPERINTENDENT** |
| **D06** | **DEPUTY CHIEF** | **S10** | **SUPERINTENDING ENGINEER** |
| **D07** | **DEPUTY DIRECTOR** | **S11** | **SURGEON** |
| **D08** | **DEPUTY SECRETARY** | **S12** | **SYSTEM ANALYST** |
| **D09** | **DIRECTOR** | **S13** | **SUB ENGINEER** |
| **D10** | **DIRECTOR GENERAL** | **S14** | **SENIOR TEACHER** |
| **D11** | **DIVISIONAL ENGINEER** | **S15** | **SYSTEM ADMINISTRATOR** |
| **D12** | **DRIVER /DESPATCH RIDER** | **S16** | **SOFTWARE ENGINEER** |
| **D13** | **DATA BASE ADMINISTRATOR** | **S17** | **SCIENTIFIC OFFICER** |
| **D14** | **DEPUTY DATA DASE ADMINISTRATOR** | **S19** | **SUB INSPECTOR** |
| **E01** | **EXECUTIVE ENGINEER** | **S20** | **SENATOR** |
| **F01** | **FIRST SECRETARY** | **S21** | **SECURITY GUARD** |
| **F02** | **FINANCE COORDINATOR** | **S22** | **SENIOR JOINT SECRETARY** |
| **F03** | **FARASH** | **T01** | **TEACHER** |
| **G01** | **GRAPHIC DESIGNER** | **T02** | **THIRD SECRETARY** |
| **H01** | **HEADMASTER/HEADMISTRESS** | **T03** | **TYPIST** |
| **H02** | **HARDWARE EXPERT** | **T04** | **TELEPHONE OPERATOR** |
| **I01** | **INSPECTOR** | **T05** | **TECHNICIAN** |
| **I02** | **IT SPECIALIST** | **U01** | **UDC** |
| **I03** | **INFORMATION OFFICER** | **V01** | **VICE PRINCIPLE** |
|  |  | **W01** | **WEB DEVELOPER** |
|  |  | **W02** | **WARDEN** |
|  |  | **Z99** | **OTHERS** |

**Annex VI**

**CASH PLAN PROFORMA**

