Budget Call Circular
2018-2019

Government of Pakistan
Finance Division
Islamabad

www.finance.gov.pk

BUDGET / IMMEDIATE

D.O.No.F.1(253)DBA/2017
Government of Pakistan
Finance Division

From: **Additional Finance Secretary (Budget)**
Phone: 051-9202083
Fax: 051-9221288

Islamabad, the 18th December 2017

Subject: **Submission of Revised Estimates 2017-18, Budget Estimates 2018-19 and Medium-Term Budget Estimates 2018-21**

Dear Sir / Madam,

The Budget Call Circular for the year 2018-19 is attached. Budget will be formulated as per the method of 'output-based budgeting'. The budget so prepared will contain revised estimates for 2017-18, budget estimates for 2018-19 and medium-term budget estimates for 2018-21. The Budget Call Circular has two sections:

- **Section I** includes budget preparation forms, instructions and procedure for preparation and submission of detailed budget - Revised Estimates (2017-18) and Budget Estimates (2018-19) in respect of Federal Government receipts, current and development expenditure.
- **Section II** includes forms and instructions for allocation of indicative budget ceilings to 'outputs' (services), and for the development of output-based budgets (presented in the MTBF Green Book). LM forms - or the Line Ministry Forms - will be completed by the office of Principal Accounting Officers, and Fund Centre Form will be completed by their attached departments and sub-ordinate offices to prepare medium-term budget 2018-21.
- Special instructions and Budget Calendar are at Appendix A and Appendix B, respectively. Budget preparation process is at Appendix C.

2. The Indicative Budget Ceilings of current and development budget for three years i.e. 2018-19, 2019-20 and 2020-21 will be communicated through a separate letter.

3. Receipt of this letter may kindly be acknowledged.

With best regards,

Yours sincerely,

Syed Ghazanfar Abbas Jilani

All Secretaries / Additional Secretaries Incharge of Ministries / Divisions (By Name).

Endt. / D.O.No.F.1(253)DBA/2017 Islamabad, the 18th December 2017

Copy forwarded for information and necessary action to:-

1. Auditor General of Pakistan, Islamabad.
2. Controller General of Accounts, Islamabad.
3. Registrar, Supreme Court of Pakistan, Islamabad.
4. Registrar, Islamabad High Court, Islamabad.
5. Secretary, Federal Public Service Commission / Federal Service Tribunal / Federal Land Commission, Islamabad.
6. Additional Secretary, Finance Division (Military), Rawalpindi.
7. All Accountants General / Directors General Audit / Directors Audit.
8. Director Generals Defence, Works and Commercial (Audit)
9. Chief Accounts Officer, Ministry of Foreign Affairs, Islamabad.
10. Chief (Programming), Planning, Development and Reform Division, Islamabad.
11. Member Finance, Pakistan Railway Board, Islamabad.
12. Member Finance, WAPDA, Lahore.
13. All Senior Joint Secretaries, Joint Secretaries, Deputy Secretaries and Section Officers, Finance Division, Islamabad.
14. All FAs / DFAs with the advice to assure quality of the Budget Orders / New Item Statements in accordance with the given instructions.

(Jibran Khalil Malik)
Joint Secretary (Budget Implementation)
Phone: (051) 9218838
Fax: (051) 9221763

Appendix A

Special Instructions

The following are the specific instructions to complete the requirements of Section I and Section II forms:

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

2. The Indicative Budget Ceilings of Current and Development Budget for three years i.e. 2018-19, 2019-20 and 2020-21 will be communicated through a separate letter.

3. When the Indicative Budget Ceilings for three years are received, forms enclosed in Section II (Strategic Overview Form and LM Forms) will be completed by office of the Principal Accounting Officers. These forms are designed to help Ministries in strategic allocation of Ceilings to 'outputs'.

4. Upon completion of 'LM' forms, the following will be forwarded to the relevant Fund Centres by Principal Accounting Officers:

    a. Section I forms,
    b. Section II forms and Fund Centre Form,
    c. Three (3) years Ceilings that will guide Fund Centres to prepare their budgets (these Ceilings will result from completed Section II 'LM Forms'),
    d. List of standard output indicators related to that Fund Centre.

5. The Section I forms will be forwarded to the Budget Wing (Finance Division) for further necessary action. The Section I includes:

    Annex I: Procedure for submission of Revised Estimates 2017-18 and Budget Estimates 2018-19 in respect of Receipts of the Federal Government.
    Annex II: Procedure for submission of Revised Estimates 2017-18 and Budget Estimates 2018-19 in respect of Current and Development Expenditures.
    Annex III: Instructions relating to completion of format (BOs / NISs).
    Annex IV: Format of 'New Item Statement' / 'Budget Order'.
    Annex V: Proforma for indicating details of posts.
    Annex VI: Template for Collection of Spending DDOs Budget Estimates.

6. In Section I, the Revised Estimates for the year 2017-18 for current and development expenditures must include, among other things, the following:

    a. Appropriations or re-appropriations within the sanctioned grants;
    b. New items of expenditure sanctioned through supplementary grants; and
    c. Surrenders made or likely to be made during the year.

7. While preparing BOs / NISs, the Ministries / Divisions are required to obtain 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.

8. The Federal Budget will be prepared at the controlling / expenditure DDO level. The AGPR has been instructed **not** to extend any expenditure over and above the printed budget 2018-19 stands incorporated in the system without the consent of Finance Division. The Ministries / Divisions who are operating their budget at spending DDOs level are requested to submit 2018-19 (Budget) at spending DDOs level to the Budget Wing within fifteen (15) days of the announcement of Federal Budget 2018-19 on the template given at (Section I - Annex VI).

9. 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 so that the number of references to the Financial Advisers / Finance Division is reduced to the minimum.

10. 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.

11. Approved 'Green Book 2018-21' may be forwarded to the MTBF Secretariat, Budget Wing (Finance Division) by the date mentioned in the Budget Calendar. The standard format of 'Green Book 2018-21' is included in section II. The MTBF Secretariat has installed software called 'Financial Management Application' in your Ministry/Division to help you prepare the 'output based budget'. The Line Ministry (LM) forms will be retained by your Ministry / Division.

12. To fill in Section I forms and Section II forms (including Fund Centre Form), Budget Section, P&D Section and 'Core Team' in Ministries will provide necessary assistance to Fund Centres (Spending Units). MTBF Secretariat, Budget Wing, Finance Division will provide necessary assistance in filling Section II forms to 'Core Teams' established in each of the office of Principal Accounting Officers. All queries and clarifications should be addressed to:

    Mr. Talib Hussain Baluch
    MTBF Secretariat, Room No. 102, Block 'Q', Budget Wing
    Finance Division, Pakistan Secretariat
    Government of Pakistan
    Islamabad
    Tel: (051) 9201593

13. To download an electronic copy of these forms, the website http://www.finance.gov.pk/downloads.html may be used.

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	Deadline (Last date)
1.	First Preliminary Revised Estimates (2017-18) and Budget Estimates (2018-19) of Federal Government Receipts together with reasons for variations	Principal Accounting Officers	By 30th January, 2018
2.	Final Estimates of Federal Government Receipts (Revised 2017-18 & Budget 2018-19) together with explanatory notes thereon	Principal Accounting Officers	By 14th March, 2018

CURRENT AND DEVELOPMENT EXPENDITURES (REVENUE & CAPITAL)

S #	Activities	Responsible	Deadline (Last date)
1.	Issuance of 'Budget Call Circular' 2018-19	Finance Division	18th December, 2017
2.	Development of Budget Strategy Paper	Finance Division	1st February 2018
3.	Presentation of the Budget Strategy Paper in the Cabinet for approval	Finance Division	Second week of February, 2018
4.	Letter of Indicative Budget Ceilings (3 years) to the PAOs of Ministries / Divisions for current expenditure and development expenditure and copy of ceilings to FAs/DFAs and Sector Chiefs in Planning Commission	Finance Division	Second week of February, 2018
5.	Last date for Submission of Section I Forms by Ministries / Divisions for current budget to FAs/DFAs	Fund Centres, Ministries / Divisions	By 28th February, 2018
6.	Last date for Submission of Section I Forms by Ministries / Divisions for development budget to Sector Chiefs in Planning Commission and copy to FAs/DFAs	Fund Centres, Ministries / Divisions	By 15th March, 2018
7.	Last date for submission of Section I Forms (BOs / NISs) on Chart of Accounts for current expenditure to the Budget Wing (Finance Division)	Principal Accounting Officers	By 16th March, 2018

S #	Activities	Responsible	Deadline (Last date)
8.	Last date for submission of Section I Forms (BOs / NISs) on Chart of Accounts for development expenditure to the Budget Wing (Finance Division) *Fair copies of the NISs for Development / Capital budget may be sent to BR-III Section of the Budget Wing, Finance Division after the same have been countersigned by the relevant Technical Section / Programming Section of the Planning, Development and Reform Division.*	Principal Accounting Officers	By 22nd March, 2018
9.	Review of budget in the Priorities Committee Meetings	Priorities Committee	First week of April, 2018
10.	Annual Planning Co-ordination Committee (APCC) meeting	Planning Commission / Finance Division	Middle of April, 2018 (tentative)
11.	NEC meeting	Planning Commission / Finance Division	Last week of April, 2018 (tentative)
12.	Finalization / Printing of Section II Forms by the Ministries / Divisions. The concerned Ministry / Division will retain these forms.	Budget Section, P&D Section in Ministries / Divisions	Third week of April, 2018
13.	Submission of Final 'Green Book' report to Budget Wing (MTBF Secretariat), Finance Division	Principal Accounting Officers	Third week of April, 2018
14.	Completion of all Budget Documents (including Green Book), Schedules and Summaries for Cabinet etc.	Finance Division	Last week of April
15.	Presentation of Budget to the Cabinet and the Parliament	Finance Minister	May 2018 (tentative)

Appendix C

The Budget Preparation Process for the Federal Ministries / Divisions

This section sets out the process for the preparation of the Medium Term Budget for 2018-19 to 2020-21. All Federal Ministries / Divisions will prepare their budget on Output Based Budgeting System also known as MTBF. The following are details of steps involved in the Medium Term budget preparation process as mentioned in the 'Budget Calendar' at (Appendix B).

The overall process in Federal Ministries will be supported by the Finance Division / MTBF team.

1. **Issuance of 'Budget Call Circular 2018-19' to the Principal Accounting Officers (PAOs)**

   As a first step the Finance Division will issue "Budget Call Circular" to the PAOs of all the Ministries / Divisions. This is the budget call circular that contains the instructions and forms required to be completed under the leadership of the PAO.

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

   In next step, the Finance Division will prepare medium-term (3-years) Budget Strategy Paper. The Budget Strategy Paper will contain Medium-Term Macroeconomic and Medium-Term Fiscal Frameworks. In order to develop the Macro-Fiscal projections, the Finance Division interacts with various stakeholders (including Federal Board of Revenue, Planning Commission, Economic Affairs Division, Pakistan Bureau of Statistics, and State Bank of Pakistan). Based on these projections, indicative budget ceilings are formulated. The Budget Strategy Paper is approved by the Cabinet before ceilings are forwarded to the PAOs.

3. **Issuance of Indicative Budget Ceilings for current and development budget to all PAO's**

   Federal ministries will receive indicative budget ceilings for three years. The ceilings for current budget are prepared by Finance Division. The ceilings for development budget are prepared by the Planning Commission and issued by the Finance Division. Copy of indicative budget ceiling letter is being sent to the concerned FAs / DFAs. Copy of development budget indicative budget ceiling letter is being sent to the concerned FAs / DFAs and Sector Chiefs in the Planning Commission.

4. **Preparation of medium term Strategic Plan**

   After receiving ceilings for current & development expenditure, office of the Principal Accounting Officer (PAO) will conduct in-house meeting to develop a Strategic Plan for the upcoming three years. Offices of the PAOs have established 'Core Teams' for this purpose. The Terms of Reference of the 'Core Teams' have already been forwarded to all PAOs. Broadly, the 'Core Teams' are responsible for planning, budgeting, and monitoring processes.

5. **Filling of the Budget Forms**

   The ministries / divisions will go through the Budget Preparation Forms. Instructions and Procedures to fill in the Budget Forms of Section I and Section II are part of the relevant sections.

6. **Submission of Section I and Section II forms by Ministries / Divisions for current budget to FAs / DFAs for Quality Assurance**

   In the presence of ceilings, the Financial Advisers will *quality assure* the Fund Centre forms (BO / NIS) and give their recommendations (if so) to the concerned Principal Accounting Officer.

7. **Submission of Section I and Section II forms by Ministries / Divisions for development budget to Sector Chiefs in Planning Commission and copy to FAs/DFAs**

8. **Submission of Section I Forms (BO / NIS) for recurrent and development expenditure budget to Budget Computerization (Budget Wing – Finance Division)**

   Section I Forms (BO / NIS, "Posts Proforma" and "Spending DDOs Budget Estimates") will be forwarded to the Budget Computerization of Budget Wing – Finance Division by the date mentioned in the Budget Calendar Appendix B of this BCC.

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

   Each Principal Accounting Officer (PAO) will be invited to make presentations on their budget proposals to the Priorities Committee (comprising Finance Division, Planning, Development and Reform 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*. Priorities Committee would also consider and approve additional resource bids by the Ministry. Before consideration of additional bids in the Priorities Committee, these bids would first be reviewed by the FAs / DFAs in case of current budget, and by Sector Chiefs in the Planning, Development and Reform Division & FAs / DFAs in case of Development Budget.

   The Priorities 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.

   Information such as LM Form 1, and LM 2 alongside other relevant information will be discussed in the Priorities Committee meeting.

10. **Completion of budget review and approval process – APCC meeting**

    Self-explanatory.

11. **Completion of budget review and approval process – NEC meeting**

    Self-explanatory.

12. **Finalisation and Submission of Final 'Medium Term Budget Estimates for Service Delivery' (Green Book) report (as per format given in Section II) by the Ministries/Division to Finance Division.**

    "Green Book" is the summary presentation of LM forms and Fund Centre Form of Section II. Green Book should be approved by the relevant competent authority i.e. PAO. As part of the Green Book approval process, the PAOs would need to brief their relevant Minister before giving approval.

13. **Completion of all Budget Documents (including 'Green Book'), Schedules and Summaries for Cabinet etc.**

    Self-explanatory.

14. **Presentation of Budget (including 'Green Book') to the Cabinet and Parliament.**

    Self-explanatory.

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SECTION I

Budget Preparation Forms, Instructions and Procedure

for Preparation and Submission of

Revised Estimates 2017-18 and Budget Estimates 2018-19

in respect of Federal Government's

Current & Development Expenditure

and

Receipts

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ANNEX - I

PROCEDURE FOR SUBMISSION OF REVISED ESTIMATES 2017-18 AND BUDGET ESTIMATES 2018-19 IN RESPECT OF RECEIPTS OF THE FEDERAL GOVERNMENT

1. Administrative Divisions are requested to co-ordinate the estimates of different estimating authorities under them and submit the verified and consolidated estimates to their Financial Advisers. The Financial Advisers will scrutinize the estimates and forward them with their comments to the Budget Wing by the prescribed dates, addressed to Deputy Secretary (Budget Resources II). The Finance Division intends to formulate, an estimate of overall resources likely to be available in the year 2018-19 for financing the Public Sector Development Programme (PSDP). The preliminary estimates of receipts may therefore, reach Finance Division in time. The final estimates may reach the Finance Division by 14th March 2018, positively.

2. The estimates of Foreign Aid Receipts for both 2017-18 (Revised) and 2018-19 (Budget), together with actuals for the years 2015-16 and 2016-17 are required to be furnished by the Economic Affairs Division. The administrative authorities may, however, assist that Division by furnishing promptly such information or material as may be required by them for compiling these estimates.

3. The estimating authorities of various Government receipts are indicated below:-

	Heads of Receipts	Estimating Authorities
A.	Principal Heads of Revenue	Federal Board of Revenue.
B.	Other Revenue/Capital Receipts	Administrative Ministries / Divisions and Audit & Accounts Offices.
C.	Foreign Aid	Economic Affairs Division.
D.	Debt, Deposits and Remittances Heads	Financial Advisers, Central Directorate of National Savings, Audit & Accounts Offices and Administrative Ministries / Divisions.

ANNEX - II

PROCEDURE FOR SUBMISSION OF REVISED ESTIMATES 2017-18 AND BUDGET ESTIMATES 2018-19 IN 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) will be accepted, in which Employee Related Expenses have been claimed, if not duly supported with the information asked for in the Annex V.

Development:

3. The Estimates of Development Expenditure 2018-19 should not include any scheme which has not been approved in accordance with the prescribed procedure. These estimates should be accompanied with detailed expenditure estimates for budget provision in respect of individual projects and be supported by relevant PC-I or PC-II Form.

4. A statement in PPWD Form 4 showing the provision that may have been separately proposed to the Housing and Works Division for works expenditure for the year 2018-19 if any, pertaining to a project should also be submitted along with the budget estimates. The Housing and Works Division will compile them according to individual development projects included in the Public Sector Development Programme and furnish a copy to the Budget Wing (S.O. BR-III Section) of the Finance Division within three days after the finalization of the budget estimates in respect of development projects.

5. 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 aid). When the foreign exchange components are to be financed (wholly or partly) from foreign aid, the source and type of aid 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 Aid Grants, equal amount of recoveries should be reflected in NIS Form under Sr. No 13 of Annex IV.

6. The provision made for foreign exchange expenditure is not available for rupee 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.

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. In case any column is not applicable, it may be marked N.A. BO / NIS should be prepared in thousands.

4. FA Organization to make sure that Functions / Objects are correct and No. of posts shown in Annex-V are same as BO / NIS.

5. Detailed object head having Rs 1,000/- to keep the head operative on presumption basis may be avoided in BOs / NISs.

SPECIFIC INSTRUCTIONS:

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 Circle of Account.

Serial No. 6 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 (both revised estimates for the year 2017-18 and budget estimates for the year 2018-19) in the BO / NIS. It is irrelevant to mention those objects in which no RE and BE reflects.

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 and fill all the required five digits carefully.
b)	Object description (Commitment Item)	Write Object Code description.
c)	Revised Estimates / Budget Estimates	Mention provision of object item. Provision should be in thousands. If Rs. 10,000 is to be filled, write 10.
d)	No. of Posts	Mention the number of posts for the salary budget (these should match with the posts details as mentioned in Annex V, Posts Proforma).
e)	Fund Centre/DDO Code	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 Aid 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. If such is the case 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 DFAs are required to indicate their telephone number on every BO / NIS. Furthermore, Section Officer or equivalent level officer may be deputed for reconciliation purpose. At least 12 point size font be used while filling the BO / NIS form.**

ENQUIRIES: For clarification or additional information, if required, please do not hesitate to contact:

(Jibran Khalil Malik)
Joint Secretary (Budget Implementation)
Finance Division
Phone: (051) 9218838
Fax: (051) 9221763

(Muhammad Arshad Majeed)
Director (Budget Computerization)
Finance Division
Phone: (051) 9209587
Fax: (051) 9221393

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Annex IV

FORMAT FOR BUDGET ORDER / NEW ITEM STATEMENT

Government of Pakistan

Ministry : _____

Division : _____

Department : _____

No. _____ **Islamabad, the** _____

From : _____

_____

_____

To : _____

_____

_____

BUDGET YEAR : 2018-19

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
3 **Attached Department /**		
Sub-Detailed Function		
4 **Fund Center / DDO**		
5 **Circle**		

6 **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) _____

(Rupees in Thousands)

7	Function Code	Function Description	Revised Estimates 2017-18	Budget Estimates 2018-19

8	Object Code	Object Description (Commitment Item)	Revised Estimates 2017-18	Budget Estimates 2018-19	No. of Posts	Fund Centre Code
	A					
	A					
	A					
	A					
	A					
	A					
	A					
	A					
	A					
	A					
	A					
	A					
	A					

9	Total Provision (Gross)		
10	Foreign Exchange		
	(i) Foreign Aid		
	(ii) Own Resources		
11	Local Currency		

12 For Recoveries Only (If Any)

(Rupees in Thousands)

Recovery Code *	Source of Recovery (Must be indicated)	Revised Estimates 2017-18	Budget Estimates 2018-19	Fund Centre Code

(. . . . .)
Name & Designation
Telephone No. . . . . .

Note :- a) Additional sheets / rows can be added as per requirement.
b) Separate form must be used for each Fund Centre / DDO.

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

Annex V

No BO / NIS will be accepted in which Employee Related Expenses have been claimed but not duly supported with details of posts in this proforma

FEDERAL GOVERNMENT EMPLOYEES BY B.P.S.
2018 - 19 (Budget Estimates)

Fund Code: _____ **Fund Description:** _____

Demand No: _____ _____

Fund Center Code: _____ **Fund Center Description:** _____
(DDO Code) _____

Post Code *	BPS	Designation	Number of Posts		
			Total	Filled in	Vacant
		Total:			

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

(_____)
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).**

Annex VI

TEMPLATE FOR SPENDING DDOs
BUDGET ESTIMATES

FUND / DEMAND CODE	YEAR	Controlling DDO Code	Spending DDO Code	Detail Objects only	Budget Estimates 2018-19 (Spending DDO)

(_____)
Name & Designation
Tele. No. _____

NOTE:
a) Use one Excel Sheet for one Fund / Demand containing all DDOs.
b) Distribution may be provided by combining BO & NIS (Budget) for each DDO.

SECTION II

Budget Preparation Forms and Instructions for Preparing Medium-Term Budget (2018-21)

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General Guidelines

1. This section contains forms that are designed to prepare Medium-Term Output Based Budget (2018-21). The 'Output Based Budget' follows the 'Logic of Intervention' (Ref: page 25) method.
2. This section encloses Strategic Overview Form, and 'LM Forms', which are to be completed by the office of the Principal Accounting Officer (PAO) before the 'Fund Centre Form' is dispatched to and completed by the Fund Centres.
3. The Ministry Strategic Review Form and 'LM Forms' should be prepared in collaboration with the strategic management of the Ministry/Division. The strategic management includes Secretary, senior officials (from technical, operational, administrative and planning sections/wings etc.) and the heads of Attached Departments. The 'Core Teams' established in the offices of PAOs will be primarily responsible for filling 'LM Forms'.
4. 'Medium Term Budget Estimates for Service Delivery' (Green Book) should be completed after Strategic Overview Form, 'LM Forms and 'Fund Centre Form' are completed. *The 'Green Book' should be approved by the concerned Principal Accounting Officer before it is forwarded to the Finance Division for compilation.*
5. Budget will be prepared by Principal Accounting Officers – this means that all the budgetary amounts for which a PAO is responsible will show in a single Green Book. Since the budget is presented by 'Demands for Grants' in the Parliament, the budget for PAOs may be shown in demands falling under a different Ministry / Division. The Green Book aims to consolidate all the budgets related to a PAO together with reconciliation with 'Demands for Grants'.
6. For each of the output, there is a new requirement to present 'key projects' and their details. Key projects should be of strategic nature, and can be linked to specific outputs.
7. A personnel plan is being introduced. In this plan, the 'Core Teams' will provide details of the estimate number of posts to be filled over the medium-term. This will help the office of the PAOs to forecast employee recruitment / retirement in addition to funding requirements. This information will be presented on different levels of cadres. Additionally, number of female employees will be presented to cater for requirements of gender based budgeting initiative.
8. Actual expenditure and actual performance achieved will be provided for two previous years.
9. For each of the output, the respective 'office responsible' will be mentioned.
10. Amounts should be rounded off to the nearest thousand. For this purpose, provision of up to Rs.499 should be taken as zero and provision of Rs.500 and above as Rs.1,000.

Sequence of Filling Line Ministry Forms 'LM Forms':

Upon receipt of 'LM Forms' and the Ministerial Ceilings the Ministries/Divisions are expected to go through the following step by step process:

1	Overview of the Organisational Structure, brief rational of the output and future policy priorities of the output.	Strategic Overview Form
2	Identification of Ministry/Division/Entity Goal, Outcome(s) and Output(s) (Services to be delivered)	LM Form 1
3	Fund Centre Form to be filled by each Fund Centre	Fund Centre Form
4	Identification of Output Indicators / Targets through consolidation of information sent by the Fund Centres (Indicators / Targets should be in male / female where possible)	LM Form 2
5	Presentation of all the information of LM & Fund Centre Form in the required format.	'Green Book'

Note: The 'Medium-Term Budget Estimates for Service Delivery' (Green Book) may be signed by the Principal Accounting Officer (PAO) and may be forwarded to the MTBF Secretariat Budget Wing, Ministry of Finance by the date mentioned in the Budget Calendar.

ENQUIRIES: For any clarification or additional information, please contact:

MTBF Secretariat,
Room 107, Q Block, Finance Division
Phone: (051) 9202661, 9209422, Fax: (051) 9221288

Logic of Intervention

The Logic of Intervention is a management tool used to improve the design of a ministry or division's work plan. Preparing the logical framework involves identifying strategic elements (inputs, outputs, outcomes, goals) and their linkage to each other. The logical framework also involves defining indicators (for measuring progress), and the assumptions or risks that may influence success and failure in achieving the goals of the ministry.

The basic idea of the log of intervention is the way high level objectives or GOALS are to be achieved through the use of resources (INPUTS) to produce OUTPUTS, which contribute to OUTCOMES and eventually to high-level GOALS:

INPUTS → OUTPUTS → OUTCOMES → GOALS

The definitions of the principal elements in the Logic of Intervention are as follows

Inputs	The financial, human, and material resources required to undertake activities that contribute to the service delivery (Output).
Outputs	The products or services delivered to general public or to other Ministry/Department etc. for example one of the services (output) of Ministry of Water and Power is "Enhancement of electricity generation, transmission and distribution services"
Outcome	The short-term and medium-term impact on the target population of a particular service (output) being delivered. For example the outcome of the service (output) provided by the Ministry of Water and Power "Reduction in load shedding by 2019 and gradual reduction in electricity prices"
Goal	The high-level objective to which the office of the Principal Accounting Officer is aspiring to embrace. Where relevant, organisational goal should be linked with one or more goals defined in the 'Vision 2025' document. For example goal for Water and Power Division will be "Double power generation by 2025 in order to provide uninterrupted and affordable electricity"
KPI	A Key Performance Indicator (KPI) is a tool or variable used to measure service delivery. Targets are set for the medium term for each KPI against each output (Service), and outcome. For example the KPI for the output "Enhancement of electricity generation, transmission and distribution services" could be "Reduction in load shedding by 20% in the year 2018-19 (%age reduction of gap between power demand and power supply".

GOVERNMENT OF PAKISTAN

ORGANISATIONAL STRUCTURE AND OUTPUTS

2018-21

(1) Ministry:

(2) Principal Accounting Officer (Name & Designation):

(3) Executive Authority:

(4)

4.1 Organisational Goal:

4.2 Policy Document:

(Name of the Policy Document and web link)

a.

b.

4.3 Organisational Structure:

Attached Departments:

a.

b.

Regulatory / Autonomous Organisations/State Owned Enterprises :

a.

b.

4.4 Outcome (s):

Outcome 1:

Name of the Outcome, and brief description:

4.5 Outputs:

Output 1:

Name of the Output

Brief rational of the output

Future policy priorities of the output

Office responisble

Instructions for Filling "Strategic Overview Form"

Purpose of the Form:

This form is designed to aid Line Ministries / Divisions in defining organisational structure, briefly describe the rational of the output and make future plan for the policy priorities for the medium term period of 2018-21. This will substantially assist the Ministries in completing Line Ministry 'LM Forms'. This report should be approved by the relevant Principal Accounting Officer (PAO).

Specific Instructions:

Serial Number 1. Self Explanatory.

Serial Number 2. Self Explanatory.

Serial Number 3. Self Explanatory.

Serial Number 4. This section focuses on five areas.

4.1 Write the Organisational Goal

Please note: Where possible, the organisational goal should be linked with the goals defined in 'Vision 2025' document. Goal should be defined in a tangible term e.g. 'increase tax to GDP ratio to 18% by 2025'.

Please do not write organisational function as defined in the Rules of Business.

4.2 Write the name of the Policy Document and also provide Reference web link of the Policy Document

Please only write the name of approved policy document.

4.3 List down the Attached Departments and Regulatory/Autonomous Organisations.

4.4 List down the names of outcomes and briefly describe the rationale of each outcome

4.5 List down the names of output, briefly describe rationale of each output future policy priorities and office responsible the output

GOVERNMENT OF PAKISTAN

Budget and Expenditure Information by Outputs and Fund Centres

2018-21

FORM LM - 1

(1) **Ministry:**

(2) **Principal Accounting Officer (Name & Designation):**

(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)		(11)		(12)	
S.#	Output(s)	Office Responsible	Fund Centre Code	Contributing Fund Centre Name	Recurrent / Development ('R' / 'D')	%age Contribution	Actual Expenditure 2015-16	Actual Expenditure 2016-17	Original Budgt 2017-18	Original Budgt 2018-19	Forecast 2019-20	Forecast 2020-21
							'000	'000	'000	'000	'000	'000

Instructions for Filling Form LM-1

Purpose of the Form:

This form is designed to help Line Ministries in linking outcomes to outputs, outputs to Fund Centres and allocating 'Medium Term Budget Ceiling' to its strategic priorities. This form can help identify new outputs to be introduced by Fund Centres during a particular year, or contribution pattern by a Fund Centre (e.g. a Fund Centre may contribute to an output for two years only).

Senior Management team (including attached Departments) of the ministry should review the LM form - 1 for 2018-21 together with the 'Strategic Overview Form' mentioned earlier. The ministry/division should amend and update LM Form-1 if needed.

The structure of goal, outputs and outcomes is as per the 'Logic of Intervention' methodology described earlier in this Section.

Specific Instructions:

Serial Number 1. Self Explanatory.

Serial Number 2. Self Explanatory.

Serial Number 3. Serial Numbers provide a basis for referencing. These should carefully be numbered e.g. Output A can be assigned Serial Number 1.

Serial Number 4. Write the name of Output(s). Each output / service should clearly defined that can be linked to Fund Centres. Ideally, one Fund Centre should only contribute to one output.

Serial Number 5. Mention the name of Office Responsible for this output.

Office responsible (organizational unit) can either be an 'Attached Department', or a Wing or a Section within the organization.
In some cases outputs defined in the Green Book cut across different offices. In such cases, it is important to redefine them. Linkage of outputs with organizational units / offices is important for establishing clarity of responsibility.

Serial Number 6. Write the Fund Centre code (AGPR assigned code) of the Fund Centre that contributes to the output defined in Serial Number 4. E.g. Output A can be contributed by two Fund Centres. The Fund Centre codes are the same as defined in the Pink Book.

Serial Number 7. Write the name of the Fund Centre(s) that contribute to the output defined in Serial Number 6.

Serial Number 8. Write whether the Fund Centre is a Current or Development Budget consuming entity. Use the letter 'R' for 'Current' and letter 'D' for 'Development' budget consuming entity.

Serial Number 9. Write the percentage contribution of the Fund Centre to a particular output. For example, if a Fund Centre is contributing 40% to Output A and 60% to Output B, then under Output A write the percentage contribution '40%'.

Serial Number 10. Write actual expenditure against each Fund Centre for the year 2015-16 & 2016-17. If a Fund Centre is contributing to more than one Output then write only the proportionate amount. For example, if the total expenditure of a Fund Centre is Rs. 100,000 and it is contributing 40% to Output A and 60% to Output B, amounts which would be written under each Output would be Rs. 400,000 and Rs. 600,000 respectively. Total expenditure of all the Fund Centres under a particular Output would be written against the Output in bold.

Serial Number 11. Write Original Budget for 2017-18 and 2018-19. Like 'Serial Number 12' write only the proportionate amount in case of multi contributing Fund Centre.

Serial Number 12. Write the Budget Forecast for the year 2019-20 and *2020-21* as allocated to the different Fund Centres.

GOVERNMENT OF PAKISTAN
IDENTIFICATION OF INDICATORS AND TARGETS
2018-21

FORM LM - 2

(1) **Ministry:**
(2) **Principal Accounting Officer (Name & Designation):**

(3)	(4)	(5)	(6)		(7)	(8)		
			Actual Target Achieved		Original Target	Medium Term Target(s)		
S.#	Output(s)	Indicator	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21

Instructions for Filling Form LM-2

Purpose of the Form:

Based on the budget allocated, this form looks at medium term Indicators (Measures) and Targets for the Outputs defined in the Form LM - 1.

Specific Instructions:

Serial Number 1. Self Explanatory.

Serial Number 2. Self Explanatory.

Serial Number 3. Serial numbers provide a basis for referencing between Line Ministry forms. These should carefully be numbered. The serial number assigned to Outputs in the Form LM – 1 should be used here.

Serial Number 4. Write the name of output(s). This should be the same as defined in the Form LM – 1.

Serial Number 5. Write Indicators here. This is the unit of measurement of Output e.g. Hospital services can be measured through provision of hospital services to the number of patients.

Note 1: *Ministries / Divisions /Entities should prepare standard list of indicators and send it to the Fund Centres along with the Fund Centre forms and the budget ceilings. Fund Centres will provide targets for the relevant indicators. If the Fund Centres cannot find the relevant indicators they can suggest the new ones and provide target as well. LM-2 will show the consolidated picture of the indicators and targets.*

Note 2: *Where possible, the Indicators/Measures and Targets should reflect* ***gender****. This can be done in two ways. Firstly, indicators relating to individuals can be disaggregated into male and female. For example, primary education being an output (service) of Ministry of Education can have two indicators/measures namely; Number of male students enrolled and Number of female students enrolled. These two can be assigned different targets. Secondly, indicators relating to gender-relevant issues can be included, such as number of deliveries attended by skilled personnel.*

Note 3: *Where possible, Ministries/Divisions should provide indicators and targets that reflect their policy / plan to tackle challenges posed by* ***climate change****. For example, number of PSDP projects having components related to climate change resilience, enhancement in water storage capacity to tackle floods, number of universities providing degree / master courses in climate change, %age reduction in Co2 emissions, etc.*

Serial Number 6. Write the Targets achieved in 2015-16 and 2016-17 against the indicators mentioned in Serial Number 5.

Serial Number 7. Write the Original Target for 2017-18.

Serial Number 8. Write the Medium Term Target for the year 2018-19, 2019-20 and 2020-21.

Format of the

‘Medium Term Budget Estimates for Service Delivery’ (Green Book)

2018-21

NAME OF THE MINISTRY / ENTITY

Principal Accounting Officer: **Executive Authority:**

1. Goal:

2. Budget Details:

Rs.'000

Outputs	Actuals		Budget		Forecasts	
	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
Output 1	xx	xx	xx	xx	xx	xx
Output 2	xx	xx	xx	xx	xx	xx
Total	**xx**	**xx**	**xx**	**xx**	**xx**	**xx**

Demand	Demand No.	Shown in the Demand of:	Budget 2018-19
1.			
2.			
Total			

Inputs – Object Classification	Actuals		Budget		Forecast	
	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
A01 Employee Related Expenses	xx	xx	xx	xx	xx	xx
A02 ..	xx	xx	xx	xx	xx	xx
Total	**xx**	**xx**	**xx**	**xx**	**xx**	**xx**

3. Organisational Structure:

Attached Departments:

1.
2.

Regulatory Authorities / Autonomous Organisations/State Owned Enterprises:

1.
2.

4. Policy Document: Name of the Document and web link (http://www)

5. Medium-Term Outcome(s):

1. Name of the outcome, and brief description
2.

6. Outputs:

Output 1:

- Brief rationale of the output
- Future policy priorities
- Office responsible

Output 2:

- Brief rationale of the output
- Future policy priorities
- Office responsible

7. Performance Details

Outputs	Selected Performance Indicators	Targets Achieved		Planned Targets		Forecast Targets	
		2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
Output 1	1.						
Output 2	2.						

8. Personnel Plan

Number of Filled / To be Filled Posts	Actual Filled		Planned to be Filled		Forecast	
	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
Grade 20 and above						
Grade 16 – 19						
Grade 1 – 15						
Sub Total (Regular)-A	**xx**	**xx**	**xx**	**xx**	**xx**	**xx**
Number of Employees (Project and Contractual) - B	**xx**	**xx**	**xx**	**xx**	**xx**	**xx**
Total Number of Employees (A+B)	**xx**	**xx**	**xx**	**xx**	**xx**	**xx**
Number of Female Employees out of Total Employees	xx	xx	xx	xx	xx	Xx

9. Strategic Initiatives (selected key projects)

Output and Related Selected Projects	Estimated Total Cost	Completion Date	Expenditure up to June 2017	Budget		Key Milestone to be achieved in 2018-19	Forecast	
				2017-18	2018-19		2019-20	2020-21
1.								
2.								

Signed By PAO:

Name & Designation: _____

Instructions for Filling the 'Green Book'

Purpose of the Green Book:

Output based budget 2018-21 will be presented as per this format. The information for this report will be derived from the Section II forms (i.e. Strategic Overview Form, LM Forms 1-2, and Fund Centre Form).

The Green Book is prepared to help different stakeholders in analysing the cost of services (outputs) and their effects (outcomes) over the medium term as well as the performance of the ministry during the preceding year and the performance targets for the next three years.

This report should be approved by the concerned Principle Accounting Officer.

Specific Instructions:

At the top of the report, kindly mention the name of Ministry / Division / Entity, e.g. Ministry of Commerce and Textile Industry. Also provide Designation of the Principal Accounting Officer: *e.g. Secretary, Commerce Division*, and Executive Authority: *e.g. Minister for Commerce*

Serial Number 1. Write down the goal of the organisation.

Serial Number 2. Write the name of the Outputs from LM - 1 form.

Actual expenditure 2015-16 & 2016-17: Fill in these columns with the figures of actual expenditure for 2015-16 & 2016-17.

Budget 2017-18 & 2018-19: Fill in these columns with figures of the original budget of 2017-18 & 2018-19.

Budget Forecast 2019-20 & 2020-21: Fill in these columns with the budget estimates worked out for 2019-20 & 2020-21.

Write down the description of the "Demand for Grants" and their numbers in this section and the Name of Ministry / Division where this Demand will be shown in the Pink Book.

In addition, please mention budget by inputs (Chart of Accounts – object classification) for the mentioned years.

Serial Number 3. Write the Organisational Structure of the entity in shape of: attached departments, and regulatory authorities / autonomous organisations.

Serial Number 4. Write the name of the policy documents together with their web address.

Serial Number 5. Provide brief description of outcomes here. The description should not be more than 3 – 4 lines. The description can present the target population, and tangible outcome targets for years 2018-21.

Serial Number 6. Provide information related to outputs here.

The information should contain:

1) Brief Rationale – how does your organisation consider the output to be relevant for the achievement of goals?
2) Future policy priorities – briefly describe the future policy priorities.

Serial Number 7. Performance Detail: Write Indicator / Measure here. This is the unit of measurement of Output e.g. Hospital services can be measured through provision of hospital services to the number of patients.

Write Actual achievement for 2015-16, and 2016-17. Write the Original Target for 2017-18. The original target should be taken from 2017-20 LM forms. Write medium term target here for the years 2018-21 using the Line Ministry Form LM 2.

Note 1: *Where possible, the Indicators/Measures and Targets should reflect* ***gender****. This can be done in two ways. Firstly, indicators relating to individuals can be disaggregated into male and female. For example, primary education being an output (service) of Ministry of Education can have two indicators/measures namely; Number of male students enrolled and Number of female students enrolled. These two can be assigned different targets. Secondly, indicators relating to gender-relevant issues can be included, such as number of deliveries attended by skilled personnel.*

Note 2: *Where possible, Ministries/Divisions should provide indicators and targets that reflect their policy / plan to tackle challenges posed by* ***climate change****. For example, number of PSDP projects having components related to climate change resilience, enhancement in water storage capacity to tackle floods, number of universities providing degree / master courses in climate change, %age reduction in Co2 emissions, etc.*

Serial Number 8. Personnel Plan: Grade wise Number of Regular posts in four groups BPS 1-15, BPS 16-19 and BPS 20 & above.
Also provide the information of Total Projects Employee and other contractual staff of the Division / Entity.

Personnel Information covers the year-end actual information for the period 2015-16 & 2016-17 as on 30th June of each year and Planned to be filled for period FY 2017-18 & 2018-19 and the forecast for the period FY 2019-20 & 2020-21.

Serial Number 9. Strategic Initiatives: (Selected Key Projects): In this section, write details of the strategic key projects e.g. name of the project, Project Total cost and estimated completion date as per Revised PC1, Key Milestone to be achieved in 2018-19. You will find this information on Fund Centre Form, Serial No 12.

For 'key milestones of the project' – please mention the milestone planned to be achieved in FY 2018-19. For example 'Launch of health insurance card in 23 districts' or 50% completion of the infrastructure project.

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Fund Centre Form for

‘Medium Term Budget and Service Delivery Information’

(2018-21)

To be filled by Fund Centres

Note: This form will be filled and submitted by those entities (Fund Centres / Spending Units / Projects) that prepare and submit BO / NISs.

Fund Centre Form

GOVERNMENT OF PAKISTAN

MEDIUM TERM BUDGET BY MAJOR OBJECT, AND PERFORMANCE AND POSTS INFORMATION

2018-21

(1) Ministry _____ (3) Fund Centre Code _____

(2) Division _____ (4) Fund Centre Name _____

PART 1: Actual Expenditure, and Budget by MAJOR OBJECTS

(5)	(6)	(7)	(8)	(9)	(10)	(11)
Object Code and Description (MAJOR OBJECT ONLY)	**Actual Expenditure**	**Actual Expenditure**	**Original Budget**	**Budget Estimate**	**Budget Forecast**	**Budget Forecast**
	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
	'000	'000	'000	'000	'000	'000
A01 Employee Related Expenses						
A02 Project Pre Investment Analysis						
A03 Operating Expenses						
A04 Employer Contributions						
A05 Grants, Subsidies and Write offs						
A06 Transfers						
A07 Interest Payment						
A08 Loans Advances						
A09 Physical Assets						
A10 Principal Repayments						
A11 Investment						
A12 Civil Works						
A13 Repair and Maintenance						
Grand Total						
'Ceiling' communicated by Ministry						
				Budget Estimate 2018-19, and Forecasts 2019-20 & 2020-21 should be the same as ceilings communicated by Ministry/ Division		
Foreign Exchange						
Foreign Aid						
Own Resources						
Total Foreign Exchange						
Total Recoveries						

Continued...

PART 2: Performance Information

(12)

Output Indicator	Actual Target Achieved		Original Target	Planned Targets		
	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21

Note:

1) Please use the list of output indicators sent by your parent ministry / division. If this information is not supplied, then develop your own indicators and their targets. Indicators are measures of performance and should be based on 'beneficiaries'. There should not be more than 2 indicators for each Fund Centre.

2) Whereever possible indicators and targets should be gender-disaggregated (i.e. separate for male and female)

PART 3: Posts (Filled / to be filled only)

(13)

Filled Number of Posts	Actual Filled		Planned to be filled		Forecast	
	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
Grade 20 and above						
Grade 16 - 19						
Grade 1 - 15						
Sub Total (Regular)-A						
Number of Employees (Project and Contractual) - B						
Total Number of Employees (A+B)						
Number of Female Employees out of Total Employees						

PART 4: Projects Information (this part will be filled by Projects only)

(14)

Project Name	Completion Date	Total Estimated Cost (Original)	Total Estimated Cost (Revised)	Expenditure upto June, 2017	Budget		Forecasts	
					2017-18	2018-19	2019-20	2020-21
		000	000	000	000	000	000	000

Key milestone to be achieved in 2018-19

Note:

1) For 'key milestones of the project' – please mention the milestone planned to be achieved in FY 2017-18. For example, 'Launch of health insurance card in 23 districts'.

This form will be signed by Fund Centre / Project head.

(Name and Designation)

Instructions for filling Fund Centre Form

The purpose of this Form is to present Budget Estimates of a Fund Centre for the Medium Term period (i.e. 2018-21). The Budget Estimates on this form will be provided at major object level for three years. The contribution of the Fund Centre to the Ministry output would also be presented on this form.

Specific Instructions:

Serial Number 1: Write full name of the relevant **Ministry** (*e.g. Ministry of Commerce and Textile Industry*)

Serial Number 2: Identify **Division** within the Ministry (*e.g. Commerce Division*)

Serial Number 3: Write Fund Centre Code for your Fund Centre (e.g. ID 2684)

Serial Number 4: Write full name of your Fund Centre (Spending Unit).

Serial Number 5: **Code** and **description** of the required items of the expenditure have already been provided.

Serial Number 6 – 7: Write down the actual expenditure for the year 2015-16 & 2016-17 at the major object level only. Write the amounts in thousands, which means that you don't have to write the last three zeros.

Serial Number 8: Write down the original budget for the year 2017-18 at the major object level only. Write the amounts in thousands, which means that you don't have to write the last three zeros.

Serial Number 9: Write budget estimate for 2018-19 at major object code level only. You can copy these figures from **BOs / NISs**. Write the amounts in thousands, which means that you don't have to write the last three zeros. Total budget estimate for the year should not be more than the ceiling communicated by your ministry. If a code is not applicable to your Fund Centre, please delete the entire row.

Serial Number 10: Write budget forecast for 2019-20 at major object code level. Write the amounts in thousands, which means that you don't have to write the last three zeros. Total budget forecast should not be more than the ceiling communicated by your ministry.

Serial Number 11: **Same** as serial number 9 above but for 2020-21.

Serial Number 12: Write the targets for the Output / service indicators. List of the indicators will be provided by your ministry. You are required to provide information for only those indicators which are relevant to your Fund Centre. ***All indicators that relate to service delivered to individuals should be gender-disaggregated.*** If this information is not provided by your Ministry / Division, you may provide your own indicators and their related targets. Kindly ensure that indicators are no more than 2 in number.

Serial Number 13: Information is required for filled / to be filled number of posts only. The Fund Centre should also provide forecasts for the number of posts to be filled.

Serial Number 14: This is to be filled by projects only. For the project, please provide the total estimated cost and estimated completion dated of the project as per PC 1 (both original and final revision – if any), and expenditure up to June 30, 2017 and the budget forecast for the next three years.

For 'key milestones of the project' – please mention the milestone planned to be achieved in FY 2018-19. For example 'Launch of health insurance card in 23 districts' or 50% completion of the infrastructure project.

Note: This form should be signed by the Fund Centre (Spending Unit) Head.

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