



Budget Call Circular 2015-2016

**Government of Pakistan
Finance Division
Islamabad**

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BUDGET / IMMEDIATE

**Government of Pakistan
Finance Division, Islamabad**

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

D.O.No.F.1(240)DBA/2014

Islamabad, the 26th December, 2014

Subject: Submission of Revised Estimates 2014-15, Budget Estimates 2015-16 and Medium-Term Budget Estimates 2015-18

Dear Sir / Madam,

The Budget Call Circular for the year 2015-16 is attached. Budget will be formulated as per the method of 'output-based budgeting'. The budget so prepared will contain revised estimates for 2014-15, budget estimates for 2015-16 and medium-term budget estimates for 2015-18. 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 (2014-15) and Budget Estimates (2015-16) in respect of Federal Government receipts, current and development expenditure.

Section II includes forms and instructions for Ministry Strategic Overview and strategic allocation of Ceilings to 'outputs' (services). This section contains forms that will be prepared by the Ministries / Divisions, the format of 'Green Book' and form required to be filled by Fund Centres to prepare medium-term budget 2015-18.

2. The Indicative Budget Ceilings of current and development budget for three years i.e. 2015-16, 2016-17, and 2017-18 will be communicated through a separate letter.
3. Special instructions and Budget Calendar are enclosed at Appendix A and Appendix B respectively. Budget preparation process is enclosed at Appendix C.
4. Receipt of this letter may kindly be acknowledged.

With regards,

Yours sincerely,

Dr. Shujat Ali

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

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. Director Generals Defence, Works and Commercial (Audit) including Chief Accounts Officer, Ministry of Foreign Affairs and Audit and Accounts Officer, Pakistan High Commission, London.
8. All Accountants General / Directors General Audit / Directors Audit.
9. Chief (Programming), Planning & Development Division, Islamabad.
10. Member Finance, Pakistan Railway Board, Islamabad.
11. Member Finance, WAPDA, Lahore.
12. All Joint Secretaries, Deputy Secretaries and Section Officers, Finance Division, Islamabad.


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

Copy forwarded to all FAs/DFAs with the following instructions:

1. All BOs / NISs may be prepared in the computerised formats. The figures may be rounded to nearest thousands.
2. The Ministries / Divisions may obtain budget provisions under relevant Cost Centres / Circle of Accounts (where the payment is actually required to be made). AGPR has been instructed **not** to authorise payment in Circle where budget provision does not exist.
3. The Federal Budget may be prepared at the Expenditure DDO level wherever applicable. The AGPR has been instructed **not** to extend any expenditure DDO over and above the printed budget 2015-16 and incorporated in the system without the consent of Finance Division. The Ministries / Divisions who are operating their budget at Expenditure DDOs level i.e. over and above the budget DDOs are requested to submit 2015-16 (Budget) at Expenditure DDOs level to the Budget Wing on the template given at (Section I - Annex VI).
4. The budget may be prepared within the ceilings.
5. **Organisations / entities that use single-line budget (other than subsidies) will provide detailed budget information (i.e. on detailed object classification).**
6. 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 expenditure so that the number of references to the Financial Advisers / Finance Division are reduced to the minimum.


Joint Secretary (Budget Implementation)
Finance Division
Phone: (051) 9218838
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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. 2015-16, 2016-17 and 2017-18 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 1 to 5) 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 form (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 2014-15 and Budget Estimates 2015-16 in respect of Receipts of the Federal Government.
 - Annex II: Procedure for submission of Revised Estimates 2014-15 and Budget Estimates 2015-16 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 2014-15 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,
 - 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 expenditure DDO level wherever applicable. The AGPR has been instructed **not** to extend any expenditure over and above the printed budget 2015-16 stands incorporated in the system without the consent of Finance Division. The

Ministries / Divisions who are operating their budget at expenditure DDOs level are requested to submit 2015-16 (Budget) at expenditure DDOs level to the Budget Wing 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 expenditure 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 provide details of their own receipts.**
11. You are requested to forward approved 'Green Book 2015-18' to the MTBF Secretariat, Budget Wing (Finance Division) by the date mentioned in the Budget Calendar. The standard format of 'Green Book 2015-18' 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 may be addressed to:

Mr. Talib Hussain Baluch

MTBF Secretariat, Block Q, Room 102 Budget Wing
Finance Division, Pakistan Secretariat
Government of Pakistan
Islamabad
Phone: (051) 9201593

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

Budget Calendar

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

FEDERAL RECEIPTS

S #	Activities	Responsible	Deadline (Last date)
1.	First Preliminary Revised Estimates (2014-15) and Budget Estimates (2015-16) of Federal Government Receipts together with reasons for variations	Principal Accounting Officer	By 30 th January, 2015
2.	Final Estimates of Federal Government Receipts (Revised 2014-15 & Budget 2015-16) together with explanatory notes thereon	Principal Accounting Officer	By 13 th March, 2015

CURRENT AND DEVELOPMENT EXPENDITURES (REVENUE & CAPITAL)

S #	Activities	Responsible	Deadline (Last date)
1.	Issuance of 'Budget Call Circular' 2015-16.	Finance Division	26 th December, 2014
2.	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	Last week of January, 2015
3.	Last date for submission of Section I Forms by Ministries/Divisions for current budget to FAs/DFAs.	Fund Centres, Ministry / Division	20 th February, 2015
4.	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, Ministry / Division	27 th February, 2015
5.	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 Officer	16 th March, 2015
6.	Last date for submission of Section I Forms (BOs/NISs) on Chart of Accounts for development expenditure to the Budget Wing (Finance Division) <i>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 Division.</i>	Principal Accounting Officer	20 th March, 2015
7.	Review of budget in the Priorities Committee Meetings.	Priorities Committee	First week of April, 2015

8.	Annual Planning Co-ordination Committee (APCC) meeting.	Planning Commission / Finance Division	End of April, 2015 (tentative)
9.	NEC meeting.	Planning Commission / Finance Division	First week of May, 2015 (tentative)
10.	Finalization/Printing of Section II Forms by the Ministries/Divisions. The Ministry will retain these forms.	Budget Section, P&D Section in Ministries / Division	By 11 th May, 2015
11.	Submission of Final 'Green Book' report to Budget Wing (MTBF Secretariat), Finance Division.	Principal Accounting Officer	By 15 th May, 2015
12.	Completion of all Budget Documents (including Green Book), Schedules and Summaries for Cabinet etc.	Finance Division	One week before budget speech
13.	Presentation of Budget to the Cabinet and Parliament.	Finance Minister	29 th May, 2015 (tentative)

The Budget Preparation Process for the Federal Ministries / Divisions

This section sets out the process for the preparation of the Medium Term Budget for 2015-16 to 2017-18. All Federal Ministries / Divisions will prepare their budgets based on New 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. Issue of 'Budget Call Circular 2015-16' to the PAOs of the Federal Ministries / Divisions

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. Issue of Indicative Budget Ceilings for current and development budget to the PAO's of Ministries / Divisions

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 recurrent budget indicative budget ceiling letter is also sent to the concerned FAs / DFAs. Copy of development budget indicative budget ceiling letter is also sent to the concerned FAs / DFAs and Sector Chiefs in the Planning Commission.

3. Preparation of Strategic Plan for the medium term

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.

The 'Strategic Plan' will be presented in shape of 'MTBF Green Book' (format enclosed). In summary, the 'MTBF Green Book' presents budget by outputs and lists down selected performance indicators and targets over the medium-term.

From 2014-15 budget year, certain improvements have been introduced in the format of the Green Book. These include:

1. Budget will be prepared by Principal Accounting Officers – this means that all the budgetary amounts for which a PAO is responsible will shown 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'.
2. 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.
3. 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.
4. Actual expenditure and actual performance achieved will be provided for two previous years.

4. Process of Filling Budget Forms

The ministries/ divisions will go through the following process before they are able to submit Section I and Section II Forms.

A. Strategic overview:

Strategic Overview Form is the first form of Section II. Fill in as per the instructions given with the form.

B. Completion and approval of the Line Ministry 'LM Forms':

Section II of the Budget Call Circular contains 5 'LM Forms', which are to be completed by all the offices of Principal Accounting Officers. These forms should be filled in before the transmission of ceilings and forms to the spending units. Instructions for filing the forms are given with the forms.

C. Letter to Fund Centres (Spending Units) and transmission of budget preparation ceilings and completion of Medium Term Budget Estimates (Section I and Section II (Fund Centre Form) Forms of BCC):

Having completed the LM Forms 1 to 4, the ministry / division will forward the following to Fund Centres:

- 1) The 3 year's ceilings;
- 2) Section I forms, and Section II form (Fund Centre Form) of the BCC, along with the instructions.
- 3) A standard list of Output (Service) indicators of the ministry. Spending units will provide targets for the relevant indicators only.

D. Completion of fund centre forms (Section I, and Section II (Fund Centre Form) of the BCC)

Each Fund Centre (DDO / Project) will fill in these forms. Upon completion, the forms will be forwarded to the concerned Ministry / Division.

The Ministry / Division will review and forward the form for **recurrent budget** to Financial Advisers for this approval. The form for **development budget** will be reviewed and approved by both the Sector Chiefs in the Planning Commission and Financial Advisors.

5. 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 Advisors will *quality assure* the Fund Centre forms (BO / NIS) and give their recommendations (if so) to the concerned Principal Accounting Officer.

6. 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

7&8. Submission of Section I Forms (BO / NIS) for recurrent and development expenditure budget to Computer Section (Budget Wing – Finance Division)

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

9. Review and approval of budget estimates and additional bids (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 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 Division, and 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 3, and LM 5 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. 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 of Section I 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.

SECTION I

Budget Preparation Forms, Instructions and Procedure

for Preparation and Submission of

Revised Estimates 2014-15 and Budget Estimates 2015-16

in respect of

Federal Government Receipts and

Current & Development Expenditure

**PROCEDURE FOR SUBMISSION OF
REVISED ESTIMATES 2014-15 BUDGET ESTIMATES 2015-16
IN RESPECT OF RECEIPTS OF THE FEDERAL GOVERNMENT**

1. Administrative Divisions are requested to co-ordinate the estimates of the 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 2015-16 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 16th March 2015 positively.

2. The estimates of Foreign Aid Receipts for both 2014-15 (Revised) and 2015-16 (Budget), together with actuals for the years 2012-13 to 2013-14 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 of them for compiling these estimates.

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

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

**PROCEDURE FOR SUBMISSION OF
REVISED ESTIMATES 2014-15 AND BUDGET ESTIMATES 2015-16
IN RESPECT OF CURRENT AND DEVELOPMENT EXPENDITURES**

Current:

1. No lump sum provisions 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 expenditure so that the number of references to the Financial Advisers/Finance Division is reduced to the minimum.
2. The estimates of expenditure included in the Budget Estimates should be broken down into **Charged** and **Voted** expenditure.
3. 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:

4. The Estimates of Development Expenditures 2015-16 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.
5. No lump sum provisions 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 expenditure so that the number of references to the Financial Advisers/Finance Division is reduced to the minimum.

6. **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 2015-16 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.

7. Fair copies of New Item Statements in respect of estimates of development expenditures should be distinctly marked to indicate that the provision relates to development expenditure. **The classification of expenditure as given in the Chart of Accounts (COA) in terms of functions and detailed objects should be correctly shown on the NISs.**

8. 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 the relevant attachment for recoveries with NIS form.

9. 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.

10. In case of import of Machinery and Equipment, the orders for import may not be placed unless adequate budget provision has been made for payment of duties and taxes.

**INSTRUCTIONS FOR FORMAT 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), 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.
4. BO/NIS should be prepared with rounded figures. Provision upto Rs. 499 should be taken as zero and provision of Rs. 500 and above as Rs. 1,000.
5. Shaded portions should NOT be filled in by Ministries/Divisions/Departments; these will be filled by the Ministry of Finance.

SPECIFIC INSTRUCTIONS:

- Serial No. 1** Budget Year (Self-explanatory).
- Serial No. 2** Budget Document Type (Self-explanatory).
- Serial No. 3** Write **Fund information** i.e. **Demand No., Fund Code** and its **Description**.
- Serial No. 4** Write **Attached Department** and **Sub-detailed Function** (both the code and its description).
- Serial No. 5** Write **Fund Centre/DDO Code** or **Project Name (Development Scheme)** (both the code and its description). It shall be left blank where Multiple DDOs are being entered into one BO/NIS. In case of New Office/Department/Agency, the word "**NEW**" should be written in **Brackets** 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 in the NIS.

- Serial No. 6** Write the relevant **Circle** Description.
- Serial No. 7** Use this space for **writing any related information**, otherwise write N.A. and should not be left blank.
- Serial No. 8** 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 2014-15 and budget estimates for the year 2015-16) in the BO/NIS.
- Serial No. 9** This has been bifurcated into three parts i.e.
- a) Object Code. Space has been provided for the purpose. Consult the Chart of Accounts and fill all the required five digits carefully. Letter 'A' has been pre-printed. Budget should be entered at all Major, Minor, Detailed and Sub-Detailed levels.
 - b) Commitment Item (Object Classification) Self-explanatory.
 - c) Revised Estimates / Budget Estimates Mention provision of object item. Provision should be in thousands. Amounts in hundreds or less should not be indicated. As last three zeros are fixed and printed in the BO/NIS format, If Rs. 10,000 is to be filled in enter 10 before printed zeros.
 - 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, the respective DDO Codes/Fund Centres may be mentioned in Column 9 of BO/NIS.

OBJECT CLASSIFICATION SHOULD BE INDICATED IN UNITS I.E. UPTO DETAILED LEVEL ALONGWITH THE AMOUNT FOR REVISED ESTIMATES 2014-15 AND BUDGET ESTIMATES 2015-16 IN ACCORDANCE WITH CHART OF ACCOUNTS. Since shaded zeros are filled automatically, it is not possible to provide less than Rs. 1,000 for any particular item.

Serial No. 10 Total Provision (Self-Explanatory).

Serial No. 11 – 12 Foreign Exchange component should be shown, wherever necessary, and at the end of BO/NIS against the space provided separately for Foreign Aid and Foreign Exchange 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. 13 Recoveries, if any, should also be shown in a separate sheet provided at the end of every BO/NIS form.

NOTE: All officers signing BOs/NISs in the administrative Ministry / Division / Department and DFAs should indicate their telephone number clearly on every BO/NIS. It is also to mention here that at least 12 point size font may be used while filling up BOs/NISs form.

ENQUIRIES: Should you need any clarification or additional information, please do not hesitate to contact:

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

(Syed Pervez Abbas Naqvi)
Director (Budget Computerization)
Finance Division
Phone: (051) 9209587
Fax: (051) 9221393

FORMAT FOR BUDGET ORDER / NEW ITEM STATEMENT

Note: Shaded Portions are to be filled in only by **Budget Wing** of Ministry of Finance

Government of Pakistan

Ministry : _____
 Division : _____
 Department : _____

No. _____ Islamabad, the _____

From : _____

To : _____

1 Budget Year

2015-2016

2 Type of Document
 (Tick the Box Applicable)

BO Addl. BO NIS Addl. NIS

3 Fund Information : Demand No. _____ Fund Code _____ Fund Description _____

Code	Description
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4 Attached Department / Sub-Detailed Function _____

5 Fund Center (DDO Code)/Project Name (Development Scheme) _____

6 Circle _____

7 Notes (if any) _____

TO BE FILLED IN ONLY BY BUDGET WING (MOF)

Document with Multiple DDOs/Departments	<input type="checkbox"/> (Tick the box where applicable)
New Diary No.	_____
Old Diary No.	_____
Checked By (Name)	_____
Entered By (Name)	_____

8	Function Code	Function Description	Revised Estimates 2014-15				Budget Estimates 2015-16						
			Billion	Million	Thousand	Hundred	Billion	Million	Thousand	Hundred			
								000			000		
								000			000		
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9	Object Code	Commitment Item (Object Classification)	Revised Estimates 2014-15				Budget Estimates 2015-16				No. of Posts	Fund Center Code	
			Billion	Million	Thousand	Hundred	Billion	Million	Thousand	Hundred			
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9	Object Code	Commitment Item (Object Classification)	Revised Estimates 2014-15				Budget Estimates 2015-16				No. of Posts	Fund Center Code	
			Billion	Million	Thousand	Hundred	Billion	Million	Thousand	Hundred			
A									000				
A									000				
A									000				
A									000				
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A									000				
A									000				
A									000				
10	Total Provision (Gross)								000				
11	Foreign Exchange								000				
	(i) Foreign Aid								000				
	(ii) Own Resources								000				
12	Local Currency								000				

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

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.
2015-16 (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.

SECTION II

Budget Preparation Forms and Instructions for Preparing Medium-Term Budget (2015-18)

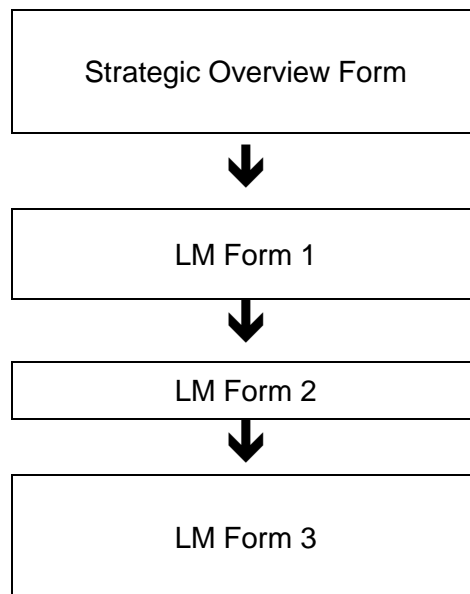
General Guidelines:

1. This section contains forms that are designed to prepare Medium-Term Output Based Budget (2015-18). The 'Output Based Budget' follows the 'Logic of Intervention' method.
2. This section encloses Strategic Overview Form, and Five (5) 'LM Forms', which are to be completed by the office of the Principal Accounting Officer (PAO) before the Section II Forms are 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 and all officers (technical, operational, administrative and planning) including heads of Attached Departments who are directly involved in the strategic planning within a Ministry. 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 1 to 5' and 'Fund Centre Form' are completed. *The 'Green Book' should be approved by the concerned Principal Accounting Officer.*
5. 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.
- 2 Identification of Ministry/Division/Entity Goal, Outcome(s) and Output(s) (Services to be delivered)
- 3 Mapping of Services (Outputs) onto Fund Centres
- 4 Allocation of Ministry Ceilings by Outputs. This involves review of policies and strategic spending priorities.



5 Allocation of Ministry Ceilings by Fund Centres and Transmission of 'Fund Centre Forms' and Budget ceilings to Fund Centres

LM Form 4

6 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 5

7 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.

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:



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 2017 and gradual reduction in electricity prices from 2016"
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). 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 2015-16 (%age reduction of gap between power demand and power supply)".

GOVERNMENT OF PAKISTAN
ORGANISATIONAL STRUCTURE AND OUTPUTS
2015-18

(1) **Ministry:**

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

(3) **Executive Authority:**

(4)

1. Organisational Goal:

2. Policy Document:

(Name of the Policy Document and web link)

a.

b.

3. Organisational Structure:

3.1 Attached departments:

a.

b.

3.2 Regulatory / Autonomous Organisations:

a.

b.

4. Outcome (s):

Outcome 1:

Name of the Outcome, and brief description:

5. Outputs:

Output 1:

Name of the Output

Brief rationale of the output

Future policy priorities of the output

Office responsible

Instructions for Filling “Organisational Structure and Outputs”

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 2015-18. This will substantially assist the Ministries in completing Line Ministry ‘LM Forms’ 1-5. 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 rational each outcome

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

GOVERNMENT OF PAKISTAN
OUTCOMES AND OUTPUTS MAPPING
2015-18

(1) Ministry:

FORM LM - 1

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

<small>(3)</small> S.#	<small>(4)</small> Outcome(s)	<small>(5)</small> S.#	<small>(6)</small> Output(s)	<small>(7)</small> Office Responsible

Instructions for Filling Form LM-1

Purpose of the Form:

This form is designed to aid Line Ministries in linking outcomes to outputs.

Senior Management team (including attached Departments) of the ministry should review the LM form - 1 for 2015-18 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 between line Ministry Forms. These should carefully be numbered e.g. Outcome A can be assigned Serial Number 1.

Serial Number 4. Write the name of the Outcome(s) as mentioned in 'Organisational Structure and Outputs'. The outcome(s) should clearly be linked to output(s) defined in Serial Number 6. An outcome can have one or more than one output.

Serial Number 5. Serial Numbers provide a basis for referencing between line Ministry forms. Each Output should be numbered separately but in reference to the outcome e.g. Output A contributing to Outcome A can be assigned Serial Number 1.1. An Output B contribution to Outcome A can be assigned Serial Number 1.2.

Serial Number 6. Write the name of Output(s). The output(s) should clearly be linked to outcomes(s) defined in Serial Number 5. Ideally, one output should only contribute to one outcome.

Serial Number 7. 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.

Note: Please refer to the 'Logic of Intervention' for explanation of the terms, 'Goal', 'Outcome' and 'Output'.

**GOVERNMENT OF PAKISTAN
MAPPING OF OUTPUTS TO FUND CENTRES
2015-18**

FORM LM - 2

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

(3) S.#	(4) Output(s)	(5) Fund Centre Code	(6) Contributing Fund Centre Name	(7) Recurrent / Development (‘R’ / ‘D’)	(8) (9) (10) Year in which a Fund Centre contributes to an Outputs		
					2015-16	2016-17	2017-18

Instructions for Filling Form LM-2

Purpose of the Form:

This form is designed to aid the Line Ministries/Divisions in mapping Outputs, as defined in the Form LM – 1, to Fund Centres and understand contribution of Fund Centres during budget years. 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 output A for two years only).

Fund Centres mapping onto their Outputs is already done during 2014-17 budget reparation cycle. Ministry/Division/Entity should review and update the mapping if needed. The mapping of Fund Centres onto outputs (services) is very important, as it provides the basis for identifying the costs associated with delivery of each output. It is to be noted in particular that a single service delivery (output) may involve financing from both the current and development budgets.

Specific Instructions:

- Serial Number 1. Self Explanatory.
- Serial Number 2. Self Explanatory.
- Serial Number 3. Serial Number for an Output should be exactly the same as given in the Form LM - 1.
- Serial Number 4. Write the name of Output(s). This should be exactly the same as given in the Form LM – 1.
- Serial Number 5. Write the Fund Centre code (PIFRA 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 6. Write the name of the Fund Centre(s) that contribute to the output defined in Serial Number 4.
- Serial Number 7. 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 8. If a Fund Centre is contributing to an output during the year 2015-16 mark 'Y' else mark 'N'.
- Serial Number 9. Same as Serial Number 7 but for the year 2016-17
- Serial Number 10. Same as Serial Number 9 but for the year 2017-18.

GOVERNMENT OF PAKISTAN
STRATEGIC ALLOCATION OF CEILINGS
2015-18

FORM LM - 3

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

(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)		
S.#	Fund Centre Code	Code for Multiple Output Contributing Fund	Outcome(s)/Output(s)/Fund Centre Name	Recurrent / Development (R / D)	%age Contribution	Actual Expenditure		Original Budget 2014-15	Baseline Budget	Change to Baseline due to new initiatives	Change to Baseline due to other reasons	Allocated Budget Ceiling	Baseline Budget	Change to Baseline due to new initiatives	Change to Baseline due to other reasons	Allocated Budget Ceiling	Allocated Budget Ceiling 2017-8	Remarks / Reference	
						2012-13	2013-14												2015-16
						'000	'000	'000	'000	'000	'000	'000	'000	'000	'000	'000	'000		
(21)			Total Recurrent Budget																
(22)			Total Development Budget																
(23)			Grand Total																

- Notes:**
- (i). Examples of new initiatives and other reasons
a. Development Budget: New Projects
Recurrent Budget: New spending unit / Fund Centre, a new service
b. Development Budget: Cost of existing project
Recurrent Budget: Inflation, Change in staff emoluments, new staff hired etc.
- (ii). **Grand total of the column 14, 18 and 19** should be equal to the total ceiling (Recurrent + Development) for the year 2015-16, 2016-17 and 2017-18 respectively.
- (iii). For the purpose of reporting to the Secretary / Principal Accounting Officer (PAO) please hide all other details in Serial number 6, **except Outcomes & Outputs.**

Instructions for Filling Form LM-3

Purpose of the Form:

Firstly, the form helps Ministry/Division in allocating 'Medium Term Budget Ceiling' (communicated by Finance Division) to its strategic priorities.

Secondly, the form helps in analysing the impact of change in organisation plans (i.e. medium term baseline plan that was formed last year vs. the allocated budget ceilings this year).

Thirdly, the form also helps in analysing allocation of ceilings to the Fund Centres.

Specific Instructions:

Serial Number 1. Self Explanatory.

Serial Number 2. Self Explanatory.

Serial Number 3. Serial Numbers provide a basis for referencing between the Ministry/Division forms. In this column, a reference to the outcomes(s) & output(s) defined in the Form LM – 1 should be maintained.

Serial Number 4. Write the Fund Centre code of the Fund Centre which contributes to a particular output. Output to Fund Centre mapping as done in Line Ministry (LM) Form – 2 should be maintained.

Serial Number 5. Write code for the Fund Centre that contributes to multiple Outputs. This code should be unique for a particular Fund Centre. E.g. If Fund Centre A contributes to two outputs, then it can be given the code say, '1'. Write this code at both places where Fund Centre A appears. This code can be used to confirm that multiple %age contributions of a Fund Centre equal to 100%.

Serial Number 6. Write the Outcome and then the corresponding Output. Under the output write the phrase 'Current Budget Fund Centres' and underneath that write the names of the contributing Fund Centre(s). After that write the phrase 'Development Budget Fund Centres' and underneath that write the names of the contributing Fund Centre(s). This process should be repeated for all the Outcomes and Outputs.

Note: Write the totals in each of the columns from 9 to 19 against each Outcome, Output, 'Current Budget', 'Development Budget'. The process would be as follows:

First write down the totals of all the Current budget Fund Centres contributing to a particular Output against the phrase 'Current Budget Fund Centres' and for development budget Fund Centres, against the phrase 'Development Budget Fund Centres'. Write the totals of the Current and Development budgets against the corresponding Output. Totals of all the Outputs should be written against the corresponding Outcome.

Serial Number 7. Write 'R' for Current Fund Centre and 'D' for Development Fund Centre.

Serial Number 8. 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 9. Write actual expenditure against each Fund Centre for the year 2012-13 & 2013-14. 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. 40,000 and Rs. 60,000 respectively. Total expenditure of all the Fund Centres under a particular Output would be written against the Output in bold.
- Serial Number 10. Write Original Budget for 2014-15. Like 'Serial Number 9' write only the proportionate amount in case of multi contributing Fund Centre.

For two of the Medium Term Budget years (2015-16 and 2016-17) fill in the following eight columns (Serial Number 11 – 18):

- Serial Number 11. Write the Baseline Budget. This is the amount, which was allocated in the previous budget preparation cycle of 2014-15. Years 2015-16 and 2016-17 were the outer years in the previous budget cycle.
- Serial Number 12. This column is used for identification of new initiatives. Example of new initiative in case of development budget can be a 'new project'. Examples of new initiatives in case of current budget can be 'new Fund Centre', 'a new service' etc.
- Serial Number 13. This column is used for changes in the baseline due to other reasons. Example of 'Other reasons' in case of development budget can be 'cost of existing projects'. Examples of 'Other reasons' in case of current budget can be 'change in inflation', 'change in staff emoluments', 'new staff hired' etc.
- Serial Number 14. In this column write the total of three columns 11 to 13. The Grand Total of this column (as required in Serial Number 23) should equal to the total ceiling (Current + Development) communicated to the Line Ministry.

Serial Numbers 15 – 18. Fill these columns in the same way as the columns 11 to 14.

- Serial Number 19. Write the ceilings for the year 2017-18 as allocated to the different Fund Centres.
- Serial Number 20. Write any remarks. References to any supporting documents can also be made.
- Serial Number 21. Write the total of the Current budget written against all the Outputs in the columns 9 to 19.
- Serial Number 22. Write the total of the Development budget written against all the Outputs in the columns 9 to 19.
- Serial Number 23. Write the Grand totals for each of the column from 9 to 19.

**GOVERNMENT OF PAKISTAN
BUDGET CEILINGS TO FUND CENTRES
2015-18**

FORM LM - 4

(1) Ministry:

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

(3)	(4)	(5)	(6)	(7)		(8)	(9)	(10)	(11)
S.#	Fund Centre Code	Fund Centre Name	Recurrent / Development (R / D)	Actual Expenditure		Original Budget 2014-15	Budget Ceilings 2015-16	Budget Ceilings 2016-17	Budget Ceilings 2017-18
				2012-13	2013-14				
				'000	'000	'000	'000	'000	'000
(12)	TOTALS								

Instructions for Filling Form LM-4

Purpose of the Form:

Based on the analysis carried out in the Form LM – 3, this form aids line ministry in viewing and presenting proposed budget for Fund Centres. The proposed budget also becomes 'Budget Ceiling' for the Fund Centres. These 'ceilings' will be communicated to Fund Centres within which they will be required to prepare their budget estimates.

Specific Instructions:

- Serial Number 1. Self Explanatory.
- Serial Number 2. Self Explanatory.
- Serial Number 3. Write down unique serial number against each Fund Centre.
- Serial Number 4. Write the Fund Centre Code of the Fund Centres. This list includes all the Fund Centres against which Ministry desires to allocate budget.
- Serial Number 5. Write the names of the Fund Centres. This list includes all the Fund Centres against which Ministry desires to allocate budget.
- Serial Number 6. Write 'R' for current and 'D' for development for each Fund Centre.
- Serial Number 7. Write actual expenditure for the year 2012-13 & 2013-14.
- Serial Number 8. Write original budget for the year 2014-15.
- Serial Number 9. Based on the analysis carried out in the Form LM – 3 write the budgetary ceilings for the year 2015-16.
- Serial Number 10. Same as Serial Number 7 but for the budget year 2016-17.
- Serial Number 11. Same as Serial Number 8 but for the budget year 2017-18.
- Serial Number 12. Write the totals. Total of all the Fund Centres should not be more than total Ministry ceiling (Current + Development).

GOVERNMENT OF PAKISTAN
IDENTIFICATION OF INDICATORS AND TARGETS
2015-18

(1) Ministry:

FORM LM - 5

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

(3) S.#	(4) Output(s)	(5) Indicator	(6) Actual Target Achieved		(8) Original Target 2014-15	(9) Medium Term Target(s)		
			(7) 2012-13	(7) 2013-14		(10) 2015-16	(10) 2016-17	(11) 2017-18

Instructions for Filling Form LM-5

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-5 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.

- Serial Number 6. Write the Targets achieved in 2012-13 against the indicators mentioned in Serial Number 5.
- Serial Number 7. Write the Targets achieved in 2013-14 against the indicators mentioned in Serial Number 5.
- Serial Number 8. Write the Original Target for 2014-15.
- Serial Number 9. Write medium term target here for the year 2015-6.
- Serial Number 10. Write medium term target here for the year 2016-17.
- Serial Number 11. Write medium term target here for the year 2017-18.

Format of the

‘Medium Term Budget Estimates

for Service Delivery’

(Green Book)

2015-2018

NAME OF THE MINISTRY / ENTITY

Principal Accounting Officer:

Executive Authority:

1. Goal:

2. Budget Details:

Rs.'000

Outputs	Actuals		Budget		Forecasts	
	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
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 2015-16
1.			
2.			
Total			

Inputs – Object Classification	Actuals		Budget		Forecast	
	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
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:

- 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	
		2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
Output 1	1.						
Output 2	2.						

8. Personnel Plan

Number of Filled / To be Filled Posts	Actual Filled		Planned to be Filled		Forecast	
	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
Grade 20 and above						
Grade 16 – 19						
Grade 1 – 15						
Total Number of Posts (Regular)-A	xx	xx	xx	xx	xx	Xx
Total Number of Project and Contractual Employees - B	xx	xx	xx	xx	xx	Xx
Total Number of Employees (A+B)	xx	xx	xx	xx	xx	Xx
<i>Of which: Female Employees</i>	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 2014	Budget		Forecast	
				2014-15	2015-16	2016-17	2017-18
1.							
2.							

Signed By PAO:

Name & Designation: _____

Instructions for Filling the ‘Green Book’

Purpose of the Green Book:

Output based budget 2015-18 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 1-5, 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 and Textile Industry*.

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 2012-13 & 2013-14: Fill in these columns with the figures of actual expenditure for 2012-13 & 2013-14 from the form LM 3.

Budget 2014-15 & 2015-16: Fill in these columns with figures of the original budget of 2014-15 & 2015-16 from the form LM 3.

Budget Forecast 2016-17 & 2017-18: Fill in these columns with the budget estimates worked out for 2014-15 & 2016-17 on the forms LM 3.

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 2015-18.

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.

Note: 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.

Write Actual achievement for 2012-13, and 2013-14. Write the Original Target for 2014-15. The original target should be taken from 2014-17 LM forms. Write medium term target here for the years 2015-18 using the Line Ministry Form LM 5.

Serial Number 8. Personnel Plan: Grade wise Number of Regular posts in four groups BPS 1-10, BPS 11-15, 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 actual information for the period 2012-13 & 2013-14 and Budget Employees Strength of 2014-15 and Estimate for 2015-18

Serial Number 9. Strategic Initiatives: (Selected Key Projects): In this section, write details of the major construction related projects e.g. name of the project, percentage completion in 2015-18. You will find this information on Fund Centre Form, Serial number 12.

Please note that the percentage completion target for 2015-18 should be written cumulatively e.g. if a project is targeted to be completed 10% in 2015-16, 20% in 2016-17 and 30% in 2017-18, then it should be written as 10% in 2015-16, 30% in 2016-17 and 60% in 2017-18.

ENQUIRIES: Should you need any clarification or additional information, please do not hesitate to contact:

(Waqas Ahmed)
Financial Monitoring Specialist
MTBF-Finance Division
Phone: (051) 9202661
Fax: (051) 9221288

Fund Center Form for
'Medium Term Budget and Service Delivery Information'
(2015-18)

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 1

GOVERNMENT OF PAKISTAN
**MEDIUM TERM BUDGET BY MAJOR OBJECT, AND PERFORMANCE AND POSTS INFORMATION
 2015-18**

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

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

PART 1: Actual Expenditure, and Budget by MAJOR OBJECTS

Object Code and Description (MAJOR OBJECT ONLY)	(6)	(7)	(8)	(9)	(10)	(11)
	Actual Expenditure	Actual Expenditure	Original Budget	Budget Estimate	Budget Forecast	Budget Forecast
	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
	'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 2015-16, and Forecasts should be the same as ceilings communicated by Ministry/ Division

Foreign Exchange

Foreign Aid						
Own Resources						

Total Foreign Exchange						
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Total Recoveries						
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continued...

PART 2: Performance Information

(12)

Output Indicator	Actual Target Achieved		Original Target	Planned Targets		
	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18

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) Wherever 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		Estimated	Estimated	Forecast	Forecast
	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
Grade 20 and above						
Grade 16 - 19						
Grade 11 - 15						
Grade 1 - 10						
Total						
Project and Contractual Posts						
Grand Total						
<i>of which female employees</i>						

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

(14)

Project Name	Total Estimated Cost (Original)	Total Estimated Cost (Revised)	Expenditure upto June, 2014	Budget		Forecasts	
				2014-15	2015-16	2016-17	2017-18
	000	000	000	000	000	000	000

% Completion

Estimated Percentage Completion

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Note:

1) Please write the cumulative %age completion. For Example, if a project is 40% complete in 2015-16 and a further 40% and 20% work will be done in 2016-17 and 2017-18 respectively, then write 40% in 2015-16, 80% in 2016-17 and 100% in 2017-18.

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. 2015-18). 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 2012-13 & 2013-14 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 2014-15 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 2015-16 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 2016-17 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 2017-18.

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 estimated cost of the project (both original and final revision – if any), and expenditure up to June 30, 2014 and the budget forecast for the next three years.

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