



# **Budget Call Circular 2022-2023**

**Government of Pakistan  
Finance Division  
(Budget Wing)**

[www.finance.gov.pk](http://www.finance.gov.pk)





**Additional Finance Secretary (Budget)**

Islamabad, the 14<sup>th</sup> January, 2022

Subject: **Submission of Actual 2020-21, Revised Estimates 2021-22 and Budget Estimates 2022-23**

**Dear Sir / Madam,**

In compliance with the Articles of the Constitution of Pakistan, Public Finance Management Act, 2019 and Budget Manual 2020, Finance Division prepares budget for each financial year as a key policy document of the Federal Government.

2. Budget Call Circular containing budget calendar, processes, instructions, forms for preparation and submission of detailed budget Actual (FY 2020-21), Revised Estimates (FY 2021-22) and Budget Estimates (FY 2022-23) relating to Receipts, Current & Development Expenditure of the Federal Government is attached herewith.

3. The Medium Term Indicative Budget Ceilings (IBCs) issued by Budget Wing, Finance Division in April, 2021, for Current and Development Budget for three years i.e. 2021-22, 2022-23 and 2023-24, may be considered as base line for submission of Budget Estimates.

4. Receipts, Current and Development Expenditure Estimates (Forms I – III) may be provided to Budget Wing, Finance Division before **15<sup>th</sup> March, 2022** by the respective Principal Accounting Officer (PAO). The remaining information may also be provided as per schedule given in Budget Calendar.

5. **Foreign Exchange Budget Actual (FY 2020-21), Revised Estimates (FY 2021-22) and Budget Estimates (FY 2022-23) may also be provided as per attached FEB Forms (I-VI) in accordance with the specific instructions and general guidelines.**

6. Budget Call Circular 2022-23 is being issued through e-mail and also available on the website of Finance Division (<http://finance.gov.pk/downloads.html>).

With best regards,

Yours sincerely,

**(Muhammad Tanvir Butt)**

**All Principal Accounting Officers,**  
**Secretaries of Ministries / Divisions**  
**Heads of Departments/Bodies**

Copy forwarded for information and necessary action to:-

1. The Auditor General of Pakistan, Islamabad.
2. The Controller General of Accounts, Islamabad.
3. The Accountant General, Pakistan Revenues, Islamabad.
4. The Military Accountant General, Rawalpindi.
5. Additional Secretary, Finance Division (Military), Rawalpindi.
6. All Additional Secretaries, Finance Division, Islamabad.
7. Secretaries, Provincial Finance Department including AJK & GB
8. The Webmaster, Finance Division for uploading on the Finance Division's website.

**(Malik Aman)**  
**Deputy Secretary (Budget-I)**  
**Phone: (051) 9209367**

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## Budget Calendar for FY 2022-23

The **Budget Calendar** presents activities and actions that are required to be finalized by the stakeholders to complete the budget making process for the financial year 2022-23. The budget calendar also specifies the timelines for each activity.

### 1. FEDERAL RECEIPTS

S #	Activities	Responsible	Timeline (Last date)
1.	Revised Estimates (2021-22) and Budget Estimates (2022-23) of Federal Government Receipts (Form-I)	PAOs	15 <sup>th</sup> March, 2022
2.	Budget Proposals relating to Tax & Non-Tax Revenues for inclusion in Finance Bill 2022-23	PAOs	15 <sup>th</sup> March, 2022

### 2. CURRENT AND DEVELOPMENT EXPENDITURES ON REVENUE & CAPITAL ACCOUNTS

S #	Activities	Responsible	Timeline (Last date)
1.	Submission of proposed Current & Development Expenditure Budget Estimates (Form-II and Form-III)	PAOs	15 <sup>th</sup> March, 2022
3.	Budget Review Committee's meetings	Finance Division	4 <sup>th</sup> week of March, 2022
2.	Budget Strategy Paper	Finance Division	15 <sup>th</sup> April, 2022
5.	Issuance of IBCs for current and development budget	Finance Division	3 <sup>rd</sup> week of April, 2022
6.	APCC & NEC meetings	Planning Division & Finance Division	April – May, 2022
7.	Submission of BO/NIS Forms for current budget	PAOs	25 <sup>th</sup> April to 10 <sup>th</sup> May, 2022
8.	Submission of BO/NIS Forms by Ministries / Divisions for development budget	PAOs	10 <sup>th</sup> to 17 <sup>th</sup> May, 2022
9.	Completion of all Budget Documents, Schedules and Summaries for the Cabinet etc.	Finance Division	End of May, 2022
10.	Presentation of Budget to the Cabinet and the Parliament	Finance Division	1 <sup>st</sup> Week of June, 2022

### 3. FOREIGN EXCHANGE BUDGET

S #	Activities	Responsible	Timeline (Last date)
1.	Circulation of Exchange Rates	Finance Division	Last week of April, 2022
2.	Submission of Estimates (FEB Form I-VI)	PAOs	1 <sup>st</sup> week of May, 2022
3.	Budget Review Meeting	Finance Division	2 <sup>nd</sup> week of May, 2022
4.	Finalization and Compilation of Budget	Finance Division	3 <sup>rd</sup> week of May, 2022

## Budget Preparation Process

Legal framework on annual budget is available in Articles 78 to 84 of the Constitution. The Public Finance Management Act, 2019 provides legal cover to budgeting and financial management. Finance Division has also issued various instructions time to time, which are available on Finance Division's website.

This section sets out the process for the preparation of the Budget 2022-23. All Federal Ministries / Divisions will prepare their budget on Performance & Output Based Budgeting System. The following are details of steps involved in the budget preparation process as outlined in the 'Budget Calendar'.

**1. Issuance of 'Budget Call Circular 2022-23' to the Principal Accounting Officers (PAOs)**

As a first step, the Finance Division will issue "Budget Call Circular" to the PAOs which contains instructions, forms and timelines required to be completed by the respective PAOs.

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

The Indicative Budget Ceilings issued by Finance Division in April 2021, for current and development budget of three years i.e. 2021-22, 2022-23 and 2023-24 will be considered as base line for submission of Budget Estimates 2022-2025 under Form III. Moreover, PAO will submit estimates keeping in view Public Finance Management Act, 2019 and priorities of Federal Government.

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

If needed, Principal Accounting Officer (PAO) will be invited to make presentations on their budget proposals to the Demand Review Committee (comprising Finance Division, Planning, Development and Special Initiatives Division, and Economic Affairs Division). Demand Review Committee would consider and approve additional expenditure (if any) of the Ministries.

The Demand Review Committee will discuss past performance, current year's budgetary allocations and ceilings for the medium term budgetary years. Discussions/deliberations will focus on 'outputs' (services) to be delivered and policy priorities outlined by the Federal Government under the respective **Performance Agreement**.

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

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

**5. Issuance of Indicative Budget Ceilings for current and development budget to all PAOs**

Federal Ministries/Divisions will receive the confirmed indicative budget ceilings after approval of the Budget Strategy Paper by the Cabinet. The ceilings for current budget are prepared by Finance Division. One line ceiling for development budget is issued by Finance Division in favour of Planning Division. However Demand/ PAO wise ceilings for development budget are prepared and issued by the Planning, Development and Special Initiatives Division.

**6. Filling of the BO/NIS Forms**

The Ministries / Divisions / Departments will go through the instructions to fill in the BO/NIS Forms to be submitted to Budget Wing, Finance Division as per specified timelines.

**7. Submission of forms by Ministries / Divisions for Current Budget and Development Budget**

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



## Instructions

1. Each Demand for Grants and Appropriations may indicate budget estimates for ensuing year, approved budget estimates and revised estimates for outgoing year and actual of expenditure of the year prior to outgoing year.

### **Actual 2020-21**

2. Actual Expenditure for the FY 2020-21 for current and development expenditure must be submitted as per format available under BO/NIS Form.

### **Revised Estimates 2021-22**

3. Revised Estimates for the FY 2021-22 for current and development expenditure 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.

### **Budget Estimates 2022-23**

4. The BO/NIS forms endorsed by the CFAO and respective PAO will be forwarded to the Budget Wing (Finance Division) for further necessary action.
5. ***Each Demand will have only one Principal Accounting Officer.***
6. While preparing BOs / NISs, the Principal Accounting Officers shall allocate budget provisions under relevant Cost Centres and Circle of Accounts (where the payment is actually required to be made). AGPR has been instructed not to authorise payment where budget provision does not exist under relevant Head of Accounts including employees related expenditures. **Instructions issued vide letter No. 1(3)-CAO (MoF)/2020/447 dated 04.12.2020 may be adhered to.**
7. Finance Division will issue one line budget to all PAOs and it is the mandate of the PAO to allocate funds in various cost centres and heads of accounts.
8. It is responsibility of PAO to keep available adequate funds in all heads of accounts throughout the financial year, especially ERE to avoid any delay or non payment of salaries.
9. The Federal Budget relating to expenditure will be prepared at spending level (DDO level).
10. 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.
11. Organisations / entities that use single-line budget (other than subsidies) will provide detailed budget information (i.e. on detailed object classification) along with details of their own receipts.

12. All Government expenditures, whether from a recurrent or development demand for grant, shall be based on well-defined plans.
13. To anticipate cash needs of Government, a form titled "Cash Plan" may be filled keeping in view the expenditure trend of the respective Ministry/Division/Department.
14. All Ministries and Divisions, their attached departments and sub-ordinate offices and organizations **shall surrender** all anticipated savings in the grants or assignment accounts or grant-in-aid controlled by them to the Finance Division by 31<sup>st</sup> May, 2022 **as per section 12 of PFM Act, 2019**. The Finance Division shall communicate the acceptance of such surrenders before close of the financial year.
15. All development projects shall be prepared in conformity with procedures, processes and templates defined by the Planning, Development and Special Initiatives Division.
16. Projects defined in PSDP shall be classified as sectoral projects, undertaken by the Ministries and Divisions for the development of specific sectors.
17. All development project proposals shall be subject to a technical approval process. Technical approval shall only be granted to projects which are compliant with the standards and procedures set by the Planning, Development and Special Initiatives Division. Findings and recommendations contained in the independent quality assurance reports, cost and benefit analysis and risk assessment, where required as per Sub-Section (2) of Section 14 of PFM Act, 2019 shall be taken into account by these fora while considering the development project proposals.
18. Cost and benefit analysis and risk assessment of all development project proposals, in excess of a threshold size prescribed by the Planning, Development and Special Initiatives Division, shall be undertaken.
19. Development project proposals which exceed in their total cost thresholds defined by the Planning, Development and Special Initiatives Division shall be subject to quality assurance. Such quality assurance shall be undertaken by an individual/body which is independent of the sector/Ministry/Division that has initiated the preparation of the development project proposal.
20. No development project shall be considered for inclusion in demands for grants that does not carry technical approval. No development project shall be considered for inclusion in demands for grants unless a budget allocation is provided for the coming year which fully reflects the proposed project cost for each year.
21. Budget Manual, 2020 and Public Finance Management Act, 2019 will govern the preparation and compilation of Federal Budget. The same are available on Finance Division's website <http://www.finance.gov.pk>.
22. Special attention may be given to the aspect of Gender Equality and Women Empowerment while setting priorities and targets in the budget 2022-23 in order to fulfil the requirements of Section 5.1.C of SDGs.

## Receipts of the Federal Government

Estimates of Federal Receipts-Federal Consolidated Fund

(Rs. Million)

<u>S #</u>	<u>Name of Receipt with Head of Account</u>	<u>Departmental Code</u>	<u>Actual Receipts 2020-21</u>	<u>B.E 2021-22</u>	<u>Actual up to 28-02-22</u>	<u>R.E 2021-22</u>	<u>B.E 2022-23</u>	<u>Reasons of variation</u>

Budget Proposals relating to Tax & Non-Tax Revenues for inclusion in Finance Bill 2022-23

1. Imposition of a new tax or non-tax with draft legislation:-

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2. Revision of existing provision of law (tax and non-tax) with detailed justification and revenue impact per annum with draft amendment:-

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Note: PAOs are responsible for collection of Non-Tax Revenues under their jurisdiction.

Prepared by: \_\_\_\_\_  
Chief Finance & Accounts Officer /  
Head of Finance

Verified by: \_\_\_\_\_  
Principal Accounting Officer

Forwarded to:

**Deputy Secretary (NTR),  
Budget Wing, Finance Division,  
Islamabad.**

## Public Account Receipts of Federal Government

**Estimates of Public Account and Reserved Funds (Receipts and Expenditure)**

(Rs. Million)

S #	Name of Receipt with Head of Account	Departmental Code	Balance on 30-6-21	B.E 2021-22		R.E 2021-22		B.E 2022-23	
				Receipts	Expenditure	Receipts	Expenditure	Receipts	Expenditure

Note: PAOs are responsible for full disclosure of Public Accounts Receipts and Payments under the Public Accounts opened under their jurisdiction and report to the Finance Division on regular basis.

Prepared by: \_\_\_\_\_  
Chief Finance & Accounts Officer /  
Head of Finance

Verified by: \_\_\_\_\_  
Principal Accounting Officer

Forwarded to:

**Deputy Secretary (NTR),  
Budget Wing, Finance Division,  
Islamabad.**

## Specific Instructions Federal Grant Receipt FORM – I (A&B)

1. Administrative Divisions are required to co-ordinate with their respective Receipts Estimating Authorities/offices and submit verified and consolidated estimates by major, minor and detail object classification as given in the New Accounting Module (NAM) along with explanatory notes.
2. The baseline of estimates will be half yearly actuals of current financial year; however, revised estimates for full year i.e. 2021-22 and estimates of next financial year i.e. 2022-23 will also be based on Year-on-Year trend, seasonality factor, special/one-time activity etc.
3. Copies of relevant SROs, Notifications, Circulars etc specifying the categories, rates on the basis of which collection of receipts is made, may also be enclosed. Besides, reasons and causes of shortfall (if any) against Budget Estimates 2021-22 may be elaborated and substantiated. Additionally, pitching of Budget Estimates for next financial year i.e 2022-23 on the lower side vis-a-vis Budget Estimates 2021-22 may be explained with cogent reasons.
4. Incomplete submission of Budget Estimates may please be avoided for making the budget formulation exercise a meaningful one.
5. The estimates will be enrouted through the concerned CFAO, who will scrutinize the estimates and forward them with their comments to Deputy Secretary (Non Tax Revenue), Budget Wing by the prescribed dates. The final estimates firmed up on the basis of preliminary estimates will be submitted by the respective PAOs to the Finance Division.
6. The estimates of Foreign Aid Resources for 2021-22 (Revised) and 2022-23 (Budget), along with actuals for the years 2019-20 and 2020-21 are required to be furnished by the Economic Affairs Division. The administrative authorities may, however, assist Economic Affairs Division by furnishing promptly such information or material as may be required by them for compiling these estimates.
7. The estimating authorities of various Government receipts are indicated below: -

	<b>Heads of Receipts</b>	<b>Estimating Authorities</b>
A.	Tax Revenue	Federal Board of Revenue (FBR)
B.	Non-Tax Revenue	Administrative Ministries / Divisions
C.	Domestic Capital Receipts	Administrative Ministries / Divisions
D.	Foreign Loans and Grants	Economic Affairs Division and External Finance Wing of Finance Division
E.	Debt, Deposits and Reserves	Director General (Debt), Central Directorate of National Savings, Administrative Ministries / Divisions.

**Revised Budget Estimates**  
**(Current and Development Expenditure)**  
**FY 2021-22**

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

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

(Rs/Million)

<b>Demand (s) No.</b>	<b>Demand Description</b>	<b>Budget Allocation FY 2021-22</b>	<b>* Revised Budget Estimates FY 2021-22</b>	<b>Reasons for Variation</b>

*\*The revised estimates must be realistic supplemented with supporting documents (where required)*

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

Chief Finance & Accounts Officer /  
Head of Finance

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

Principal Accounting Officer

Forwarded to:

**Deputy Secretary (Budget-I),**  
**Budget Wing, Finance Division,**  
**Islamabad.**

**Budget Estimates**  
**(Current & Development Expenditure)**  
**FY 2022-25**

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

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

(Rs/Million)

Demand (s) No.	Demand Description	Medium Term IBC FY 2022-23 *	Proposed Budget Demand for Medium Term					
			2022-23		2023-24		2024-25	
			ERE	OTHER	ERE	OTHER	ERE	OTHER

\* Already communicated by Budget Wing, Finance Division vide letter No. F.2 (1) B-II/2021-22, dated 20<sup>th</sup> April, 2021.

Note (1): Proposed demand for Subsidy and Grants to be indicated separately in the above Proforma (if required) along with valid justification.

Note (2): No request for Supplementary Grant will be entertained during the year.

Certificate by PAO: It is certified that sufficient budget has been demanded for ERE.

Prepared by: \_\_\_\_\_  
Chief Finance & Accounts Officer /  
Head of Finance

Verified by: \_\_\_\_\_  
Principal Accounting Officer

**Deputy Secretary (Budget-I),  
Budget Wing, Finance Division,  
Islamabad.**

**BUDGET ORDER / NEW ITEM STATEMENT**

Government of Pakistan

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

No. \_\_\_\_\_ Date: \_\_\_\_\_

From: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

To : The Director (Budget Computerization)  
Budget Wing, Finance Division, Islamabad.

**BUDGET YEAR 2022-23**

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
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3 Department / Office \_\_\_\_\_  
Sub-Detailed Function \_\_\_\_\_

4 Fund Centre / DDO \_\_\_\_\_

5 District \_\_\_\_\_ Accounting Circle \_\_\_\_\_

6 DDO Information (i). Name & Official Address: \_\_\_\_\_

(ii). Official Email: \_\_\_\_\_ (iii) Contact No. (Off) \_\_\_\_\_ (Fax) \_\_\_\_\_

(iv) Notes (if any): \_\_\_\_\_  
\_\_\_\_\_

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

Category of IBC:	A <input type="checkbox"/> B <input type="checkbox"/> C <input type="checkbox"/> D <input type="checkbox"/> E <input type="checkbox"/> F <input type="checkbox"/> G <input type="checkbox"/> H <input type="checkbox"/>
New Diary No.	_____
Old Diary No.	_____
Checked By (Name)	_____
Entered By (Name)	_____



(Rupees in Thousands)

7	Function Code	Function Description	Actual Expenditure 2020-21	Revised Estimates 2021-22	Budget Estimates 2022-23	
8	Object Code	Object Description	Actual Expenditure 2020-21	Revised Estimates 2021-22	Budget Estimates 2022-23	No. of Posts
A						
A						
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)	Actual Expenditure 2020-21	Revised Estimates 2021-22	Budget Estimates 2022-23

13 Recoveries are also being reported on Form-I under Receipt Heads to Deputy Secretary (N.T.R), Finance Division.

Prepared by:

(.....)

Name & Designation

Telephone No.....

Verified by:

(.....)

CFAO/ Head of Finance

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

### Specific Instructions FORM – IV (BO / NIS)

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 Expenditure shall be submitted for every office. Combined total of Charged and Voted Expenditure may be shown invariably in a covering statement.
3. No column in the BO / NIS forms should be left blank. BO / NIS should be prepared in rupees (in thousands).
4. CFAOs may ensure that Functions / Objects are correct and number of posts shown in Form - V is same as in BO / NIS.
5. Under detailed object head, budget allocation of Rs 1,000/- may be avoided in BOs / NISs, to keep the head operative on presumption basis.
6. For the purpose of activation/operation of new head during the currency of the Financial Year 2022-23, token supplementary grant will not be required.
7. Separate object heads for Subsidies (A051) and Grants (A052) should be used.
8. The Estimates of Development Expenditure 2022-23 should not include any scheme which has not been approved in accordance with the prescribed procedure and PFM Act, 2019. These estimates should be accompanied by detailed expenditure estimates for budget provision in respect of individual projects and be supported by relevant PC-I or PC-II Forms.
9. Foreign exchange component of Development Expenditure – The foreign exchange component of estimates of development expenditure is required to be shown distinctly together with the source from which it will be met (i.e., whether from own resources or from foreign resources). When the foreign exchange components are to be financed (wholly or partly) from foreign resources, the source and type of resource should invariably be indicated in the budget provision for the relevant project/scheme at the end of the relevant New Item Statement. In case of Foreign Grants, equal amount of recoveries should be reflected in NIS Form.
10. The provision made for foreign exchange expenditure would not be available for rupee component expenditure or vice versa and no re-appropriation is permissible between the provision for rupee and foreign exchange expenditure. This should be kept in view while framing the estimates for rupee as well as foreign exchange requirements.
11. In case of Development Projects or Programmes, Budget for each Project/Programme shall be prepared on separate NIS form. Separate ID may be obtained for each component of expenditure, which is required to track the component-wise budget release and expenditure.

12. Instructions to fill BO/NIS Form are as under:

- 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.** 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** **District (location) and Circle of Account.**
- Serial No. 6** **DDO Information (i - iii)** Official address, email, contact number (Office & Fax) of DDO may be filled in specifically. **Notes (iv)** Use this space for writing any related information, otherwise write N.A. and should not be left blank.
- Serial No. 7** Write all the **Function levels** i.e. **Major, Minor, Detailed and Sub-Detailed** codes with the descriptions and **total amount** of budget against each level (actual 2020-21, revised estimates for the year 2021-22 and budget estimates for the year 2022-23) in the BO / NIS form. It is irrelevant to mention those objects in which no Actual, Revised Estimates and Budget Estimates are reflected.
- Serial No. 8** This has been bifurcated into following details:
- a) Object code Letter 'A' is pre-printed. Budget should be entered at all Major, Minor and Detailed Object level. Fill all the required five digits carefully using Chart of Accounts available on website <https://fabs.gov.pk>
  - b) Object Description Write object code description as per Chart of Accounts.
  - c) Actual Expenditure/  
Revised Estimates/  
Budget Estimates Mention amount of object item in thousands. If Rs. 10,000 is to be filled, write 10 only.
  - d) No. of Posts Mention the number of posts for the salary budget (these should match with the posts details as mentioned in Posts Proforma).
- Serial No. 9** Total Provision (Gross).
- Serial No. 10-11** Foreign Exchange component should be shown (wherever necessary). Foreign Exchange bifurcation is also required against the space provided separately for (i) Foreign Resources and (ii) Own Resources. Certain agreements of foreign aid state that the Government of Pakistan should initially incur the expenditure in local currency and thereafter the equivalent amount would be reimbursed on actual basis by the donor agency. In such cases in respect of a foreign aided scheme/project, the amount to be spent in local currency out of the foreign aid (reimbursable) should be clearly indicated under the scheme/project on the NIS.
- Serial No.12** Recoveries, if any, should also be shown in a separate sheet at the end of every BO / NIS form.

**Note: All officers signing BOs/NISs in the administrative Ministries/Divisions/Departments are required to indicate their telephone number on every BO / NIS. Furthermore, Section Officer or equivalent level officer may be deputed for reconciliation purpose.**

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

**Malik Aman**

**Muhammad Adnan Azeem**

**Deputy Secretary (B-1)**

**Director (B.C)**

Ph # 9209367

Ph # 9209587

**Posts Proforma**  
**FEDERAL GOVERNMENT EMPLOYEES BY B.P.S.**  
**Budget Estimates 2022-23**

Fund Code: \_\_\_\_\_ Fund Description: \_\_\_\_\_

Demand No: \_\_\_\_\_ Description: \_\_\_\_\_

Fund Center Code: \_\_\_\_\_ Description \_\_\_\_\_  
 (DDO Code) \_\_\_\_\_

Post Code	BPS	Designation	Total No. of Sanctioned Posts	Total Budget of Sanctioned Posts	No. of Filled in Posts	Budget of Filled in Posts	No. of Vacant Posts	Budget of Vacant Posts
Total								

\_\_\_\_\_  
 CF&AO/Head of Finance  
 Tele No. \_\_\_\_\_

See Instructions on next Page.

### **Specific Instructions FORM-V**

1. No BO / NIS will be accepted in which Employee Related Expenses have been claimed unless supported with details of posts in this Proforma.
2. Please ensure that the total number of posts reflected in this Proforma is the same as in BO / NIS form (FORM IV).
3. List of Post Codes are available on FD's website:  
[http://www.finance.gov.pk/budget\\_wing.html](http://www.finance.gov.pk/budget_wing.html).

**Medium Term Performance Based Budget 2022-25**

Principal Accounting Officer: \_\_\_\_\_

Executive Authority: \_\_\_\_\_

**1. Goal:** (Define Goal in tangible terms).

\_\_\_\_\_

**2. Policy Document:** Name of the Document and web link ([http://www.\\_\\_\\_\\_\\_.com](http://www._____.com))

\_\_\_\_\_

**3. Budget Details:**

**A. Budget by Demands** (As per Indicative Budget Ceilings) Rs.'000

Demand Description	Demand No.	Shown in the Demand of:	Budget 2021-22	Out of Total Demand Budget allocated for GEWE*
(1)	(2)	(3)	(4)	(5)
1.				
2.				
Total				

\*Gender Equality and Women Empowerment (GEWE)

**B. Budget by Outputs/Service Delivery** (Line Ministry Form can be used to fill following table) Rs.'000

Outputs / Office Responsible	Actual Expenditure		Budget		Forecasts	
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
Output 1 / Office Responsible	xx	xx	xx	xx	xx	Xx
Output 2/ Office Responsible	xx	xx	xx	xx	xx	Xx
<b>Total</b>	<b>xx</b>	<b>xx</b>	<b>xx</b>	<b>xx</b>	<b>xx</b>	<b>Xx</b>

**C. Budget by Inputs** (Fund Centre Form can be used to fill following table) Rs.'000

Inputs – Object Classification Provide information (A01 – A13)	Actuals		Budget		Forecast	
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
A01 Employee Related Expenses						
A02 Project Pre-investment Analysis	xx	xx	xx	xx	xx	xx
A03 Operating Expenses	xx	xx	xx	xx	xx	xx
Total	xx	xx	xx	xx	xx	xx

**5. Medium-Term Outcome(s):**

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

**6. Key Performance Indicators/Targets Details**

(Fund Centre Form can be used to complete following table)

Outputs (As per table budget by outputs)	Key Performance Indicators*	Targets Achieved		Planned Targets		Forecast Targets	
		2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
Output 1							
Output 2							

\*If column (5) of table 4(A) shows budget for GEWE, then the targets of Key Performance Indicators may include GEWE.

Signed By CFAO:  
Name & Designation: \_\_\_\_\_

Counter Signed By PAO:  
Name & Designation: \_\_\_\_\_

## Specific Instructions FORM – VI

1. 'Performance-based budget' as required under Section 9 of Public Finance Management (PFM) Act 2019 is also known as 'MTBF (Medium-term Budgetary Framework) Green Book'. Each year, the book is presented to the Parliament as part of the annual budget.
2. The next preparation cycle relates to the medium-term fiscal years 2022-23 (which will be the same as the annual budgets), and two forward years (2023-24, and 2024-25).
3. Performance-based budgets shall be prepared within the medium-term Indicative Budget Ceilings (IBCs) to be issued by the Finance Division. The process of issuance of IBCs is defined under Section 3 of the PFM Act, 2019.
4. Performance-based budgets shall be prepared by Principal Accounting Officers.
5. Please define key themes of **performance agreement** which was agreed between Executive Authority and Prime Minister before moving towards performance based budget.
6. The preparation of 'performance-based budgets' shall be based as per the following process:

### Step 1: Preparation of Strategic Plan:

- a. As required under Section 5 of PFM Act, 2019, which states that 'All government expenditures, whether from a recurrent or development demand for grant, shall be based on well-defined plans', each Principal Accounting Officer shall prepare a medium-term strategic plan.
- b. The medium-term strategic plan shall be developed by 'MTBF Core-Team' of the relevant Ministries / Divisions.
- c. Strategic Plan shall contain:
  - 1) **Goal** to be achieved by Principal Accounting Officer
  - 2) **Outputs** (services) to be delivered to achieve the goal – their brief rationale, and medium-term policy priorities
  - 3) **Key Performance Indicators** and targets for each output
  - 4) **Outcomes** (planned effects of services on target population)
  - 5) **Responsible Organisation** that will achieve required outputs
  - 6) **Strategic Projects** required to achieve improved outputs and outcomes.
- d. Outputs shall be mapped with relevant spending units and projects. Line Ministry (LM) Form can be used to complete this information. LM form can be downloaded from website i.e. [http://finance.gov.pk/budget\\_wing.html](http://finance.gov.pk/budget_wing.html)
- e. Strategic Plan shall be approved by relevant Principal Accounting Officers in consultation with the respective Ministers.

### Step 2: Allocation of IBCs to outputs

Once IBCs are received, PAOs shall allocate them to outputs (as defined in strategic plan) as per their policy priorities. Line Ministry (LM) Form can be used to complete this information.

*\*LM form can be downloaded from website i.e. [http://finance.gov.pk/budget\\_wing.html](http://finance.gov.pk/budget_wing.html)*

### Step 3: Communication of IBCs to spending units and projects

After completion of step 2, PAOs shall forward IBCs to spending units (DDOs) and project directors. Spending units and projects director shall prepare their detailed budgets (BO/NIS) within these ceilings. In addition to IBCs, organizations responsible for Key Performance Indicators (KPIs) (as defined in Strategic Plan) shall be requested to provide targets. A list of KPIs shall be forward to Spending units,

so they can provide relevant targets against KPIs. To collect this information from departments, fund center form can be used.

*\*\*Fund center (FC) form can be downloaded from website i.e. [http://finance.gov.pk/budget\\_wing.html](http://finance.gov.pk/budget_wing.html)*

#### **Step 4: Compilation of budgets by outputs**

Once detailed budgets are prepared by Spending units and projects directors, the MTBF Core-Team of the Ministries / Divisions shall consolidate the information and fill in form VI. (Format of medium term performance budget can be downloaded from website i.e. [http://finance.gov.pk/budget\\_wing.html](http://finance.gov.pk/budget_wing.html))

#### **Step 5: Approval by PAOs**

Filled form VI shall be signed by respective PAOs and communicated to: MTBF Secretariat, Budget Wing, Finance Division, Islamabad.

#### **Step 6: Discussion of Performance Based Budgets in 'Demands Review Committee' meetings**

Performance Based Budget prepared by PAOs shall be discussed during 'Demands Review Committee' meetings.

#### **7. Please note:**

a. Performance based budget for the year 2022-25 for different PAOs are available on: [http://finance.gov.pk/budget/MTPB\\_Budget\\_2021\\_24.pdf](http://finance.gov.pk/budget/MTPB_Budget_2021_24.pdf). All necessary steps may be taken to review and update; 1) goals, 2) outputs and outcomes, and 3) KPIs.

b. Special feature of this year's Budget Call Circular is inclusion of **Gender Responsive Budget Allocation in the Budget Call Circular** for the FY 2022-25 to satisfy the criteria of indicator 5.1.C of the Sustainable Development Goals (which requires to develop appropriate budget tracking and monitoring system and make the information readily available to the public in respect of **allocations for Gender Equality and Women Empowerment.**)

c. Gender Responsive Budgeting:

Gender responsive budgeting is an approach designed to mainstream the gender dimension into all stages of the budget cycle. In general, gender responsive budgeting aims at analyzing the different impacts of a national expenditure revenue policy on women and girls, and on men and boys, respectively. In addition to the impact analysis, gender responsive budgeting comprises making proposals to reprioritize expenditures and revenues, taking into account the different needs and priorities of women and men, other factors of inequality may also be focused on, such as age, religious or ethnic affiliation, or the place of residence (urban/rural).

d. Following are the examples of women empowerment:

Women's health programmes

Special education initiatives for girls

Employment policy initiatives for women

- i. Initiatives to address violence against women
- ii. Scholarships for women/girls
- iii. Following are the examples of gender equality
- iv. Ratio of girls to boys in primary, secondary and tertiary education
- v. Ratio of female to male staff in ministries/divisions/departments

e. In order to develop gender responsive budgets, following measures are being taken in Form-VI of this circular:



In the table 4 (A) of Form-VI, a column (5) has been added to indicate the budget for gender equality and women empowerment out of the total budget by each demand. It can easily be calculated through adding up the budgets of different cost centres which are gender sensitive.

- i. If a ministry of national health, services, regulation and coordination has two cost centres in a demand which are gender sensitive e.g. i) Mother/child health program and ii) Women/girls wards in PIMS. The budget of these two cost centres summed up then total budget of these cost centres may be shown in column (5), table 4 (A) of Form-VI
- ii. Similarly, in the table 6, targets of key performance indicators must be gender sensitive e.g.
  - a. Number of male/female student to be enrolled in a school/college or universities.
  - b. Number of public awareness program to be run by women protection centre.
  - c. Number of mother/child health centre to be developed.
  - d. Number of women/child prison to be established.

# **Foreign Exchange Budget 2022-2023**

**Finance Division  
(External Finance Wing)**



**FOREIGN EXCHANGE BUDGET**

MINISTRIES/DIVISIONS/ATTACHED DEPARTMENTS/ AUTONOMOUS BODIES/PSEs

.....

**SUMMARY OF FOREIGN EXCHANGE BUDGET**

*(Rs. in million)*

<b>HEADS</b>	<b>Actual 2021-22</b>	<b>Revised Estimates 2021-22</b>	<b>Budget Estimates 2022-2023</b>	<b>Detailed justifications with item wise list of exact amount and date of foreign currency requirement.</b>
--------------	---------------------------	------------------------------------------	-------------------------------------------	------------------------------------------------------------------------------------------------------------------------------

Current Expenditure

Invisible  
Imports

**Sub-Total**

Development

Invisible  
Imports

-----  
-----

**GRAND TOTAL**

Prepared By:- \_\_\_\_\_

Verified By: \_\_\_\_\_

**Forwarded to:**

(Shahid Raza)  
Deputy Secretary (EF.B)  
Phone 051-9203237  
e-mail [soefbiv@gmail.com](mailto:soefbiv@gmail.com)

**FOREIGN EXCHANGE BUDGET**

MINISTRIES/DIVISIONS/ATTACHED DEPARTMENTS/ AUTONOMOUS BODIES/PSEs

.....

**CURRENT EXPENDITURE- IMPORT**

*(Rs. in million)*

HEADS	Actual 2021-22	Revised Estimates 2021-22	Budget Estimates 2022-2023	Detailed justifications with item wise list of exact amount and date of foreign currency requirement..
-------	-------------------	---------------------------------	----------------------------------	--------------------------------------------------------------------------------------------------------------------

Current Expenditure

Invisible  
Imports

**Sub-Total**

Development

Invisible  
Imports

-----  
-----

**GRAND TOTAL**

Prepared By:- \_\_\_\_\_

Verified By: \_\_\_\_\_

**Forwarded to:**

(Shahid Raza)  
Deputy Secretary (EF.B)  
Phone 051-9203237  
e-mail [soefbiv@gmail.com](mailto:soefbiv@gmail.com)

**FOREIGN EXCHANGE BUDGET**

MINISTRIES/DIVISIONS/ATTACHED DEPARTMENTS/ AUTONOMOUS BODIES/PSEs

.....

**CURRENT EXPENDITURE-INVISIBLE***(Rs. in million)*

<b>HEADS</b>	<b>Actual 2021-22</b>	<b>Revised Estimates 2021-22</b>	<b>Budget Estimates 2022-2023</b>	<b>Detailed justifications with item wise list of exact amount and date of foreign currency requirement.</b>
--------------	---------------------------	------------------------------------------	-------------------------------------------	------------------------------------------------------------------------------------------------------------------------------

Current ExpenditureInvisible  
Imports**Sub-Total**DevelopmentInvisible  
Imports-----  
-----**GRAND TOTAL**

Prepared By:- \_\_\_\_\_

Verified By: \_\_\_\_\_

**Forwarded to:**

**(Shahid Raza)**  
 Deputy Secretary (EF.B)  
 Phone 051-9203237  
 e-mail [soefbiv@gmail.com](mailto:soefbiv@gmail.com)

**FOREIGN EXCHANGE BUDGET**

MINISTRIES/DIVISIONS/ATTACHED DEPARTMENTS/ AUTONOMOUS BODIES/PSEs

.....

**DEVELOPMENT EXPENDITURE-IMPORT**

( Rs. in million)

HEADS	Actual 2021-22	Revised Estimates 2021-22	Budget Estimates 2022-2023	Detailed justifications with item wise list of exact amount and date of foreign currency requirement.
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Current Expenditure

Invisible  
Imports

**Sub-Total**

Development

Invisible  
Imports

-----  
-----

**GRAND TOTAL**

Prepared By:- \_\_\_\_\_

Verified By: \_\_\_\_\_

**Forwarded to:**

(Shahid Raza)  
Deputy Secretary (EF.B)  
Phone 051-9203237  
e-mail [soefbiv@gmail.com](mailto:soefbiv@gmail.com)

**FOREIGN EXCHANGE BUDGET**

MINISTRIES/DIVISIONS/ATTACHED DEPARTMENTS/ AUTONOMOUS BODIES/PSEs

.....

**DEVELOPMENT EXPENDITURE -INVISIBLE**

*(Rs. in million)*

HEADS	Actual 2021-22	Revised Estimates 2021-22	Budget Estimates 2022-2023	Detailed justifications with item wise list of exact amount and date of foreign currency requirement.
-------	-------------------	---------------------------------	----------------------------------	-------------------------------------------------------------------------------------------------------------------

Current Expenditure

Invisible  
Imports

**Sub-Total**

Development

Invisible  
Imports

-----  
-----

**GRAND TOTAL**

Prepared By:-\_\_\_\_\_

Verified By:\_\_\_\_\_

**Forwarded to:**

(Shahid Raza)  
Deputy Secretary (EF.B)  
Phone 051-9203237  
e-mail [soefbiv@gmail.com](mailto:soefbiv@gmail.com)



**FOREIGN EXCHANGE BUDGET**

MINISTRIES/DIVISIONS/ATTACHED DEPARTMENTS/ AUTONOMOUS BODIES/PSEs

.....

**FOREIGN EXCHANGE RECEIPTS ESTIMATES**

*(Relevant Currency in million)*

Source (Donor/Agency/Others)	Amount	Grant/Loan/ Revenue/Others	Further details (if any)
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**GRAND TOTAL**

**Prepared By:-**\_\_\_\_\_

**Verified By:**\_\_\_\_\_

**Forwarded to:**

**(Shahid Raza)**

Deputy Secretary (EF.B)

Phone 051-9203237

e-mail [soefbiv@gmail.com](mailto:soefbiv@gmail.com)

## **SPECIFIC INSTRUCTIONS AND GENERAL GUIDELINES FOR FOREIGN EXCHANGE BUDGET.**

Foreign Exchange reserves play an important role in maintaining balance of payments and overall economic health of the country. Given the importance of the FE reserves it is imperative that all Ministries/Divisions/Attached Departments/Subordinate offices/Autonomous bodies & Semi Autonomous bodies/PSEs etc exercise due diligence while planning and utilizing FE to meet their requirements. The objective of FE budgeting is to have a fair estimate of outflows from the country as this helps informed decision making. Moreover, prior allocation is also aimed at streamlining the process of releases enabling the organizations concerned to meet their FE requirements in a systematic and planned manner. It has, however, been observed that some of the entities don't participate in this FE budget preparation exercise under the pretext of being financially and legally autonomous/self-reliant. Consequently, such requests for FE releases without prior allocations cause unnecessary delays.

2. In order to achieve the desired objectives, all Ministries/Divisions/Attached Departments/Subordinate Offices/Autonomous bodies & Semi autonomous bodies/PSEs of Federal Government as well as Provincial Governments are requested to provide FE budget estimates for the FY 2022-23 on the prescribed formats, (Form-I-VI). A soft copy of the same may also be e-mailed on [soefbiv@gmail.com](mailto:soefbiv@gmail.com) latest by **10<sup>th</sup> May, 2022** keeping in view the following instructions:

- (i) Foreign Exchange Budget for FY 2022-23 as well as Revised Estimates for FY 2021-22 shall be prepared in Pak. Rupees at exchange rate to be intimated by Finance Division by last week of April 2022. Request for FE Budget should also contain justification and item wise details of exact amount and date of requirement in foreign currency as provided in column 5 of FE Budget forms (I-VI).
- (ii) No FE allocation/release will be allowed without provision of equivalent rupee cover.
- (iii) The prescribed FE Budget forms (Form I-VI) should be filled in separately for Development Expenditure and Current (Non-Development) Expenditure.
- (iv) All foreign exchange expenditures i.e. recurrent (Non-Development) and Development shall be based on well-defined plans, as provided in Public Finance Management Act, 2019.
- (v) **Invisible Expenditure** may include: delegations going abroad, trainees sent/proposed to be sent abroad, salaries and associated expenditure of missions abroad, official donations, subscription fees, salaries of officers abroad on leave, legal fees, demurrage charges, freight charges, payments to consultants/experts working on development projects, preparation of feasibility studies of development projects etc. whereas **Import Expenditure** may include import of machinery, equipments, raw material, spare parts, etc

- (vi) FE allocation should be requested for only those development programs/schemes which are included in the Public Sector Development Program (PSDP) and Annual Development Programs (in provinces) after approval of the competent forum.
- (vii) No lump sum provision should be proposed and detail of all items included in a demand should be given by each organization/entity, as per prescribed formats.
- (viii) No provision for expenditure in foreign exchange should be proposed for import of items which are available or are manufactured in the country.
- (ix) Ministries/Divisions are required to forward the Budget Circular to all Attached Departments/Sub Ordinate Offices/ Autonomous & Semi Autonomous bodies/PSEs operating under their administrative control for provision of FE Budget estimates directly to the Ministry of Finance within stipulated time under intimation to Ministry / Division concerned.
- (x) Likewise, Finance Departments of Provincial Governments are also required to forward the Budget Circular to all Provincial Government Departments, Attached Departments/Sub Ordinate Offices/ Autonomous & Semi Autonomous bodies/PSEs operating under the administrative control of Provincial Governments Department for provision of FE Budget estimates to their respective Finance Departments within stipulated time. Finance Departments of the respective Provincial Governments would forward the consolidated information to Finance Division (EF Wing) by **10<sup>th</sup> May, 2022.**
- (xi) Provincial Finance Departments will co-ordinate the foreign exchange requirements for the whole Province and certify that, the Development Schemes included in the estimates are duly approved by competent authorities; and that corresponding rupee cover shall be made available.
- (xii) Care must be taken not to overestimate FE requirements.
- (xiii) Once FE releases are made subsequent to budgeting, the bona fides, probity and transparency of the decision to utilize public funds and ensuing transaction is the responsibility of Ministry /Division/Department/ Attached Departments/Sub Ordinate Offices/ autonomous bodies/PSEs concerned.

#### 4. **General Guidelines**

- i. In view of the current lock down situation in the country due to COVID 19, Provincial Finance Departments are requested to share the FE requirements with Finance Division. At the Federal level Finance Division will, however, undertake meetings for which a formal intimation/schedule will be communicated in due course of time. Such meetings will discuss, inter-alia, item wise requirement of foreign exchange

- ii. Estimates for foreign exchange agreed/finalized in the proposed meetings will be communicated to all concerned subsequently to keep their FE expenditures within the finalized Budget Estimates for FY 2022-23.
- iii. The agreed/finalized foreign exchange budget may be subject to review from time to time as deemed necessary.
- iv. Proposals received after **10<sup>th</sup> May 2022** or lacking in any manner shall not be entertained. In such case, no provision will be made in the foreign exchange budget 2022-23. The responsibility for the same shall entirely rest with the entity concerned.
- v. Foreign exchange may be allocated/ released in installments keeping in view Foreign Exchange (FX) position. Any amount not utilized within a given financial year, will stand lapsed unless revalidated through specific orders.
- vi. Requests for release of FE cover should concisely mention amount allocated, FE budget utilized to date and specific reasons/justification for which FE cover required.
- vii. All requests for FE cover should be routed through respective administrative Ministry/Division/Department. In case of Provinces, such requests should be routed through respective Finance Department. FE requests received directly would not be entertained.
- viii. Approval of the Finance Division would also be required in the following cases:
  - (a) Re-appropriation from “Development to “Current Expenditure” & vice versa; and from “Imports” to “Invisible” head & vice versa, in the foreign exchange budget.
  - (b) Expenditure over & above the approved foreign exchange budget.

