



Budget Call Circular 2021-2022

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

www.finance.gov.pk



D.O.No.F.1(1)/SO(Budget-I)/BCC 2021-22
Government of Pakistan
Finance Division

Additional Finance Secretary (Budget)

Islamabad, the 8th January, 2021

Subject: **Submission of Actual 2019-20, Revised Estimates 2020-21 and Budget Estimates 2021-22**

Dear Sir / Madam,

Budget is a key policy document of Federal Government and it spells out plans, allocated resources and agencies responsible for its execution. Being its core function, Finance Division has been accomplishing this important task under the provisions of the Constitution of Islamic Republic of Pakistan and Public Finance Management Act, 2019. Accordingly, Budget Call Circular for Financial Year 2021-22 has been prepared in the light of Public Finance Management Act, 2019 and Budget Manual 2020.

2. Budget Call Circular contains budget calendar and processes, instructions and forms for preparation and submission of detailed budget estimates i.e. Actual (FY 2019-20), Revised Estimates (FY 2020-21) and Budget Estimates (FY 2021-22) in respect of Federal Government Receipts and Current & Development Expenditure.

3. The Indicative Budget Ceilings (IBCs) issued by Budget Wing, Finance Division in April, 2020, for Current and Development Budget for three years i.e. 2020-21, 2021-22 and 2022-23, may be considered as base line for submission of Budget Estimates.

4. **Receipts, Current and Development expenditure estimates (Forms I – III) by respective PAO must be provided to this Division before 15th March, 2021.** The remaining information may be provided as per schedule given in Budget Calendar.

5. Budget Call Circular 2021-22 has also been issued through e-mail and is available on the website of Finance Division (<http://finance.gov.pk/downloads.html>).

With best regards,

Yours sincerely,

(Muhammad Tarvir Butt)

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

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. All CFAOs.
- ✓8. The Webmaster, Finance Division for uploading on the Finance Division's website.


(Mazhar-ul-Hassan Shah)
Deputy Secretary (Budget-I)
Phone: (051) 9209367

Budget Preparation Procedures, Instructions and Forms

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Budget Calendar for FY 2021-22

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 2021-22. The budget calendar also specifies the timelines for each activity.

1. FEDERAL RECEIPTS

S #	Activities	Responsible	Timeline (Last date)
1.	Revised Estimates (2020-21) and Budget Estimates (2021-22) of Federal Government Receipts (Form-I)	PAOs	15 th March, 2021
2.	Budget Proposals relating to Tax & Non-Tax Revenues for inclusion in Finance Bill 2021-22	PAOs	15 th March, 2021

2. CURRENT AND DEVELOPMENT EXPENDITURES (REVENUE & CAPITAL)

S #	Activities	Responsible	Timeline (Last date)
1.	Submission of Current & Development Expenditure Budget Estimates (Form-II and Form-III)	PAOs	15 th March, 2021
2.	Development of Budget Strategy Paper	Finance Division	2 nd week of March, 2021
3.	Demand Review Committee's meetings (if required)	Finance Division	1 st week of April, 2021
4.	Submission of Budget Strategy Paper to the Cabinet	Finance Division	1 st week of April, 2021
5.	Issuance of IBCs for current and development budget	Finance Division	3 rd week of April, 2021
6.	APCC & NEC meetings	Planning Division & Finance Division	April, 2021
7.	Submission of BO/NIS Forms for current budget	PAOs	26 th April to 14 th May, 2021
8.	Submission of BO/NIS Forms by Ministries / Divisions for development budget	PAOs	10 th to 21 st May, 2021
9.	Completion of all Budget Documents, Schedules and Summaries for the Cabinet etc.	Finance Division	End of May, 2021
10.	Presentation of Budget to the Cabinet and the Parliament	Finance Division	1 st Week of June, 2021

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 2021-22. 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 2021-22' to the Principal Accounting Officers (PAOs)

As a first step, the Finance Division will issue "Budget Call Circular" to the PAOs. This is the circular that contains the instructions and forms 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 2020, for current and development budget of three years i.e. 2020-21, 2021-22 and 2022-23 will be considered as base line for submission of Budget Estimates 2021-2022 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, Project-wise/Demand-wise/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 Finance Division as per identified 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, initial budget estimates and revised estimates for outgoing year and actual of expenditure of the year prior to outgoing year.

Actual 2019-20

2. Actual Expenditure for the FY 2019-20 for current and development expenditure must be submitted as per format available under BO/NIS Form.

Revised Estimates 2020-21

3. Revised Estimates for the FY 2020-21 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 2021-22

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 **as per timeline issued vide letter No. F. No. 1(269)-Dir(BC)/2020-218 dated 04.02.2020**. 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 public sector development programme shall be classified as sectoral projects, undertaken by specific sectors, Ministries and Divisions which are required to enhance the development of that sector or Ministry or Division.
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. Every Ministry and Division shall include in its demands for grants adequate funds dedicated for operation and maintenance of the physical infrastructure assets under its supervision.
22. 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>.

Receipts of the Federal Government

Part One: Estimates of Federal Receipts

(Rs. Million)

<u>S #</u>	<u>Name of Receipt with Head of Account</u>	<u>Departmental Code</u>	<u>Actual Receipts 2019-20</u>	<u>B.E 2020-21</u>	<u>Actual up to 28-02-21</u>	<u>R.E 2020-21</u>	<u>B.E 2021-22</u>	<u>Reasons of variation</u>

Part Two: Estimates of Reserve Funds opened in the Public Account

(Rs. Million)

<u>S #</u>	<u>Name of Receipt with Head of Account</u>	<u>Departmental Code</u>	<u>Balance on 30-6-20</u>	<u>B.E 2020-21</u>		<u>R.E 2020-21</u>		<u>B.E 2021-22</u>	
				Receipts	Expenditure	Receipts	Expenditure	Receipts	Expenditure

Part Three: Budget Proposals relating to Tax & Non-Tax Revenues for inclusion in Finance Bill 2021-22

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

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

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 FORM - I

1. Administrative Divisions are requested to co-ordinate with their respective Receipts Estimating Authorities/offices and submit verified and consolidated estimates by major, minor and detail object classification as given in the New Accounting Module (NAM) along with explanatory notes.
2. The baseline of estimates will be half yearly actuals of current financial year, however, revised estimates for full year i.e. 2020-21 and estimates of next financial year i.e. 2021-22 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 2020-21 may be elaborated and substantiated. Additionally, pitching of Budget Estimates for next financial year i.e 2021-22 on the lower side vis-a-vis Budget Estimates 2020-21 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 2020-21 (Revised) and 2021-22 (Budget), along with actuals for the years 2018-19 and 2019-20 are required to be furnished by the Economic Affairs Division. The administrative authorities may, however, assist Economic Affairs Division by furnishing promptly such information or material as may be required by them for compiling these estimates.
7. The estimating authorities of various Government receipts are indicated below: -

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

Revised Budget Estimates
(Current and Development)
FY 2020-21

Ministry / Division / Department: _____

Name / Designation of Principal Accounting Officer: _____

(Rs/Million)

Demand (s) No.	Demand Description	Budget Allocation FY 2020-21	Revised Budget Estimates FY 2020-21	Reasons for Variation

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)
FY 2021-24

Ministry / Division / Department: _____

Name / Designation of Principal Accounting Officer: _____

(Rs/Million)

Demand (s) No.	Demand Description	Medium Term IBC FY 2021-22 *	Proposed Medium Term IBCs		
			2021-22	2022-23	2023-24

* Already communicated by Budget Wing, Finance Division vide letter No. F.2(2)/MTBF/2020-21, dated 21st April, 2020.

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 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 2021-22

1 Type of Document
(Tick the Box Applicable)

BO Addl. BO NIS Addl. NIS

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

Code

Description

3 Department / Office _____

Sub-Detailed Function _____

4 Fund Centre / DDO _____

5 District _____ 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 2019-20	Revised Estimates 2020-21	Budget Estimates 2021-22	
8	Object Code	Object Description	Actual Expenditure 2019-20	Revised Estimates 2020-21	Budget Estimates 2021-22	No. of Posts
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 2019-20	Revised Estimates 2020-21	Budget Estimates 2021-22

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

Verified by:

(.....)
Name & Designation
CFAO Concerned
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

1. Ministries / Divisions / Departments are required to submit one Budget Order (BO) and one New Item Statement (NIS), if necessary, for every office.
2. Separate BO / NIS for Charged and Voted shall be submitted for every office. Combined total of Charged and Voted document may be shown invariably in a covering statement.
3. No column in the BO / NIS forms should be left blank. BO / NIS should be prepared in thousands or rupees.
4. CFAOs may ensure that Functions / Objects are correct and number of posts shown in Form - V are 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. Token Supplementary grants for the purpose of activation/operation of new head shall not be allowed during the currency of the Financial Year 2021-22
7. Pension and pensionary benefits expenditure relating to Autonomous / Semi-Autonomous bodies should be shown under separate head which may be obtained from the office of CGA.
8. Separate object heads for Subsidies (A051) and Grants (A052) should be used.
9. The Estimates of Development Expenditure 2021-22 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.
10. 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.
11. 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.
12. 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.

13. 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 2019-20, revised estimates for the year 2020-21 and budget estimates for the year 2021-22) 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:

(Mazhar-ul-Hassan Shah)
Deputy Secretary (Budget-I)
Finance Division
Phone: (051) 9209367

(Asma Malik)
Director (Budget Computerization)
Finance Division
Phone: (051) 9209587
Fax: (051) 9221393

Posts Proforma
FEDERAL GOVERNMENT EMPLOYEES BY B.P.S.
Budget Estimates 2021-22

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								

 Name & Designation
 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 numbers of posts reflected in this Proforma are 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.

CASH PLAN PROFORMA

**GOVERNMENT OF PAKISTAN
FINANCE DIVISION (BUDGET WING)**

Dem No: _____

Function: _____

Fund Code: _____

Fund Description: _____

Fund Centre: _____

Fund Centre Description: _____

Budget Allocation for FY: _____

CASH PLAN FOR FY _____

(Rs./Million)

FUNCTIONAL / OBJECT CLASSIFICATION	ITEMS OF EXPENDITURE	APPROVED BUDGET	CUMULATIVE EXP. UPTO THE END OF LAST FINANCIAL YEAR	MONTHLY FINANCIAL REQUIREMENTS BASED ON WORK PLAN											
				Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
	Total:														

Medium Term Performance Based Budget 2021-24

Principal Accounting Officer: _____

Executive Authority: _____

1. Performance Agreement: (Define key themes of performance agreement)

2. Goal: (Define Goal in tangible terms).

3. Policy Document: Name of the Document and web link (http://www.____.com)

4. 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
1.			
2.			
Total			

B. 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	
	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
A01 Employee Related Expenses	xx	xx	xx	xx	xx	xx
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

C. Budget by Outputs(*LM Form can be used to fill followingtable) Rs. '000

Outputs / Office Responsible	Actuals		Budget		Forecasts	
	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
Output 1 / Office Responsible	xx	xx	xx	xx	xx	xx
Output 2/ Office Responsible	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	
		2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
Output 1	1.						
Output 2	1.						

Signed By CFAO:
Name & Designation: _____

Counter Signed By PAO:
Name & Designation: _____

Specific Instructions FORM – VII

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 2021-22 (which will be the same as the annual budgets), and two forward years (2022-23, and 2023-24).
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'.
- 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
- 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*

Step 3: Communication of IBCs to spending units and projects

After completion of step 2, PAOs shall forward IBCs to spending units (DDOs) and projects. Spending units and projects 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*

Step 4: Compilation of budgets by outputs

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

Step 5: Approval by PAOs

Filled form VII 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 2020-23 for different PAOs are available on: http://finance.gov.pk/budget/MTPB_Budget_2020_23.pdf. All necessary steps may be taken to review and update; 1) goals, 2) outputs and outcomes, and 3) KPIs.
- b. Where possible, the 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.

Organizational Management (OM) Module Proforma

Demand No. _____

1	2	3	4	5	6	7	8	9	10	11	12
Sr. No.	Cost Center Code	Post code	Post Description	BPS of Sanctioned Post	Filled / Vacant	Personnel No.	Name of Employee	CNIC of Employee	Higher Time Scale	BPS of Employee	Gender

(_____)
Name & Designation
Tele. No. _____

Specific Instructions FORM – VIII

1. Organizational Management (OM) Module is available in Government's SAP ERP system which creates a real-time link between budgeted and actual sanctioned strength of employees of government entities. The reforms under Federal Government necessitate implementation of OM Module.
2. Finance Division has got this module operationalized w.e.f. FY 2021-22; therefore, complete and accurate data is required from now on-wards.
3. This Proforma should be submitted along with BO/NIS form.
4. One of the benefits of implementing OM Module is the real time & online reporting of sanctioned strength, filled posts, and vacant posts across Federal Government. Moreover, hiring of employees without sanctioned post shall not be possible in the payroll. Reports relating to and financial data will be made readily available to decision makers.

Instructions to fill Form VIII

1. Data is required in single Excel sheet for each Demand/Grant for all cost centers for OM Module implementation.
2. Column 3 will be filled by Finance Division (Budget Wing).
3. In case of vacant post (s); column 7 to 12 will be left blank.
4. For each sanctioned post there should be a separate serial number.
5. In case, higher time scale granted to an employee, in column 10, BPS of employee must be mentioned in column 11 which will be different from column 5.
6. The OM data must be provided on CD (Soft Form) with a covering letter.

LIST OF ALL POSTS

POST CODE	DESCRIPTION
A01	ACCOUNTANT
A02	ACCOUNTS OFFICER
A03	ADDITIONAL SECRETARY
A04	ADMINISTRATIVE OFFICER
A05	ASSISTANT ACCOUNTS OFFICER
A06	ASSISTANT
A07	ASSISTANT CHIEF
A08	ASSISTANT DIRECTOR
A09	ASSISTANT ENGINEER
A10	ASSISTANT PROGRAMMER
A11	ASSISTANT SECRETARY
A12	AUDITOR
A13	ACCOUNTANT GENERAL
A14	ASSISTANT STORE KEEPER
A15	ASSISTANT HEADMISTRESS
A16	ASSOCIATE PROFESSOR
A17	AYA/ATTENDANT
A18	ASSISTANT PRIVATE SECRETARY
A19	ACCOUNTS CLERK
A20	ACTUARY ASSOCIATE
A21	ADDITIONAL DIRECTOR GENERAL
A23	ASP/DSP
A24	ASSISTANT ECONOMIC ADVISER
A25	ASSISTANT SUB INSPECTOR
A26	ADVISER
A27	ASSISTANT ATTORNEY GENERAL
A28	ACCOUNTANT MEMBER
A29	ADDITIONAL COMMISSIONER
A30	ADDITIONAL DIRECTOR
A31	ADDITIONAL ESTATE OFFICER
A32	AMBASSADOR
A33	ASSISTANT AUDIT OFFICER

LIST OF ALL POSTS

POST CODE	DESCRIPTION
A34	ASSISTANT CENSUS COMMISSIONER
A35	ASSISTANT NATIONAL SAVING OFFICER
A36	AUDIT OFFICER
A37	ADDITIONAL COLLECTOR
A38	ADDITIONAL JUDGE
A39	ADDITIONAL REGISTRAR
A40	ADO
A41	APM
A42	APO
A43	APPRAISING OFFICER
A44	ARTIST
A45	ASPO
A46	ASSISTANT COLLECTOR
A47	ASSTT. PATROLLING OFFICER
B01	B.P.O
B02	BASIS EXPERT SAP
B03	BAILIFF
B04	BARBER
B05	BRIGADIER
C01	CHIEF
C02	CHIEF ENGINEER
C03	CHIEF STATISTICAL OFFICER
C04	COMPUTER OPERATOR
C05	COST ACCOUNTANT
C06	CHAUKIDAR
C07	CHAIRMAN
C08	COMMUNICATION OFFICER
C09	CARPENTER
C10	CHIEF ACCOUNTS OFFICER
C11	CHIEF JUSTICE
C12	CIVIL DEFENCE INSTRUCTOR
C13	COMPOSER

LIST OF ALL POSTS

POST CODE	DESCRIPTION
C14	COMPUTER SPECIALIST
C15	CONSTABLE
C16	CONTROLLER
C17	CORPORAL
C18	CASHIER
C19	COOK
C20	COMPOUNDER
C21	CHIEF COMMISSIONER
C22	CHIEF INSPECTOR
C23	COMMISSIONER
C24	COMPUTER LAB INCHARGE
C25	CONSUL GENERAL
C26	COUNSELOR
C27	CAMERA OPERATOR
C28	CAPTAIN
C29	CARETAKER
C30	CHIEF PETROL OFFICER
C31	CLERK
C32	COLLECTOR
C33	COLONEL
C34	COURT ASSOCIATE
C35	CENSUS COMMISSIONER
D01	DAFTRY
D02	DATA CONTROL ASSISTANT
D03	DATA ENTRY OPERATOR
D04	DATA PROCESSING OFFICER
D05	DEPUTY ACCOUNTANT GENERAL
D06	DEPUTY CHIEF
D07	DEPUTY DIRECTOR
D08	DEPUTY SECRETARY
D09	DIRECTOR
D10	DIRECTOR GENERAL

LIST OF ALL POSTS

POST CODE	DESCRIPTION
D11	DIVISIONAL ENGINEER
closed	DRIVER /DISPATCH RIDER
D13	DATA BASE ADMINISTRATOR
D14	DEPUTY DATA BASE ADMINISTRATOR
D15	DAI
D16	DDO
D17	DEPUTY ECONOMIC ADVISER
D18	DIG
D19	DATA PROCESSING ASSISTANT
D20	DFA
D21	DMO
D22	DEPUTY ATTORNEY GENERAL
D23	DEPUTY COMMISSIONER
D24	DEPUTY ASSISTANT DIRECTOR
D25	DEPUTY SURVEYOR GENERAL
D26	DISTRICT ELECTION COMMISSIONER
D27	DOCTOR
D28	DCCAO
D29	DEPUTY COLLECTOR
D30	DEPUTY INSPECTOR GENERAL
D31	DEPUTY REGISTRAR
D32	DRIVER
D33	DISPATCH RIDER
D34	DENTER
D35	DRAWING MISTRESS
D36	DEPUTY CHAIRMAN
D37	DEPUTY SPEAKER
E01	EXECUTIVE ENGINEER
E02	ECONOMIC ADVISER
E03	ELECTRIC MISTRY
E04	ELECTRICIAN
E05	EXECUTIVE DIRECTOR

LIST OF ALL POSTS

POST CODE	DESCRIPTION
E06	ELECTION OFFICER
E07	ELEMENTARY SCHOOL TEACHER
E08	ESTATE OFFICER
E09	EXAMINER
E10	ENGINEER
F01	FIRST SECRETARY
F02	FINANCE COORDINATOR
F03	FARASH
F04	FISCAL ANALYST
F05	FINANCIAL ADVISER
F06	FOLLOWER
G01	GRAPHIC DESIGNER
G02	GESTETNER OPERATOR
H01	HEADMASTER/HEADMISTRESS
H02	HARDWARE EXPERT
H03	HEAD CONSTABLE
H04	HAVALDAR
H05	HARDWARE ENGINEER
I01	INSPECTOR
I02	IT SPECIALIST
I03	INFORMATION OFFICER
I04	INSPECTOR GENERAL OF POLICE
I05	IMAM MASJID
I06	INTELLIGENCE OFFICER
J01	JOINT DIRECTOR
J02	JOINT SECRETARY
J03	JUNIOR TEACHER
J04	JUNIOR INSTRUCTOR
J05	JUNIOR ASSISTANT
J06	JOINT ECONOMIC ADVISER
J07	JUDGE/JUSTICE
J08	JUDICIAL MEMBER

LIST OF ALL POSTS

POST CODE	DESCRIPTION
J09	JOINT ESTATE OFFICER
J10	JOINT CENSUS COMMISSIONER
J11	JOINT PROVINCIAL ELECTION COMMISSIONER
J12	JUNIOR NATIONAL SAVING OFFICER
J13	JUNIOR CLERK
J14	JUNIOR PATROLLING OFFICER
J15	JUNIOR RESEARCH OFFICER
K01	KEY PUNCH OPERATOR
K02	KHATEEB
L01	LDC
L02	LECTURER
L03	LIBRARIAN
L04	LADY HEALTH VISITOR
L05	LEGAL EXPERT
L06	LIBRARY ASSISTANT
L07	LIFT OPERATOR
L08	LAB. ATTENDANT
L09	LAW OFFICER
L10	L/NAIK
L11	LANCE NAIK
L12	LT COL
L13	LEADER OF THE HOUSE
L14	LIGHT MAN
M01	MEDICAL OFFICER
M02	MNA
M03	MALI
M04	MASON
M05	MEDICAL SUPERINTENDENT
M06	MEMBER
M07	MANAGER
M08	MESSENGER
M09	MINISTER

LIST OF ALL POSTS

POST CODE	DESCRIPTION
M10	MONTESSORI TEACHER
M11	MAIL PEON
M12	MAJOR
M13	MAJOR GENERAL
M14	MASALCHI
M15	MOTOR MECHANIC
M16	M.T.T
N01	NAIB QASID
N02	NETWORK ADMINISTRATOR
N03	NURSE
N04	NOTICE SERVIOR
N05	NAZIR
N06	NATIONAL SAVING OFFICER
N07	NAIB SUBEDAR
N08	NAIK
O01	ORDERLY
O02	OSD
O03	OVERSEER
O04	OFFICE BOY
P01	PHYSICIAN
P02	PRINCIPAL
P03	PRIVATE SECRETARY
P04	PROFESSOR
P05	PROGRAMMER
P06	PARLIAMENTARY SECRETARY
P07	PLUMBER
P08	POSTMAN
P09	POSTMASTER
P10	POSTMASTER GENERAL
P11	PAINTER
P12	PROVINCIAL ELECTION COMMISSIONER
P13	PTI

LIST OF ALL POSTS

POST CODE	DESCRIPTION
P14	PACKER
P15	PATROL OFFICER
P16	PHOTO GRAPHER
P17	PORTER
Q01	QASID
R01	RESEARCH OFFICER
R02	RECEPTIONIST
R03	REGISTRAR
R04	READER
R05	REGIONAL ELECTION COMMISSIONER
R06	RECORD KEEPER
R07	REVENUE OFFICER
R08	ROOM BEARER
R09	RUNNER
S01	SECOND SECRETARY
S02	SECRETARY
S03	SECTION OFFICER
S04	SENIOR CHIEF
S05	SENIOR STATISTICAL OFFICER
S06	STATISTICAL OFFICER
S07	STENO GRAPHER
S08	STENO TYPIST
S09	SUPERINTENDENT
S10	SUPERINTENDING ENGINEER
S11	SURGEON
S12	SYSTEM ANALYST
S13	SUB ENGINEER
S14	SENIOR TEACHER
S15	SYSTEM ADMINISTRATOR
S16	SOFTWARE ENGINEER
S17	SCIENTIFIC OFFICER
S19	SUB INSPECTOR

LIST OF ALL POSTS

POST CODE	DESCRIPTION
S20	SENATOR
S21	SECURITY GUARD
S22	SENIOR JOINT SECRETARY
S23	SENIOR AUDITOR
S24	SP
S25	SSP/AIG
S26	STAMP CHECKER
S27	SUPERVISOR
S28	SPECIAL SECRETARY
S29	SERGEANT
S30	SEPOY
S31	SANITARY INSPECTOR
S32	SECONDARY SCHOOL TEACHER
S33	SENIOR COMPUTER TEACHER
S34	SENIOR ELEMENTARY TEACHER
S35	SURVEY OFFICER
S36	SURVEYOR GENERAL OF PAKISTAN
S37	SECURITY OFFICER
S38	SENIOR CLERK
S39	SENIOR PATROLLING OFFICER
S40	SORTER
S41	STAMP VENDER
S42	SUBEDAR
S43	SUBEDAR MAJOR
S44	SWEEPER
S45	SPEAKER
T01	TEACHER
T02	THIRD SECRETARY
T03	TYPIST
T04	TELEPHONE OPERATOR
T05	TECHNICIAN
T06	TECHNICAL OFFICER

LIST OF ALL POSTS

POST CODE	DESCRIPTION
T07	TUBE WELL OPERATOR
T08	TECHNICAL ASSISTANT
T09	TAILOR
T10	TRANSPORT OFFICER
T11	TGT
T12	TRANSLATOR
T13	TREASURY OFFICER
T14	T.U.G.T.
U01	UDC
V01	VICE PRINCIPLE
V02	VEHICLE MECHANIC
W01	WEB DEVELOPER
W02	WARDEN
W03	WELDER
Z01	ZOOLOGIST
Z99	OTHERS