

BUDGET CALL CIRCULAR 2020-2021

No. F. 2(1)/2019-B&A
Government of Pakistan
Law and Justice Division

Islamabad, the 7th November, 2019

From: Muhammad Saleem,
Section Officer

To: _____

Subject: **PROCEDURE FOR SUBMISSION OF REVISED ESTIMATES 2019-20 AND BUDGET ESTIMATES 2020-2021 IN RESPECT OF CURRENT EXPENDITURE.**

Dear Sir,

I am directed to say that the work for preparation of Revised Estimates 2019-20 and Budget Estimates 2020-2021 in respect of Current Expenditure / Development Expenditure has been started. Ministries/Divisions are required to submit their proposals to the Finance Division not later than 8th January, 2020. It is, therefore, requested kindly to direct the dealing staff of your office/courts/Tribunal to furnish proposed Revised Estimates 2019-2020 and Budget Estimates 2020-2021 by 17th December, 2019 positively enabling this Division to submit the Budget proposals to the Ministry of Finance within the stipulated period.

2. While preparing the proposed estimates following guidelines may kindly be kept in view:-

A. REVISED ESTIMATES 2019-2020

- I. The Revised Estimates for the year 2019-2020 for current expenditure should indicate, inter-alia, the following:-
 - a. Appropriation or Re-appropriation within the sanctioned grants with documentary evidence.
 - b. New items of expenditure sanctioned through supplementary grant with schedule of Supplementary Grant.

- c. Surrender made or likely to be made during the F.Y. 2019-2020.
- d. In case proposed Revised Estimates of expenditure for the current financial year i.e. 2019-2020 exceed the sanctioned budget grant 2019-2020, it should clearly be stated whether the competent authority has authorized increase and if so attested copies of relevant orders may be appended to the estimates.
- e. It may also be indicated how the proposed increase is to be met i.e by re-appropriation of savings or through supplementary grant. The Revised Estimates may be accompanied by a list of supplementary grant or re-appropriation of funds already sanctioned and included in the Revised Estimates. If the Revised Estimates are less than the sanctioned grant, reasons for the savings should be mentioned.

B. BUDGET ESTIMATES 2020-2021

Estimates of Current Expenditure / Development Expenditure are required to be proposed in two parts, namely:-

Part-I relating to standing charges which varies from year to year and should contain only estimates relating to permanent strength of the unit. Examples of such charges are permanent establishment (both Officers and Staff), traveling, fixed allowances and ordinary contingent expenditure etc. relating to permanent strength.

Part-II relating to fresh charges which may include new object of expenditure such as temporary posts, temporary additions to existing establishments, services, facilities and organizations which are either continued from year to year on temporary basis or have been newly sanctioned.

3. While submitting the Budget Estimates 2020-2021, following information may be furnished.

- i. Calculation of pay in respect of each post showing whether the post is filled or vacant, period for which the post remained vacant and names of the Officers/Officials as per Performa 'A'.

- ii. Regular Allowances in respect of each post may be calculated as per Performa 'B'.
 - iii. Statement showing the approved budget and actual expenditure incurred during last 3 financial years i.e 2016-17, 2017-18 and 2018-2019 and for the last 8 months of F.Y. 2018-2019 and 1st 4 months of current financial year 2019-2020 as per Performa 'C'.
 - iv. Statement showing the Budget Estimates 2019-2020, Revised Estimates 2019-2020 and Proposed Estimates 2020-2021 under each classification along with item-wise reasons, details and justifications for variation as per Performa 'D'.
 - v. Statement showing indicator, (Fund Center Form-I) Actual Expenditure, 2017-18 & 2018-19 Original Budget 2019-20 and Actual Achievement 2017-18 & 2018-19, Original Target 2019-20 and Medium Term Target (s) 2020-23 as per Performa "FC".
 - Vi Prepare a Budget Proposed Estimates 2020-2021 on the enclosed Performa (The Budget Performa 2020-2021 has been made available on Ministry of Law & Justice's website www.molaw.gov.pk under the caption "Publication.... Budget Performa 2020-2021"
4. No Lump provision should be proposed except in most exceptional circumstances which should invariably be recorded. As far as possible, items under the object Classification should be proposed according to the procedure/detailed heads of expenditure.
 5. The measures for economy in expenditure outlined in the instructions issued by the Finance Division from time to time, as well as other requirements applied in general with regard to preparation of the estimates should strictly be followed. New proposals regarding current expenditure should ordinarily be accommodated by making economy within the existing budget grant. Any rise in the level of current year's expenditure should be justified.
 6. While furnishing the proposed budget estimates it may please also be indicated the standard of service of your organization as it would form the base of budget allocation for the financial year 2019-2020 and 2020-2021 up to the target date for Courts/Tribunals and Organizations dealing with judicial matters. The organizations not dealing with judicial matters may indicate their performance to the functions assigned to them.

7. It has been observed that due to non **furnishing of proper proposals** for funds under Rent for Residential Buildings, cases of many officers/officials are pending due to non allocation of budget for the purpose. It is requested that amount proposed under Rent for Residential Building may please be justified by furnishing documents. i.e, Sanction Letter/ Approval by the competent authority may be furnished with budget proposal. No funds may be proposed for non-approved cases.
8. It is requested that complete information may kindly be furnished to this Division by the target date along **with the supporting statements/information/documents.** In case the proposal is not received by the target date viz 17-12-2019. It would be impossible for this Division to initiate the budget proposal for the financial year 2020-2021 after the date fixed by the Finance Division. In such circumstances Finance Division may repeat the last year's allocation as Budget Estimates 2020-2021 and responsibility will lie on the shoulder of concerned officer.
9. The proposed estimates may kindly be processed on **"Top Priority Basis"**. Supervision may please be given to the officials concerned in preparation of Budget Estimates and all the relevant information/documents/proposals may be furnished. Furthermore, if any guidance is required in the matter, the undersigned may kindly be contacted over phone No. 9218063-70 Extension 226 and 9204458. Your cooperation in the matter will help in presentation/ preparation of realistic Budget Estimates with in the stipulated period.

Yours faithfully,


(Muhammad Saleem)
Section Officer